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Accounting and Racial Violence in the Postbellum American South

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Accounting and Racial Violence in the Postbellum American South

Abstract

Purpose - The paper explores the relationship between accounting and racial violence through an investigation of sharecropping in the postbellum American South.

Design/methodology/approach – A range of primary sources including peonage case files of the US Department of Justice and the archives of the National Association for the Advancement of Colored People (NAACP) are utilized. Data is analysed by reference to Randall Collins' theory of violence. Consistent with this theory, a micro-sociological approach to examining violent encounters is employed.

Findings - It is demonstrated that the production of alternative or competing accounts, accounting manipulation, and failure to account generated interactions where confrontational tension could culminate in bluster, physical attacks and lynching. Such violence took place in the context of potent racial ideologies and institutions.

Originality - The paper is distinctive in its focus on the interface between accounting and 'actual' (as opposed to symbolic) violence. It reveals how accounting processes and traces featured in the highly charged emotional fields from which physical violence could erupt. The study advances knowledge of the role of accounting in race relations from the late nineteenth century to the mid-twentieth century, a largely unexplored period in the accounting history literature. It also seeks to extend the research agenda on accounting and slavery (which has hitherto emphasized chattel slavery) to encompass the practice of debt peonage.

Keywords Accounting, Violence, USA, Postbellum South, Debt Slavery, Sharecropping

Paper type Research paper

1. Introduction

Aggression and violence are ubiquitous features of human societies (Ray, 2011, p. 32). In its diverse manifestations, violence is a destructive mode of sociality that results in injury, death, physical and psychological trauma and deprivation (Walby, 2012). There is "a widespread fascination and even obsession with violence" (Malešević, 2010b, p. 1). However, in contrast to the situation in connected disciplines, this interest has not extended greatly to the field of accounting. While researchers in organization studies are encouraged to demonstrate how actual or potential physical harm is embedded in everyday workplace practices (Bishop *et al.*, 2005; Costas and Grey, 2019), accounting scholars have tended to emphasize the symbolic dimensions of violence associated with their craft. This lacuna has encouraged calls to broaden the research agenda (Lehman and Agyemang, 2020).

In the current study we explore how accounting can be implicated in acts of physical rather than symbolic violence. Informed by the theory of violence espoused by Collins (2008, 2009a, 2009b, 2015, 2020, 2022), it is shown that accounting could feature as a source of confrontational tension that could escalate to bluster, physical attacks and lynching. The spatial and temporal focus of the study is on the postbellum American South. Specifically, we examine violence emergent from accounting disputes between White landlords and their African American tenants in the period from the late nineteenth to the mid-twentieth century.

The focal site represents an important arena for examining the interfaces between accounting and actual violence in the context of racism. Not only has the American South been characterized as an exceptionally violent society (Gastil, 1971; Hackney, 1979; Trotti, 2013; Wood, 2011), its populace reputedly displayed a fixation with financial calculation and discourse. The latter has been attributed to the legacy of slavery (Benson, 2008, pp. 1-26). Furthermore, it is a site where ‘old fashioned’ racism prevailed (Davis *et al.*, 1941, p. 15). Indeed, the period studied has been described as a ‘watershed’ in race relations (Walker, 2003, p. 107). After 1877 ‘Reconstruction’ gave way to ‘Redemption’ when Whites sought to ‘reassert their power in all spheres of southern life’ (Cohen, 1991, p. 201). In the early years of the twentieth century there followed a legislative wave to control Black labour and a rise in ‘Negrophobia’ (ibid, p. 245; McMillen, 1990, pp. 6-9). For some commentators the years from 1890 to 1930 represents the nadir of race relations in the US (Louwen, 2005, p. 24).

Our empirical focus is on sharecropping, a system of agricultural tenancy where labour is supplied to a landowner in return for a share of the crop (Reid, 1975). Sharecropping became “the principal replacement for slavery and the dominant economic arrangement in postbellum Southern agriculture” (Royce, 1993, p. 2; Alston, 1990; Cohen, 1991, pp. 21-22; Holley *et al.*, 1940, pp. 13-16; Kirby, 1987, pp. 140-141; Shlomowitz, 1979). The study advances beyond anecdotal references in the historical literature to White landowners manipulating the books or failing to account to Black sharecroppers. A more comprehensive investigation of relevant primary sources is undertaken to explore how such accounting (mal)practices, and the keeping of alternative accounts by sharecroppers, could generate sufficient adversarial tension for physical violence to ensue.

The paper is structured as follows. We begin by reviewing the extant scholarship that connects accounting and violence. The theoretical framework for the study, Collins’ analysis of violence, is then articulated. The methods and sources utilized in the study are subsequently explained. This is followed by a description of the growth and nature of sharecropping. We then proceed to an empirical analysis of the intersection of accounting and violence in the postbellum South. The sections demonstrate how, in a racist society, accounting practices were a source of confrontational tension that could escalate into bluster, physical attacks and lynching.

2. Accounting and violence

Although it is seldom the principal object of investigation, physical violence surfaces in diverse places in accounting research. These range from accounting for the costs of violence in football (Baxter *et al.*, 2019) to the gendered allocation of accountants to work tasks based on the potential for violence in client settings (Joyce and Walker, 2015). The role of accounting in military conflict is also well established (Vollmer, 2013, p. 161). There is a rich literature on accounting and the prosecution of war (Funnell and Walker, 2020). Concern has been expressed about the failure of accountings to capture the human and social costs of armed violence (Chwastiak, 2008). The possibility of capricious violence is also implicit in the operation of vernacular forms of accounting activated by extortionist street gangs (Neu, 2019).

Accounting has been identified as a technology that facilitates the violence inflicted on populations defined by their race and ethnicity (Annisette and Prasad, 2017). This is especially the case in genocidal projects such as the Holocaust (Funnell, 1998; Funnell *et al.*, 2022) but also in assaults on Aboriginal peoples where

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3 violence interacts with accounting as a technology of subjugation (Neu and Therrien,
4 2006, pp. 163-164). Violence and accounting are conjoined in the operation of
5 enslavement. Here, physical coercion tends to be both veiled and legitimated by
6 calculative processes (Jensen *et al.*, 2021). A concern with absences in accounting
7 also features in the literature. Violence is underreported in prison accounting systems
8 to maintain the illusion of successful privatization (Lehman *et al.*, 2018). Among
9 other silences, students of gender have lamented “accounting’s evasion” of violence
10 against women (Lehman, 2012).

11
12 Although accounting studies explicitly focused on physical violence are rare,
13 analyses founded on the Bourdieusian concept of symbolic violence are numerous.
14 Symbolic violence is “the gentle, hidden form which violence takes when overt
15 violence is impossible” (Bourdieu, 1977, p. 196; Bourdieu and Waquant, 1992).
16 Accounting scholars have deployed this notion in manifold settings to explain
17 relations of domination and subordination and the seeking of advantage on the basis
18 of superior status. Investigations have concerned the symbolic violence of credentials
19 in professional accounting hierarchies (Poullaos, 2016) and the dominance of the Big
20 4 over small accounting firms (Stringfellow *et al.* 2015). In financial reporting,
21 studies have examined the symbolic violence of auditors in constructing the meaning
22 of true and fair view (Hamilton and ÓhÓgartaigh, 2009), as well as the dominance of
23 conventional financial accounting and its practitioners as impediments to the adoption
24 of intellectual capital reporting (Dumay and Rooney, 2018).

25
26 Other arenas for the analysis of symbolic violence include the imposition of
27 market-driven meanings on producers through business plans (Oakes *et al.*, 1998),
28 accounting and the reproduction of dominant interests in organizations (Farjaudon
29 and Morales, 2013), the role of symbolic violence in legitimizing the presence of
30 women directors in the boardroom (Tremblay *et al.*, 2016), the symbolic violence
31 inflicted by tax authorities (Gracia and Oats, 2012), and the need to accord greater
32 recognition to symbolic violence in critical accounting research (Jacobs, 2011).

33
34 While many studies have deployed symbolic violence as an analytical
35 framework, few have drawn on wider theorizations of violence, especially those that
36 embrace physical coercion. Although critical accounting scholars increasingly
37 demonstrate the role of counter accounting in rendering visible physical violence
38 against oppressed groups and for speaking truth to power (Lehman and Agyemang,
39 2020), there remains an absence of investigations into how accounting processes and
40 accountability relationships might incite or provoke actual violence. One exception is
41 Ezzamel’s (2012) study of accounting and order in ancient Egypt. While he
42 acknowledges the role of accounting in symbolic violence, Ezzamel also reveals
43 accounting inscriptions as a basis for more explicit forms of violence. Enticingly, the
44 author argues that “connecting accounting as violence to order opens up the space for
45 pursuing new possibilities to further the project of theorizing accounting” (*ibid.*, p.
46 436).

47
48 As is recognized by scholars beyond accounting, debt is an obvious arena for
49 the investigation of the interface between calculative technologies and violence.
50 Given its centrality to inscribing relations of credit, and constituting debtors and
51 creditors, accounting can be a focus for conflicts focused on debt (Joseph, 2014, pp.
52 1-28). In his history of debt, Graeber (2012, p. 14) contends that violence and
53 quantification are co-existent and “intimately linked”. Consider, for example, the
54 notion of a ‘blood debt’, or how calculating, inscribing and disclosing the amount of a
55 debt in default can motivate acts or threats of violence to enforce the obligation to
56 repay. Consider too, the potentially violent consequences of failure to pay ‘debt of
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3 honor' in southern US planter society (Dussere, 2003, pp. 64-78). In the case of our
4 focus on sharecropping, where, as we shall see, the tenant relied on short-term credit
5 from landlords and merchant furnishers, the calculation of the amount owed at the
6 season end determined whether the sharecropper was solvent and able to depart. In
7 the context of deeply racist society, requests by a Black sharecropper for an account
8 of indebtedness from a White landowner, or contesting the accounts supplied, could
9 generate sufficient confrontational tension for physical violence to ensue. Disputes
10 between landowners over the account of the debt of a cropper seeking to move to
11 another plantation could have similar outcomes.

12
13
14 In contrast to previous accounting research, but consistent with calls in
15 organizational studies (Costas and Grey, 2019), this study examines the
16 interrelationships between accounting and violence in its physical manifestations. To
17 achieve this we draw on Collins' theory of violence. Collins argues that symbolic
18 violence simply serves to dramatize social phenomena. It fails to explain "real
19 violence" (2008, p. 24). For Collins symbolic violence is merely "theoretical word
20 play" that "muddies the analytical task" of understanding physical violence (ibid, pp.
21 24-25). Collins' analysis of actual violence is summarised in the next section.

22 23 24 **3. Theory**

25
26 Given its diverse manifestations, violence is a complex, disputed and elusive meta-
27 concept (Kilby, 2013; Butler, 2021, pp. 1-7). Although it features in the study of
28 numerous social phenomena, violence has been described as under-theorized,
29 fragmented, and the "Achilles' heel of sociology" (Malešević, 2010a, 2010b, pp. 50-
30 51; Schinkel, 2010, pp. 3-4). In fact, calls to instate violence as a central theme in
31 sociological studies are surprisingly recent (Walby, 2012). Among interventions that
32 have contributed to the greater surfacing of the concept are the insights offered by the
33 eminent sociologist Randall Collins.

34
35 Collins' theorization emphasises the study of violence at the micro level of
36 everyday interaction (2008, p. 1). He urges researchers to get "at the heart of the
37 situation where violence is carried out" by investigating violent situations rather than
38 violent individuals (ibid, p. 2). For Collins, understanding violence requires zeroing-
39 in on the dynamics of violent episodes. His micro-situational approach suggests that
40 violent encounters represent disruptions to routines of co-operation. Further, because
41 it generates fear and tension among participants violence is rare (ibid, p. 8). The way
42 in which confrontational tension is managed and the relative strength of the
43 participants determines whether violence breaks out (ibid, p. 43). 'Successful' violent
44 encounters occur when one party to a dispute dominates the "emotional attention
45 space" (Collins, 2009b, 2015).

46
47 Collins reminds us that most acrimonious confrontations do not end in
48 physical attacks. Rather, they "confine themselves to bluster, or to finding face-saving
49 or sometimes humiliating ways of backing down" (Collins, 2008, p. 10). Bluster
50 represents an attempt to assert emotional dominance over an opponent through
51 threatening gestures, cursing and insulting, often drawing on stereotypes (ibid, pp.
52 339, 363). Bluster may be accompanied by 'boasting' - assertions of superior status
53 over an opponent and revelations about how violent encounters in the past have been
54 won. Consistent with Collins' focus on violent situations, bluster is deemed worthy of
55 attention in analyses of violence as it occupies an "intermediate zone". It represents
56 the last step before physical aggression takes place (ibid, p. 339). Hence, threats of
57 violence are sufficiently proximal to actual violence to merit inclusion in the analysis
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of the situational dynamics of violence. Collins asserts that in investigating violence “The methodological rule should be to let the research process find its own borders” (ibid, pp. 24-25).

Collins (2008) identifies various “pathways to violence”. Whether violence occurs depends on a number of factors. Among these is the presence of an audience who may support or encourage violent engagement. The appearance of cheering or jeering bystanders may also lengthen a fight and increase its intensity (ibid, p. 8). A fundamental factor in the transition to violence is the weakness of an opponent. The pathway is explained thus: “confrontation tension builds high, followed by a sudden collapse so that an opponent who initially seems threatening or frustrating turns out to be helpless” (ibid, p. 9). An attack ensues. Collins argues that violence is most successful when the strong attack the weak (ibid, pp. 40-41), when the armed attacks the unarmed, or a group attacks an isolated victim (ibid, p. 71). Importantly, in the racialized context examined in the current study, “Micro-situational conditions favour attacking victims inside the community of the oppressed” (ibid, p. 22).

In situations where there exists a prolonged build-up of confrontational tension and where one side has an overwhelming advantage over a weak opponent, violence may be expressed in the form of “forward panic”. Here, attackers unleash a frenzied assault, in excess of that necessary to overwhelm an opponent (ibid, p. 85). Such episodes may occur when an act of resistance generates heightened confrontational tension (ibid, p. 94). Forward panic is especially evident where a group ‘gangs-up’ on a helpless opponent. When the overwhelming strength of a hostile crowd focuses on an individual, “overkill” may also occur as the body of the vanquished enemy is attacked further (ibid).

The argument advanced in the present study is that accounting could feature in the pathways to various forms of violence. It will be shown that questions about, and disputes centred on accounting could generate confrontational tension between sharecroppers and landowners, and sometimes between landowners. This adversarial tension featured in the racial context of dominant White landlords and weak Black sharecroppers, and was occasionally played out before an audience. During such interactions, confrontational tension could be released by blustering or physical attack. In some cases, the violence emanating from disputes about accounting culminated in lynching, and here the features of “forward panic” were discernible.

4. Methods and sources

Consistent with Collins’ theory the approach taken to analysing interrelationships between accounting and violence in the postbellum American South is micro-sociological. This emphasizes that violence comprises face-to-face encounters of deep emotional intensity and requires a focus on the dynamics of confrontation (Collins, 2008, pp. 1-2, 8-10; 2009a). In our analysis of violence we explore personal interactions where issues of accounting and accountability provoked sufficient confrontational tension for eruptions of violence between individual landowners and sharecroppers, and also, occasionally, between disputing landowners. In historical research, evidencing the interactions of violent situations is achieved by deploying a range of visual and/or documentary sources (ibid, pp. 3-7). The latter might include news reports, transcribed interviews, court documents and literary evidence (ibid, pp. 29-32).

In the current study participant testimony and reportage were used to explore violent interactions emanating from disputes about accounting. Evidence was

gathered from a range of primary sources, that is, texts created during the period under scrutiny. Of particular importance were peonage case files of the U.S. Department of Justice, 1901-1945. These have been identified as a source “rich in legal, social, and labor history” (Daniel, 1989, p. vii). The case files were created as a result of the federal government’s determination from 1898 to enforce a peonage statute that had been passed in 1867 (Daniel, 1989, p. v.; 1972, pp. 10-13; Page, 2017, pp. 209-269). The Department of Justice received reports and letters from U.S. attorneys, other federal officials, and persons who complained of being held in debt servitude. The numerous case files contain the results of field investigations into allegations of peonage - that is, where individuals were unable to leave a landowner or employer on account of their debt. A central feature of peonage investigations was establishing whether an alleged victim was indebted to a landowner or employer. Accounting traces and evidence of accounting processes were consequently to the fore. The case files contain, in varying degrees, correspondence, summaries, witness statements, court transcripts and newspaper cuttings. They document interactions that could erupt into different forms of violence (Daniel, 1972, p. 193).

The original peonage files are held in the U.S. National Archives. However, they have also been made available on-line.¹ The latter facility was used for the current study, the emphasis being on locating case files relating to the experiences of sharecroppers, where confrontational tension focused on accounting were especially prominent. The dataset was searched for accounting-related material. This process was frustrated by the absence of ‘accounting’ and related words in the prescribed subject search terms. Files in the database on forced labour in agriculture with accounting related content were located and read. These were further narrowed to those peonage case files that provided first and second hand narratives of violent interactions between sharecroppers and landowners.

The archives of the National Association for the Advancement of Colored People (NAACP) also contained material on sharecropper-landlord interactions. Relevant administrative and legal files for the period 1911-1955 were consulted in the Library of Congress, Washington, D.C. Some case files contained reports of investigations into peonage, and correspondence and press cuttings on individual cases of lynching in various localities.² Furthermore, books, pamphlets and articles on the rural South authored during the period under study, including contemporary investigations of sharecropping and conditions in the cotton states, were also searched for references to episodes of accounting and violence. Reports of violent situations featuring accounting that culminated in lynching were also searched in digitized newspapers.

Manual coding of data collected from these sources was performed. The codes were drawn from themes and concepts in the sociological literature on violence and by the content of the data. Once coding was completed transcripts of the evidence were cut and sorted by theme, ready for interpretation and analysis. The research progressed inductively as an evolving dialogue between the relevant accounting

¹ The case files form part of Record Group 60 in the National Archives, General Records of the Department of Justice. The online version is available in the Proquest History Vault. Specifically, the first *Black Freedom Struggle in the 20th Century* module. In this collection individual case files are identified by ‘Folder ID’ in the form 001610-XXX-XXXX. References in this paper represent the specific file identifier, eg 020-0580 represents Folder ID 001610-020-0580.

² References to NAACP papers are given in the form of the date of the relevant source (eg NAACP, 10.6.1921). The records consulted can be found in files in the following Boxes: I:C386 to I:C388, II:B111-II:B112, II:L263, II:A468.

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3 literature, theoretical constructs and historical evidence, as well as engaging in the
4 hermeneutical process of refining research foci and contextualizing the sources. The
5 study became focused on, and data was reanalysed by reference to, three forms of
6 violence emanating from Collins' theory: bluster, physical attacks, and lynching. The
7 analysis proceeded with the object of presenting "an interpretive synthesis consistent
8 with both theory and the historical record" (Maclean *et al.*, 2016, p. 613).
9

10 11 **5. Context**

12
13 In order to comprehend why questions about accounting could create sufficient
14 confrontational tension to culminate in violence, it is important to describe the growth
15 and practice of sharecropping in the postbellum South.
16

17 Before the Civil War sharecropping in the US was an occupation associated
18 with landless Whites (Bolton, 1994). Following emancipation it emerged as "the
19 principal replacement for slavery and the dominant economic arrangement in
20 postbellum Southern agriculture" (Royce, 1993, p. 2; Alston, 1990; Cohen, 1991, pp.
21 21-22; Holley *et al.*, 1940, pp. 13-16; Kirby, 1987, pp. 140-141; Ochiltree, 1998;
22 Ruef, 2014, pp. 8-9; Shlomowitz, 1979). The reasons for the prevalence of
23 sharecropping in the postbellum South are much debated by historians (West, 2008).
24 A commonly held view is that sharecropping represented a form of agricultural
25 tenancy that offered a compromise to both former slaves and planters. Freedmen
26 sought economic independence through property ownership but had insufficient
27 resources to secure it. Former slave owners demanded a closely controlled source of
28 cheap labour but newly freed men resisted the imposition (Foner, 1988, p. 174;
29 Rodrigue, 2008; Mauldin, 2017). Sharecropping rapidly became the principal means
30 of retaining and organizing Black labour in the cotton belt (Canaday and Jaremski,
31 2012). In 1880 80% of Southern Black farmers were renters or sharecroppers (Miller,
32 2020; Kirby, 1984). By 1920 around 38% of the 920,000 Black farmers in the South
33 were croppers (as were 36% in 1950) (Hurt, 2003; Ruef, 2014, p. 7).
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36 For many historians sharecropping was a vehicle for the institutional
37 reproduction of bondage following the legal dismantling of slavery (Ruef, 2014, pp.
38 52-53). Sharecropping contracts effectively tied 'freed' Black labour to landowners.
39 The system was accompanied by the statutory extension of landowner rights, racial
40 violence and debt peonage (Rhyne, 2013; Fitzgerald, 2013; Sawers, 2015). Indeed, it
41 has been contended that sharecropping was the principal means through which the
42 fundamental socio-economic relationships of the antebellum South were carried into
43 the twentieth century (McMillen, 1990, p. 126; Johnson *et al.*, 1935, p. 7; Haywood,
44 1948, p. 34).
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47 Very few sharecroppers possessed the financial resources necessary to sustain
48 farming operations through the year (Higgs, 1977, p. 55; Vance, 1929, pp. 175-177).
49 Therefore, in order to 'make a crop' it was necessary to source short-term credit. A
50 sharecropping arrangement commonly provided for the landlord to annually 'furnish'
51 equipment and provisions while the tenant supplied the labour. At harvest the landlord
52 commonly received half the crop and the tenant the other half (Johnson *et al.*, 1935, p.
53 74; Woofter, 1936, p. 10). Following the disposal of his share of the crop, its proceeds
54 were credited against 'advances' made to the cropper during the year, and a balance
55 was struck at 'settlement time' (usually around December) (Davis *et al.*, 1941, pp.
56 343-345). Even if the cropper managed to clear his debt and receive cash at
57 settlement, his financial resources were often soon exhausted and further advances
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3 from the landlord were necessary to finance operations during the next crop cycle
4 (Woofter, 1936, p. 59; Hammond, 1897, p. 154).

5 Sharecropping was performed under crop-lien laws, where the landlord or
6 merchant furnisher held a security over the tenant's share of the prospective (mainly
7 cotton) crop (Haney, 1914; Royce, 1993, pp. 187-188; Woodman, 1995, pp. 5-27).
8 Formal, written contracts between landlords and sharecroppers were seldom prepared
9 (Kirby, 1987, p. 140). The system of credit made debt slavery possible (Ransom and
10 Sutch 1972, 1977). Although historians dispute its prevalence (Brown and Reynolds,
11 1973; Carper, 1976; Fishback, 1989; Ransom and Sutch, 1972), Daniel (1972, p. 41)
12 concludes that debt peonage was present to an appalling degree "throughout the
13 South" during the early twentieth century. Involuntary servitude could arise because
14 the sharecropper was bound to remain with the landlord until her/his debt was cleared:
15 "If, at settlement time, the planter told his cropper that he remained in debt and could
16 not move from the plantation, peonage took place" (ibid, p. 24). Determining the
17 sharecropper's solvency, particularly at settlement time, placed an emphasis on
18 accounting.

19 Sharecropper accounting was performed in a context where African
20 Americans were perceived as a distinctive and inferior race that must be kept in its
21 place (Powdermaker, 1939, pp. 23-24; Myrdal, 1962, pp. 87-88; Banton, 1998, pp.
22 48-62). Accordingly, it was the "age-old custom in the South" (Johnson *et al.*, 1935,
23 p. 8) for the landlord or furnishing merchant to maintain "absolute control of the
24 accounts" (Johnson, 1934, p. 128; Myrdal, 1962, p. 246; NAACP, 10.8.1931).
25 Limited or no accountability to Black croppers was assumed. The account-book
26 became a symbol of White landlord power such that Black sharecroppers were not
27 encouraged to question entries made therein (Carlson, 1935, p. 132). Hence, when
28 Henry Robinson challenged the \$400 he supposedly owed, his landlord retorted
29 "Don't you dispute my word; the book says so" (Johnson, 1934, p. 127).

30 Racism also permeated the legislative and criminal justice systems. Following
31 emancipation, the African American population was controlled by Black Codes
32 (Cohen, 1991, pp. 231-241). In the later decades of the nineteenth century racial
33 segregation was legislated in state education, railroads and streetcars (ibid, pp. 217-
34 220). Racial prejudice "increased in the South at least up to the end of Reconstruction
35 and probably until the beginning of the twentieth century" (Myrdal, 1962, p. 88). In
36 this racially defined social hierarchy violence was normalized. It was assumed that
37 "Any white man can strike or beat a Negro, steal or destroy his property, cheat him in
38 a transaction and even take his life" (ibid, p. 559). There were limited opportunities
39 for Black sharecroppers to seek redress for such offences through the courts (Farr,
40 2022).

41 42 43 44 45 46 47 48 **6. Accounting, confrontational tension and violence**

49 In the racist society just described three accounting practices in particular could incite
50 confrontational tension leading to violence: the production of alternative accounts,
51 accounting manipulation, and failure to provide financial statements.

52 First, confrontational tension might surface if the cropper kept his own
53 alternative or competing accounts. Although this practice might prevent being cheated
54 by the landlord (*Arkansas Weekly Mansion*, 15 March 1884), "For a tenant to keep his
55 own records and present them in an accounting would be taken as unbridled insolence
56 or rebellion" (Hubert, 1945). One cropper recalled: "I tried keeping books one year,
57 and the man [landlord] kept worrying me about it, saying his books was the ones he
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3 went by anyhow” (Johnson, 1934, p. 128). Another cropper in South Carolina
4 reported that even if he kept a record it “had to be left at home” (023-0254).
5 According to Myrdal (1962, p. 246) “An attempt on the part of the Negro tenant to
6 check the accounts against his own itemized annotations - if he should have kept any
7 (which is rarely done) - will not accomplish much, in most cases, except possibly
8 infuriate the landlord”. Indeed, account-keeping tenants were often forced to leave the
9 property (Davis *et al.*, 1941, pp. 372-373).

10
11 Second, adversarial tension could emerge from the suspicion (or reality) that a
12 landlord was engaging in accounting artifices to cheat his croppers. In a context
13 where Southern landlords and their agents controlled accounting the scope for such
14 defrauding was almost unbounded (Oshinsky, 1997, p. 117). High rates of financial
15 illiteracy also encouraged the exploitation of sharecroppers (Holley *et al.*, 1940, pp.
16 63-67; Johnson, 1934, p. 126; Kirby, 1987, p. 146; Otken, 1894; Ransom and Sutch,
17 1972; Stearns, 1872). The *Arkansas Weekly Mansion* (15 March 1884) observed that
18 landholders’ accounts were “arranged in such a way as to wipe out all the margin in
19 favor of the cropper at the end of the farming season”.

20
21 While some landowners kept their accounts honestly and opened their books
22 to evidence their ‘fairness’ (020-0725; 021-0533; Kirby, 1987, p. 144), there were
23 ample opportunities for “figuring” with a “crooked pencil” (*The Crisis*, June 1935, p.
24 169). Powdermaker (1939, pp. 86-87) considered that 70-75% of landowners cheated
25 their croppers. An African American folk rhyme titled ‘Learn to Count’ (Talley, 1922,
26 p. 207), gave expression to such malpractices. It began thus:

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30 Naught’s a naught,
31 Five’s a figger.
32 All fer de white man,
33 None fer de Nigger.
34

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36 Given that they could not legitimately depart while indebted to their landlords,
37 productive croppers might be retained by bookkeeping manipulations to ensure that
38 they remained in debt (Kirby, 1987, pp. 144-145).³ Peonage case files contain
39 numerous examples of the creation of fictitious expenses when a cropper disclosed
40 the intention to leave. For example, James C. Champion, Georgia, routinely ran “the
41 amount owed him by a negro to a higher figure to keep anyone coming and paying
42 their debt and taking them away” (026-0381). When Sol Sandefer took flight from the
43 property of Jerome Bateman in Peach County, Georgia he was apprehended and sent
44 back to “work out” what was owed. On his return he found that his debt had increased
45 significantly. Bateman reported to him that:

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47
48 ... he had checked back over “old Sue” (the large book of accounts he keeps)
49 and found out it [his original debt] was only \$12.50, but that now the bill I
50 owe him was over \$100 because I owe him for gas, oil, wear and tear on his
51 car in looking for me and for his time in looking for me and for jail fees in
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56 ³ The principal accounting record was the cropper’s individual account. This might be maintained by
57 the plantation owner, his manager (Kester, 1997, p. 42), his wife (017-0915, 023-0693) or his daughter
58 (023-0729). The balance on the cropper’s account was calculated at settlement time and invariably
59 communicated on a “slip of paper” or orally (025-0165; Kester, 1997, p. 48). There was considerable
60 variation in the sophistication of the accounting performed on plantations and at commissary stores
(Clark, 1946, p. 26; Stribling, 1932, pp. 73, 109; 023-0897).

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3 keeping me. He said the jail fee was about \$35, that it cost him \$10 for the
4 arrest and \$5.00 every time the jail key was turned (021-0601).
5

6 Likewise, the balance on the account of Norman Berks at the Aschough
7 plantation store in Leflore County, Mississippi was \$18.80. When another landowner
8 attempted to buy out the debt and move Berks, the clerk at the store was ordered to
9 “put \$500 debt” on his account as “that would stop him” (012-0048).⁴

10 It was common to require the sharecropper to trade only at the landlord’s
11 commissary store (Woofter, 1936, p. 59) - and it was here that croppers reportedly
12 “got figured clean out” (Whayne, 1996, p. 55). Numerous contemporary studies
13 referred to tenants being “cheated and robbed” through accounting manipulations.⁵
14 Commissary staff ensured that “when the accounting is done at the end of the year
15 there won’t be anything coming to the tenant” (Kester, 1997, p. 42; Tindall, 1966, p.
16 107). In Stribling’s novel *The Store*, the merchant explained that when he traded with
17 Blacks his practice was to “knock off ten per cent of the weight and add on ten per
18 cent of the price” (ibid). Usurious rates of interest were also charged when croppers
19 made purchases on credit (McMillen, 1990, p. 132; Ransom and Sutch, 1977, pp. 237-
20 243; Thomas, 1934, pp. 21-22).
21

22 Third, confrontational tension could result from the reluctance or failure of a
23 landlord to provide accounting statements to sharecroppers. Testimonies indicate that
24 numerous croppers never received a settlement or any form of financial statement.
25 Attempts to prompt the landlord on the subject might be met with refusal or silent
26 contempt (Dollard, 1949, p. 122). The inquiring cropper might be informed that the
27 landlord was “too busy to run up the books”, that he simply did not “figure” or that
28 the word of a White man would suffice (018-0867; 020-0493; 021-0601; 021-0634;
29 026-0021; 026-0381; 026-0708). Another tactic was to state that the cropper’s cotton
30 had yet to be sold, so a settlement was premature (012-0861; Davis *et al.*, 1941, p.
31 371). Field studies by Johnson *et al.* (1935, p. 28) found that “the tenant rarely if ever
32 gets a detailed statement of his debits and credits”. Writing in 1936, Kester (1997, p.
33 49) related: “When the little slip of paper is handed him bearing figures in black and
34 red he [the cropper] makes no comments, asks no questions. He just looks at them,
35 talks about them to his neighbors, goes home to his wife, dejected, downhearted,
36 hopeless”.

37 In a context where it was assumed that in accounting, “the power is all on one
38 side”, that of the White landlord (Otken, 1894, p. 16), challenging the failure to
39 supply accounts was a subversive and exceptional event:
40

41 “I haven’t had a settlement,” said a farmer of ordinary intelligence, “in six
42 years.” “Do you ask your merchant to make out your account at the end of the
43 year?” “No! I sometimes ask him how we stand; and when he says, ‘You are
44 all right,’ I’m satisfied. I have done business with him for twenty years, and
45 have never asked him for a bill.” Confidence is on the rack! “Are there many
46 in your neighborhood who never call for an account?” “A right smart of them.
47 The niggers never ask for a bill, and don’t get it if they ask for it” (ibid, p. 19).
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⁴ Such practices featured in contemporary fiction (DuBois, 1911, p. 202).

⁵ See Carlson (1935, p. 132); Clark (1946); Davis *et al.* (1941, p. 350); Hammond (1897, pp. 152-154); Holmes (1893, pp. 267-268); Johnson *et al.* (1935, p. 29); Kirby (1987, pp. 149-150); Oshinsky (1997, p. 116); Otken (1894, p. 70); Powdermaker (1939, p. 82); White *et al.* (1938, p. 5).

Such acquiescence could be fractured when the keeping of alternative accounts, accounting manipulation, or the failure to supply accounts, resulted in a sharecropper querying a landlord's accounting practice. As we will see in the following sections, this could generate confrontational tension that culminated in violence. We begin by examining episodes where acrimony focused on accounting was released by bluster – identified by Collins as an “intermediate zone” before violence breaks out. We then explore how confrontational tension could erupt as physical violence in the form of fighting between individuals, and then proceed to examine how accounting disputes could provoke the collective, ritualistic and terroristic act of lynching.

7. Bluster

As we have seen, Collins (2008, p. 10) suggests that most confrontations “confine themselves to bluster”. Bluster is worthy of investigation given its presence in the situational dynamics that may lead to violence and as the last step before it breaks out (ibid, p. 24). Bluster involves threats, gesturing, cursing and insulting, often drawing on stereotypes and boasting about superior status (ibid, pp. 339, 363). Of importance to the current study, Collins reminds us that “The aggressive use of bluster is sometimes found in situations of racial or class intimidation” (ibid, p. 347). As an attempt to assert emotional dominance over an opponent and gain situational advantage, bluster may include racial putdowns, or the display of weaponry to demonstrate a willingness to use violence (ibid, pp. 350-352). It can also include the staged appearance of other symbols of superiority such as the White man's account book.

Primary sources suggest that landlords often responded to questions about accounting from sharecroppers with bluster. Indeed, death threats and “gesturing with guns” (Collins, 2015, pp. 19-20) were commonplace responses to requests for accounts. In 1930s ‘Southerntown’ Dollard (1949, pp. 122-123) referred to ‘the settlement by the forty-five revolver’:

The cropper is called to the accounting, the boss man sits at the desk, a forty-five revolver beside him, roughly asks what the tenant wants. The tenant says he wants a settlement. “Yes,” says the boss man, “you made fifteen dollars last year.” The tenant cannot argue or dispute or the boss will grasp the gun and ask him if he is going to argue. If he does, “boom-boom.”

Haywood (1948, pp. 39-40) reported that if a sharecropper protested against “padding their accounts with a view to keeping them always in debt” they would be met “with a threat of force”. In 1920 the NAACP raised a peonage case in Pike County, Georgia where a cropper used his own calculations of the value of his crop to contest the landlord's claim that he was in debt. The landlord responded by threatening, on several occasions, to kill the cropper and his wife (016-0461).

Peonage case files provide details of similar interactions. When, in 1936, Jerry Brown requested an accounting settlement from J.P. Walea, Georgia, the landowner “figured it out on a match box” and threatened to kill him if he left the plantation (021-0634; also 021-0533; 022-0611; 025-0801; 025-0885; 020-0398; 022-0286). White landowners often threatened the ‘fixing’, maiming or whipping of a disputatious cropper (022-0906). When Walter S. Lott complained to Noel Woods of Mississippi that he had not received sufficient money for his cotton crop and intended

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3 to move, Woods “took me into the car shed...and began to curse and swear me”. He
4 took out a knife then picked up a stick and threatened to hit Lott with it (022-0947).

5 One troublesome Black sharecropper who requested the disclosure of the
6 amount of his debt was informed by the landowner that if he pursued the matter “he
7 “would take his pistol and beat the s___ out of me”” (025-0408). Likewise, in 1936,
8 Dewey Stuckey of Georgia wanted to settle his account with James E. Pearson in
9 order to move to a neighbouring plantation. In addition to the threat of a beating,
10 Pearson “put a second cartridge in his double barrelled shot gun and offered me \$5.00
11 plus the amount of my account if I would run. I didn’t run because I knew that he
12 would shoot me if I did” (024-0251).

13
14 On the property of Joshua W. Ashley of Anderson County, South Carolina
15 sharecropper accounts were kept by Mrs. Ashley. Raising questions about the books
16 kept by a planter’s wife was especially provocative. Thus, when Sam Poole asked for
17 a settlement, Ashley “got mad and threatened to kill me. I insisted on a settlement and
18 he shot a hole through my hat with a pistol” (017-0915). The landowner boasted that
19 he had previously killed six Negroes and that Poole would be the seventh.

20
21 In 1937 Jim Dailey looked to move to another landlord but his request was
22 refused because he owed money to Thomas Jefferson Blair. The new owner reported
23 to FBI agents that:

24
25
26 Blair refused to let the negro go stating he owed a doctor \$100.00 which he
27 stood for besides owing himself money of about \$60.00; I checked with the
28 doctor (Dr. Holmes) and he said he only charged the darky \$40.00 to begin
29 with and that he had paid \$20.00 of that. I figured up the amount and it
30 appeared to me that the negro had about \$100.00 coming to him from Blair
31 rather than the other way round; Blair said that when that negro left him it
32 would be some SLOW DRIVING AND SAD SINGING and that he would
33 kill him first (020-0398).

34 35 36 37 **8. Physical attacks**

38
39 In this section we explore instances where confrontational tension was released in the
40 form of a physical attack. As Collins reminds us, bluster could escalate into physical
41 assault when one side felt stronger than the other. However, violence might also break
42 out between competing landowners, and here the presence of an interested audience
43 could be a significant factor in transitioning to an assault. Physical attacks tended to
44 occur where a Black sharecropper requested accounts from a White landowner who
45 had failed to provide them or where the cropper disputed those supplied.

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47 Requesting accounts effectively represented an attempt by the Black
48 sharecropper to render the White landlord accountable in a context where power
49 relations were not conducive to “the giving and demanding of reasons for conduct”
50 (Roberts and Scapens, 1985). Landlords’ failure to account could occur at various
51 stages of the crop cycle. There are numerous cases in the peonage case files of
52 landlords taking possession of the cropper’s produce but failing to provide a statement
53 of its weight or the proceeds of its sale (012-0273; 012-0627; 012-065; 023-0254;
54 024-0150; 024-0448; 026-0337; 026-0607; NAACP, 22.3.1932). The landlord might
55 unilaterally remit to the cropper the balance of the proceeds of sale less undisclosed
56 debts, without him having sight of any paperwork (025-0764; 021-0533). Requests for
57 an account were most likely to occur where the landlord failed to produce statements
58 at the annual settlement of the shareholder’s account.
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3 Peonage case files indicate that croppers often complained that they had either
4 never received a settlement, had not received one in recent years, or had not obtained
5 an accounting of any kind. Most sharecroppers, though curious about their financial
6 status, desisted from antagonising their landlord by asking for an account (Otken,
7 1894, p. 19; Dollard, 1949, p. 403). However, some did, especially at settlement time
8 when they were optimistic that the proceeds of their crop would be sufficient to erase
9 their debt (Powdermaker, 1939, p. 87). When an account failed to materialize the
10 cropper might make repeated requests for one (017-0915; 023-0254). Such requests
11 might create considerable confrontational tension. The following cases demonstrate
12 that such tension could escalate into the emotional rush of a physical attack.
13

14
15 In 1939, Robert Parker, a man of above average intelligence, determined to
16 leave the property of Roy and Fred Reeves, landowners, of McDuffie County (025-
17 0733). Parker related that:

18
19 Since it seemed like I couldn't satisfy them and we couldn't get along I spoke
20 to them to run up my account and let me get up what money I owed them and
21 get off their place. When I spoke to them about this they said that they were
22 not running up any accounts until come Christmas. I figured that I owed them
23 about \$37.00. MR. ROY and FRED REEVES said that they didn't want the
24 money that they wanted me, that is they wanted me to work it out.
25
26

27
28 When Parker later ventured to another landowner in search of funds to pay off
29 his debt:

30
31 MR ROY and FRED REEVES come up to me in their car. They told me to get
32 in the car, and I told them "Nawsair!" MR. FRED REEVES put a pistol on me
33 and forced me to get in their car...

34
35 When we got to the woods, they made me get out of the car. MR. FRED
36 REEVES held the pistol on me and MR. ROY REEVES beat me with a rubber
37 hose. They whipped me for about an hour, I reckon. They told me that they
38 was whipping me because I left them.
39

40
41 The report of the case investigator records that the landowners stated that on
42 one occasion Parker had asked:

43
44 ROY REEVES to "run up his account" or advise him the amount he owed the
45 REEVES. ROY REEVES did inform PARKER what the account showed
46 he owed. This took place in the yard of the home of FRED REEVES.
47 PARKER replied with the remark: "I don't owe that and I ain't going to pay
48 you a damn cent." ROY REEVES then slapped PARKER down. PARKER
49 sprang up and pointed a pistol towards ROY REEVES and threatened to
50 shoot. ROY REEVES immediately grappled with PARKER, trying to wrest
51 the gun from him. At the time of this interview, REEVES displayed a wound
52 on his hand which he said was caused by the struggle for the gun. A general
53 fight ensued during which PARKER severely bit ROY REEVES in the chest.
54 At the time of the interview, REEVES displayed to Agents a wound which he
55 said was caused by PARKER biting him. According to REEVES, the gun was
56 taken from PARKER, but the greatest part of the fight was due to the fact that
57 PARKER "wouldn't stand for a whipping".
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3 In 1937, Jake Dinwoody sought an accounting settlement from J.T. Wall, a
4 planter in Helena, Arkansas, in order to leave the property. Wall called Dinwoody
5 into his manager's house and in the presence of the manager and another cropper,
6 "drew pistols on me and my wife" (020-0478). It was alleged that Wall proceeded to
7 cuss Dinwoody, hit him with a pistol, broke two teeth and threatened to kill him (also
8 NAACP, 30.8.1920). In Alabama one planter responded to a request for an account by
9 inviting a cropper "to have a permanent settlement" (012-0861). This involved
10 escorting him to a quiet place, tying his hands, placing him across a log and whipping
11 him with a plough line.
12

13 An attack could also escalate from the confrontational tension generated by a
14 disputed account. This was also most likely to occur at 'settlement' (Farr, 2022). Here
15 it was expected that the cropper would accept a White planter's financial statements
16 and express any discontent by back stage grumbling (Carlson, 1935, p. 132). As we
17 have seen, if "a Negro questions a white man's settlement" it was perceived as a
18 challenge to White supremacy (Raper, 2003, p. 48). Testimony in one peonage case
19 file reports that in Lincoln County, Georgia "if the share cropper disputes the
20 accounts of his land lord, the land lord inflicts corporal punishment upon the cropper,
21 either by himself or some other white person" (011-0223).
22

23 But on occasion croppers spoke truth to the powerful and contested the
24 numbers supplied, which had invariably been manipulated. Such resistance could
25 provoke a high degree of confrontational tension and translate into the most
26 aggressive acts of violence. Disputatious exchanges concerning final settlements, that
27 is, accountings arising from the impending departure of a sharecropper, were
28 especially incendiary. Here the landowner was not only losing an exploitable human
29 resource, but also potentially suffered disesteem when the cropper moved to a
30 neighbouring property. According to Kester, writing in 1935 (1997, p. 50), the
31 newspapers in sharecropping districts often carried brief reports of plantation owners
32 killing tenants, in the form: "John Smith dared to question the figures on a slip of
33 paper handed him by the plantation manager. For "disputing the word of a white man"
34 he was killed". In the landmark Clyatt case the prosecuting attorney argued that far
35 from being an innocuous 'Southern custom', settlement was a process that involved
36 either "collecting the debt or taking the body of the debtor" (Daniel, 1972, p. 15).
37

38 At 'settlements' and any other time, querying the (manipulated) inscriptions in
39 an account book was tantamount to calling its keeper a liar - the consequences of
40 which were either taking "to the bushes or being strung up" (Dollard, 1949, p. 122).
41 The NAACP referred to the case of a cropper who "was almost killed by the
42 bookkeeper because he asked questions about his account" (NAACP, 22.3.1932).
43 Contesting the balances inscribed in the books at the landlord's store could also result
44 in an attack. In 1943 Clarence Pringle of Georgetown County, South Carolina was
45 engaged in a dispute over a grocery bill. On passing the store owned by Boyd Jacobs,
46 Pringle was asked to discuss his account:
47

48 He told me he wanted to check his books, and called me into the store. When I
49 got in the store he told me the bill was \$7.50. I told him that I had not bought
50 any groceries on credit since I owed him \$11.80, and had already paid him
51 \$6.00, I told him I would pay for the groceries I had bought but would not pay
52 him for groceries someone had bought and charged to me. Mr. JACOBS came
53 round the counter with a quart bottle, in his hand, and hit me across the head
54 (023-0364).
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Jacobs followed Pringle out of the store and assaulted him again.

Contemporary commentators such as Davis *et al.* (1941, p. 45) related an instance of an African American who argued with a storekeeper that he had not bought a pair of shoes that had been charged to his account:

He got mad and said I was lying and I hauled off and hit him in the mouth and cut my finger. He then started to hit me and someone ran up and hit him. He turned to the other fellow and chased him down the cellar. When that nigger came out of the cellar he was the bloodiest thing I ever saw, there must have been fifty people who took a poke at him.

Not all episodes of physical attack concerned landowners assaulting croppers. Antagonistic confrontation could emerge from accounting disputes between landlords over departing sharecroppers who were perceived as ‘property’. Here, Collins’ recognition of the presence of an audience as a factor contributing to violence breaking out could be significant. It becomes more difficult to back out of a fight in such circumstances as reputations are at stake, especially when the audience is known to the belligerent parties (Collins, 2008, p. 368). In 1921 the *Kansas City Advocate* (19 August) related that if the amount of the debt of a leaving sharecropper was deemed unreasonable there was potential for violence. Each party to the transaction, attended by an audience of supporters, relatives, and the croppers themselves, might be “heavily equipped with Winchesters, double action pistols and shotguns loaded with buckshot”.

Such was the case in 1909 when E.A English arrived on the property of H.C. Walston in Alabama, to remove a number of his ‘hands’. English, suspicious of accounting manipulation, had previously sent notice to Walston to bring his account books so that he could validate and fairly settle what they owed. According to one witness, before an audience of other white men and Black sharecroppers, Walston said, “You aim to pay their accounts do you? English said ‘I demand an itemized statement’, Mr Walston says ‘I haven’t got that but the negroes know how much they owe me’ – Mr English seemed to get brought up at that time, he said ‘that does not suit me, and I’m going to move these negroes’”. Walston determined not to sell his “assets”, did not produce his books, and stated that their debts were \$1,000. English ordered the wagons containing the croppers and their possessions to move off. When Walston attempted to stop English a heated argument ensued, guns were drawn and discharged. Both landowners were killed (012-0861).

9. Lynching

As acts that became “part of southern life by the early 1880s” (Cohen, 1991, p. 210), the lynching of African Americans has been described as the “most disturbing and complex instance of violence in the United States” (Smångs, 2020, p. 1). The centrality of lynching in Southern history emanates not only from the extent of its practice but also its cultural, qualitative and symbolic implications, especially in relation to terrorizing and controlling the Black population (Trotti, 2013). Beck and Tolnay (2019) identified 3,767 victims of lynching in the American South between 1877 and 1950. Earlier estimates for the years 1889-1918 enumerated 2,868 such extrajudicial, mob executions in the South and identified 84% of the victims as African Americans (Lewis, 1993, pp. 160-161; Myrdal, 1962, pp. 560-561; NAACP, 1919; Raper, 2003, pp. 25-30; Wood, 2009, pp. 3-4).

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Historians have investigated trends in, motivations for, and responses to, lynching in the South and the wider U.S. (Seguin and Rigby, 2019). Lynching scholarship has embraced the temporal and spatial contours of the practice and examined a diverse range of explanations for the trends observed. Lynching has been variously understood as a reassertion of White dominance following emancipation, an exercise in racial oppression and intimidation, a defence of the White race, an extension of the campaign to disenfranchise the new African American electorate, an expression of Southern cultural norms, a function of the nature of the criminal justice system, and a consequence of interracial sexual fears, identity and gender concerns (Dorlin, 2022, pp. 97-99; Makovi *et al.*, 2016; Pfeifer, 2014; Smångs, 2017, 2020).

Explanations for lynching focused on economic fluctuations and labour market conditions have also remained influential (Tolnay and Beck, 1995; Christian, 2017). While such studies provide some evidence of the seasonality of lynching, especially in cotton producing areas, and tantalizingly observe that lynching increased at the end of the crop year - the period when sharecropper 'settlements' (that is, annual accountings) took place, few have ventured into comprehensive analysis of the significance of confrontational tensions arising from disputes about accounting (Beck and Tolnay, 1990; Finnegan, 2013; Myrdal, 1962, p. 563; Raper, 2003, pp. 30-31; Tolnay and Beck, 1995, pp. 119-165; Willis, 2000, pp. 154-155).

For Collins (2020, p. 173), lynching displays the "dynamics of a forward panic" where community tension builds up over a high-profile crime and the criminal is pursued by a lynching mob. Once captured, the heavily outnumbered victim is ritually paraded before an excited crowd seeking retribution for a presumed injustice. The total domination of the crowd over the helpless victim pervades (Collins, 2008, pp. 102, 115). Furthermore, these are events where more violence is meted out than is necessary to vanquish the opponent – the enemy is not only killed but may also be tortured and his remains violated (Beck and Tolnay, 2019). An atrocity thus unfolds. Although it does not explain the dynamics of the trajectory of a "forward panic", racism may feature as an initiating factor (Collins, 2008, p. 114). In a lynching race can become "superimposed on the more general mechanism of tension/fear" (*ibid*, p. 115).

Wayne's (1996, p. 60) interview with George Stith, an African American sharecropper who kept alternative accounts, provides insights into how a dispute relating to the settlement of an account could metamorphose into offences considered deserving of lynching. Stith recalled:

I made a crop with a man and I kept all my figures so when I went up to him to settle, he give me a statement on how much I owed, and I said 'this is not right.' And he said 'what do you mean it's not right? You know who keeps the books?' I said, 'no sir,' and he said 'my wife keeps those books. You don't mean she lied?' Understanding that to challenge the planter's wife was dangerously close to insulting southern womanhood, an infraction punishable by lynching, Stith responded: "No sir, I didn't get a thing from your wife. Everything I got was from you".

Contemporary commentators suggest that a number of lynching events were rooted in disagreements arising from accounting manipulations by a landlord or failure to supply accounts. In 1936 the *Negro Star* reported the case of a cropper in Arkansas who "had seen his neighbor hanged before his very eyes because he had asked for his account and his full half of the crop" (31 July 1936). Haywood (1948, p.

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3 39) claimed that many lynchings in the South “originated in landlord-tenant disputes
4 over “accounting””. A pamphlet on *Lynching* published in 1932 argued that
5 contesting landlord “accountings” was the principal source of lynchings, not the
6 “poisonous and insane lie” about the alleged sexual assault of White women
7 (Haywood and Howard, 1932, p. 7; Powdermaker, 1939, p. 52; Dorlin, 2022, pp. 99-
8 103). The pamphlet contained illustrative cases to reinforce the point:
9
10

11 George Johnson, in May 1930, accused his landlord of falsifying debt
12 accounts. Struggling in self-defense he killed the landlord. He was lynched,
13 and his body was dragged through the Negro quarter and burned in front of a
14 Negro church.
15

16 ...
17 Dave Tillis of Crockett, Texas, demanded an accounting from his landlord. He
18 was seized and charged with “entering the bedroom of a white woman.” He
19 was lynched by his landlord and four neighboring landowners, April 1932
20 (Haywood and Howard, 1932, pp. 4-5).
21
22

23 Another contemporary, William Pickens, an official of the NAACP, argued
24 that almost all the lynchings of Blacks in the Mississippi Valley arose from the
25 operation of debt peonage (Pickens, 1921, p. 21). Pickens focused on an especially
26 barbaric case, that of Henry Lowry in 1921 at Ferry Landing, Arkansas. Lowry had
27 been an “honest, hard-working, inoffensive Negro” on the plantation of O.T. Craig in
28 Mississippi County (ibid, p. 22). Craig was an oppressive landlord who kept his
29 tenants in debt and failed to provide them with accounts. Lowry was determined to
30 leave the plantation. He therefore calculated his wages and expenses since working on
31 Craig’s property with a view to securing the written evidence of solvency necessary
32 for his departure. Pickens (1921) related the calamitous results of Lowry’s keeping
33 alternative accounts:
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37 A few weeks before Christmas Henry Lowry ran afoul of the policies of the
38 debt-slave system by going to Craig and asking him for a *settlement*; that is, a
39 summing up of the debits and credits for the two years or so, and a delivery to
40 Lowry of the balance due, if any. Christmas was coming, and it is thought also
41 that Lowry wanted to move away... But although Craig could have “settled”
42 on his own *ex parte* figures, as is the rule, he refused to have any settlement at
43 all. That would be bad policy; to concede these Negro tenants a reckoning
44 might lead to other presumptions on their part. Who knows? If they can ask
45 for a settlement once in two years and get it, they might come to ask for
46 monthly statements, with bills and receipts. And what would become of debt-
47 bondage if the debt master must keep true and actual accounts? Craig would
48 not settle. Moreover, any presumptuous Negro who insisted upon a settlement
49 must be answered – *emphatically*. So Richard Craig [the planter’s son and
50 farm manager] struck Lowry and admonished him not to come again for a
51 settlement, for there would be no settlement (*emphases in original*).
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55 On Christmas Day 1920 Lowry returned to Craig’s house and asked again for
56 a settlement. Tension mounted and violence ensued. Lowry shot and killed the planter
57 and his daughter, and wounded two of his sons. He fled to El Paso, Texas but was
58 discovered and extradited. On his return to Mississippi County Lowry was intercepted
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3 by vigilantes. Henry Lowry was burned at the stake in January 1921 before a crowd
4 of 500-600 (NAACP, 1921).

5 According to some commentators the notorious lynching of Joe Pullen in
6 Drew, Mississippi in 1923 emerged from a settlement dispute (Salvatore, 2005, p. 12;
7 Finnegan, 2013; Woodruff, 2003, pp. 138-139) and was intended as a salutary lesson
8 of the consequences of challenging a landlord's accounting (Rogers, 2006, pp. 34-36).
9 *The Cleveland Gazette* (22 December 1923) reported that "The trouble started shortly
10 after noon, last week Friday, when Pullen shot and killed W.T. Sanders [his landlord]
11 ... on whose farm he lived, after an argument over a debt Pullen owed. Sanders who
12 died instantly with a bullet through the heart, abused Pullen beyond his endurance"
13 (*New York Age*, 22 December 1923).⁶

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15
16 Historians of lynching increasingly focus not only on extrajudicial killings but
17 also on the coercive and intimidating impacts on the African American population of
18 "near and failed lynchings" - of lynching threats and mob formations that did not
19 always culminate in lethality (Trotti, 2013, p. 399; Makovi *et al.*, 2016; Tolnay and
20 Beck, 2018). For example, Tolnay and Beck (2018) enumerate 2,447 lynchings in 11
21 southern states from 1880 to 1929 but also 2,309 lynching threats.

22
23 Perhaps not surprisingly, there were cases where lynching was narrowly
24 averted in confrontations arising from accounting manipulations by landlords or
25 merchant-furnishers. In 1926 Joe Hardy raised a substantial crop on the property of
26 John S. Glover in Louisiana. Hardy "expected to realize several hundred dollars after
27 all of his legitimate debts had been paid. When, however, he went to settle with Mr.
28 Glover, he was informed that not only was there nothing coming to him but that he
29 (Hardy) was yet sixty dollars in debt to Glover" (011-0752). Hardy arranged for a
30 neighbouring landowner to buy out his debt (011-0752). Glover refused to accept a
31 check in payment of the debt: "When Hardy informed Glover that he was going to
32 move away from his place, Glover attacked Hardy and in the fight which followed,
33 Hardy killed Glover, the killing apparently being one of mere self-defense" (ibid). It
34 was reported that "Hardy narrowly escaped being lynched". A posse hunted for Hardy
35 for two days but he was turned in to the local sheriff before it could 'mob' him.

36
37 Likewise, John M. Green was a cropper on the plantation of Dick Abney,
38 Arkansas. Green assumed that his \$75 debt at the plantation store would be erased by
39 the proceeds of his cotton crop, estimated at \$1,122. His hopes were dashed when he
40 sought a settlement with Abney. *The Chicago Defender* (30 January 1926) reported:

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43 Green found Abney in the dining room of the big house and the white slave
44 driver got out the books. "You're a lucky man Green. You've got a mighty big
45 crop there. Six bales there weighin' 550 pounds each and three bales hittin'
46 600 pounds each. That's nine; you're a damn smart nigger! On account of
47 your doing so swell this year 'cording to the books' now you don't owe me
48 but \$50.

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54 ⁶ It is feasible that other lynchings were connected to the failure of landlords to account, or account
55 fairly. Possibilities include the lynching of: Arthur Bennett, Clayton County, Georgia, 1893 (Brundage,
56 1993, p. 73); Sam Hose, Coweta County, Georgia, 1899 (Litwack, 2000); five unknown Black men in
57 Harrison, Texas, 1901 (Marquart *et al.*, 1998, p. 7); Jim Brady, Mendenhall, Mississippi, 1910
58 (McMillen, 1990, p. 140); Virgil Swanson, Georgia, 1913 (Ginzberg, 1988, p. 87); and George
59 Hughes, Grayson County, Texas, 1930 (Raper, 2003, p. 319). It is also conceivable that certain charges
60 that resulted in lynchings, such as "disrespect to a white man" or "arguing with a white man" emerged
from disputes over accounts (Tolnay and Beck, 1995, p. 47).

Green disputed the figure. Abney reached for his gun. Green, who was physically superior, took the gun and left. Abney then gathered a group of men with a view to murdering Green. Although this group assaulted his wife and wrecked his home, Green narrowly escaped the lynch mob and fled to Illinois.

Group formations that did not culminate in the lynching of individual sharecroppers are also apparent in peonage case files. Among these are scenarios that, at first sight, are not easily accommodated in Collins' proposition that violence erupts from an accumulation of confrontational fear and tension. Collins recognizes such exceptions (2008, pp. 430-432), as in the case of the controlled emotions of a professional contract killer who carefully plans and coolly performs an execution. Likewise, a network of criminals may be engaged to torture and/or kill a targeted individual. In the latter instance confrontational tension is managed through the emotional dynamics of the group itself. Inflicting violence in such premeditated ways is often intended to "send a message" or terrify opponents (*ibid*).

The case of John Westmoreland, Georgia, in 1914 represents such an example. Here, questions about accounting did not generate confrontational tension that led to violence (008-0613, 009-0061). Rather, violence was first meted out by a 'whitcapping' style group organized to whip Black croppers into compliant 'settlements', thereby asserting the primary authority of the account book maintained by the White landowner. This scenario is akin to mob formations arising from status struggles in the economic sphere (Makovi *et al.*, 2016).

Westmoreland had been in debt to Handy Goodin for \$57. In 1913 Westmoreland's debt was bought by Franklin Huff, a landlord in Spalding County. In July 1914 Westmoreland determined to leave Huff's property and find employment in another district. Soon thereafter a "riotous" party of men, comprising members of a secret society of local white landowners, searched for Westmoreland on the grounds that "he owed Huff money and that they intended to make him pay it" (*ibid*). The secret society reputedly had knowledge of local cropper contracts and settlements made, and maintained a record of punishments meted out. Once discovered Westmoreland was taken by force, a pistol held to his head, and threats made to kill him. He was conveyed to a quiet place, a rope placed around his neck and then severely whipped by each member of the society. Westmoreland was informed that he was the 72nd recipient of such treatment. "After this the parties carried Westmoreland back to Huff's house, where Huff got out his books and showed what was due on the account, to wit \$57, and told Westmoreland he must stay till he worked it out" (*ibid*).

10. Concluding discussion

This paper has attempted to demonstrate how organizational practices such as accounting can engender physical violence (Costas and Grey, 2019). Whereas previous studies have linked accounting and actual violence, the current investigation has identified specific accounting practices that incited it. We have observed how sharecropping in the postbellum South was pursued in a society characterised by deeply asymmetrical power relations based on race and where accounting processes were controlled by dominant Whites. In this context confrontational tension leading to violence could be provoked by the keeping of alternative or competing accounts by the subordinated, accounting manipulation and fraud by the dominant, and by the failure of the dominant to provide periodical accounts to the subordinated. These accounting practices gave rise to enquiry and contestation – interactions that generated the adversarial tension that could escalate into violent encounters.

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4 If, at the micro-level of interaction “violent situations are shaped by an
5 emotional field of tension and fear” (Collins, 2008, p. 19), then questions about the
6 accounts maintained by landlords or disputes over the inscriptions made therein,
7 could create such fields. In a context where ‘the book’ of sharecropper accounts
8 inscribed by the White man was constructed as the ultimate authoritative text and an
9 apparatus of domination, query and dispute by an aggrieved sharecropper produced
10 high stress, as did the dissent represented by the Black sharecropper keeping his own
11 alternative accounts. The confrontational tension thereby generated could be released
12 in the form of threatening gestures, cursing and insulting, or in physical assaults such
13 as beatings, floggings and shootings. Violence could also erupt from accounting
14 disputes between landowners over the ownership and transfer of Black labour. The
15 pathway to violence might be eased in such scenarios by the presence of an audience.
16 Confrontational tension arising from accounting disputes could also culminate in
17 more collective forms of mob violence such as lynching or near lynching.

18
19 It is impossible to ignore the significance of race in the micro-level
20 interactions analysed in this study. Indeed, racial domination was a defining feature of
21 the temporal and spatial site explored. Racial ideologies were replete with
22 assumptions of a White-dominated social hierarchy such that landlords perceived a
23 situational advantage over any disputatious but inferior Black sharecroppers. Collins
24 reminds us that violence is more likely to break out when one party is perceived as
25 weak, and successful violence occurs where another party dominates the emotional
26 attention space. Although Collins argues that racism is not sufficient by itself for
27 violence to occur - it comprising “one lead-in condition among others” (2008, p. 4) -
28 the culture of racism, racial hostility and racial stereotyping in the postbellum South
29 were evidently predisposing to confrontation and the potential for violence. As has
30 been demonstrated in this study, it was “additional conditions”, such as enquiries
31 relating to accounting, which could generate sufficient confrontational tension for
32 violence to break out.

33
34 The findings have implications for understanding accountability, resistance
35 and counter accounting in deeply racist societies. In relation to accountability, we
36 have observed how requests for accounting by Black sharecroppers seldom achieved
37 the objective of ascertaining financial position. Irrespective of a commercial debtor-
38 creditor relationship, the asymmetrical distribution of power ensured that
39 accountability was subverted. The superior White landowner perceived himself as
40 invulnerable to ‘illegitimate’ requests for accounts from a Black subordinate. The
41 latter had limited power to sanction a failure to account (Rubenstein, 2007).
42 Adherence to an internalized ethic conducive to the accountability of the landlord to
43 his croppers was also invariably absent (Sinclair, 1995). It was these power relations
44 and their racist foundations that set the limits to accountability and conditioned the
45 nature of the superior’s response when a demand for an accounting was received
46 (Messner, 2009; Roberts and Scapens, 1985). In this racially defined arena it is also
47 apparent how attempts to hold a White landlord to account could generate the stress
48 necessary to inaugurate a pathway to violence (Bergsteiner, 2012, p. 376).

49
50 Critical accounting studies of resistance predominantly focus on accounting as
51 a practice to be resisted. For example, in explorations of accounting and subalternity
52 the emphasis is on responses by indigenous and colonised populations to the
53 imposition of accounting technologies and institutions (Graham, 2009). These
54 responses are usually expressed through political and physical actions (Alawattage
55 and Wickramasinghe, 2009). In this paper by contrast, we have encountered account
56 keeping itself as a form of resistance by Black sharecroppers. We have also observed
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3 resistance in the form of challenging accounting manipulation and requesting
4 accounts from White landlords.

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6 However, the findings also suggest that such acts could provoke reassertions
7 of power by the dominant that were so punitive that resistance appeared to be an
8 irrational mode of action (Lilja *et al.*, 2013). In the Postbellum South accounting
9 mobilisations generated responses that could have catastrophic consequences for the
10 Black sharecropper and also served to entrench dominant White landlords. In the
11 context of their limited power, acts of resistance to accounting artifices by croppers
12 that resulted in self-defence enabled the construction of the victim as the aggressor
13 and could culminate in abhorrent acts such as lynching (Dorlin, 2022, pp. x-xx). Thus,
14 in racist societies 'self-defence becomes at the same time a threat, a promise of death'
15 (ibid, p. x).

16
17 The capacity of shadow, alternative or counter accounts to give voice to
18 oppressed groups and create visibilities that disrupt power relations is also an
19 established theme in the critical accounting literature (Thomson *et al.*, 2015; Vinnari
20 and Laine, 2017). It has been suggested that counter accounts are a means of 'talking
21 back' and thus have emancipatory potential (Dey *et al.*, 2011; Gallhofer *et al.*, 2006;
22 Spence, 2009; Walker, 2022). Although alternative accounts are usually generated by
23 informed external observers, they may also be composed by the oppressed
24 themselves. In the case of sharecropping, we have seen the production of counter-
25 accounts by the dominated in a debtor-creditor relationship. Such accounts
26 represented a hidden form of resistance that could surface in disputes with the
27 dominant. When made visible during exchanges with landowners, such documents
28 had a potentially incendiary impact and could result in retaliatory measures to reassert
29 the balance of power relations.

30
31 The findings of the paper have wider implications for understanding the role
32 of accounting in race relations from the late nineteenth to the mid-twentieth century -
33 a largely unexplored period in accounting scholarship. Historical investigations of
34 accounting and race in the USA have hitherto emphasized the role of accounting in
35 the exploitation of slave labour in the antebellum South and labour control in the
36 immediate post-emancipation period (Flesher and Flesher, 1980; Fleischman *et al.*,
37 2004, 2011; Fleischman and Tyson, 2004; Fleischman *et al.*, 2014; Oldroyd *et al.*,
38 2008; Razek, 1985; Stewart, 2010; Vollmers, 2003). They have also explored the
39 activation of accounting in the representation and disempowerment of American
40 Indians since the eighteenth century (Holmes *et al.*, 2005; Preston, 2006; Oakes and
41 Young, 2010; Preston and Oakes, 2001).⁷ The current study confirms the suggestion
42 that twentieth century America also represents a potential arena for investigations of
43 accounting and racial projects (Annisette, 2020).

44
45 More broadly, a focus on the accounting practices attending sharecropping
46 affirms that the American South remained a site of violent oppression following
47 emancipation. Here, racial domination survived despite 'historical moments' of
48 supposed liberation (Mbembe, 2017, p. 81). We have observed instances of debt
49 peonage. This is consistent with the findings of a number of historians of the
50 postbellum South who have debunked the notion that slavery ended with the
51 Emancipation Proclamation of 1863 and the ratification of the Thirteenth Amendment
52 in 1865 (Blackmon, 2012; Daniel, 1972; Oshinky, 1997). Indeed, there is a strong
53 case for arguing that physical force became a more potent means of controlling the
54 African-American population following the abolition of chattel slavery. Tolnay and
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⁷ For a review of historical studies on accounting and race beyond the USA see Annisette (2020).

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3 Beck (1995, pp. 246-247) contend that, abhorrent though it was, antebellum slavery at
4 least offered some protection from the worst atrocities because it provided an
5 economic incentive for the planter to maintain his human assets. After emancipation
6 that form of 'protection' discontinued and new ways to control former slaves were
7 sought (Brundage, 1993, p. 6). Among these was the sharecropping system and the
8 debt slavery that attended it. In this exploitative regimen accounting featured large.
9

10 Finally, the study also confirms that accounting for debt in contemporary and
11 historical settings is an important subject for future research. This is especially so in
12 relation to forms of modern slavery (Walker, 2021). Debt bondage continues to entrap
13 millions of victims (ILO, 2017, pp. 9-11; Lehman and Agyemang, 2020). It has been
14 identified as "the most extensive form of slavery in the world today" (Kara, 2017, p.
15 177). While scholars in other disciplines recognize the importance of accounting to
16 the operation of debt slavery (Crane, 2013), its role appears to have largely escaped
17 the attention of the accounting fraternity. Accounting for debt is elemental to the
18 perpetuation of this form of bondage and, as we have seen, is often performed in a
19 socio-cultural context where the possibility of physical violence is real. It is invariably
20 the enslaver who controls the accounting process. Manipulating the books to ensure
21 that victims remain in debt and therefore enslaved is a recurring theme (Androff,
22 2010; Kara, 2017). The postbellum American South is not the only site where
23 accounting was and remains at the centre of a vicious cycle of debt maintenance in
24 which racism and violence are seldom far from the surface.
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