



Revista de Administração de Empresas

ISSN: 0034-7590

ISSN: 2178-938X

Fundação Getúlio Vargas, Escola de Administração de Empresas de S.Paulo

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INSCRIÇÕES CONTÁBEIS PARA O EXERCÍCIO DO PODER ORGANIZACIONAL:
O CASO DO FUNDO DE EMANCIPAÇÃO DE ESCRAVOS NO BRASIL

Revista de Administração de Empresas, vol. 61, no. 1, ee2019-0448, 2021
Fundação Getúlio Vargas, Escola de Administração de Empresas de S.Paulo

DOI: 10.1590/S0034-759020210106

Available in: <http://www.redalyc.org/articulo.oa?id=155166528006>

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Submitted on 06.30.2019. Approved on 03.17.2020.

Evaluated through *double blind review*. Guest Editors: Diego M. Coraiola, Amon Barros, Mairi Maclean and William M. Foster

Translated version

DOI: <http://dx.doi.org/10.1590/S0034-759020210106>

ACCOUNTING INSCRIPTIONS FOR THE EXERCISE OF ORGANIZATIONAL POWER: THE CASE OF THE SLAVE EMANCIPATION FUND IN BRAZIL

Inscrições contábeis para o exercício do poder organizacional: O caso do fundo de emancipação de escravos no Brasil

Inscripciones contables para el ejercicio del poder de la organización: El caso del fondo de emancipación de esclavos en Brasil

ABSTRACT

This research aims to analyze how organizational power can be exercised over specific populations through accounting inscriptions. This aim has been achieved by using a methodology based on a case study and archive research. The case study of the national emancipation fund was based on the analysis of legislation, archival documents, and newspapers. The concept of governmentality has been used to conduct an interpretative data analysis. The results demonstrate that the accounting inscriptions allowed territorial control and collection of amounts for constitution of municipal emancipation fund, supervision of the slavers owners, and establishment of selection criteria for the manumission of slaves considered "worthy of freedom." In this way, the imperial state maintained control over the gradual transition from slavery to wage labor.

KEYWORDS | Accounting inscriptions, slave, governmentality, Emancipation Fund, Accounting history

RESUMO

O objetivo desta pesquisa é analisar como o poder organizacional pode ser exercido sobre populações específicas por meio das inscrições contábeis. A metodologia de pesquisa é baseada em um estudo de caso e pesquisa de arquivo. O estudo de caso do Fundo de Emancipação teve como base de análise a legislação, documentos de arquivo e notícias de jornais. Quanto à abordagem adotada, este artigo utiliza o conceito da governamentalidade para a condução de uma análise interpretativa dos dados. Os resultados demonstram que o uso das inscrições contábeis permitiu o controle territorial e da arrecadação de quantias para a constituição das quotas municipais do Fundo de Emancipação, a supervisão dos senhores, e estabeleceu critérios de seleção para a alforria de escravos considerados "dignos de liberdade", mantendo, dessa forma, o controle sobre a transição gradual do trabalho escravo para o trabalho assalariado.

PALAVRAS-CHAVE | Inscrições contábeis, escravo, governamentalidade, Fundo de Emancipação, História da contabilidade.

RESUMEN

El presente estudio analiza cómo el poder organizacional puede ejercerse sobre las poblaciones específicas a través de inscripciones contables. La metodología de investigación se basa en un estudio de caso y una investigación de archivo. El estudio de caso del fondo de emancipación se basó en el análisis de la legislación, documentos de archivo y noticias periodísticas. Este artículo utiliza el concepto de la gubernamentalidad en la conducción de un análisis interpretativo de los datos. Los resultados demuestran que el uso de las inscripciones contables permitió el control de la recaudación de cantidades para la constitución de las cuotas municipales del fondo de emancipación, la supervisión de los señores, el control territorial y de la selección para la manumisión de esclavos considerados "dignos de libertad", manteniendo así el control sobre la transición gradual del trabajo esclavo al trabajo asalariado.

PALABRAS CLAVE | Incripciones contables, esclavo, gubernamentalidad, Fondo de Emancipación, Historia contable.

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INTRODUCTION

Because of their movement capacity, accounting inscriptions are viewed as material expressions capable of supporting the management of events and populations (Robson, 1992). Some researchers who investigate accounting inscriptions have shown an interest in their use for producing events (Ezzamel, Lilley, & Willmott, 2004), the conditions of their remote operation (Robson, 1992) and their power to create and promote “order” in society (Ezzamel, 2009). This study responds to the calls of Ezzamel et al. (2004), Robson (1992) and Ezzamel (2009) for further research regarding accounting inscriptions and their potential to assist in the establishment of social order. This study also contributes to the existing literature on the use of accounting (and its expressions) for the control of society, and to interpretive accounting research on the interrelationships between accounting and the State (Carmona, 2017).

The focus of this study is the Slave Emancipation Fund, a theme that has been examined by non-accountant historians such as Dauwe (2004), Neves (2014) and Santana (2018). Dauwe seeks to understand the Emancipation Fund’s structure both as a legal and an administrative tool. Neves attempts to reassess the participation of slaves in the process of achieving their freedom. Santana investigates the compensation provided for slave owners and the lack of redress for former slaves after emancipation. None of the authors sought to understand how state power was exercised on specific populations through the accounting inscriptions involved in the government program (Robson, 1992), i.e., the Slave Emancipation Fund.

This article builds on the studies of the historians above to investigate the use of accounting inscriptions for the control of slaves and their owners. The creation of the Emancipation Fund allowed establishing mechanisms to combat owners’ authority over slaves and to gradually build slaves’ freedom (Neves, 2014). To become operational, the Emancipation Fund required the use of control mechanisms, such as accounting and its expressions.

This article adds new knowledge to previous research. Neu (2000a, 2000b) presents accounting and its expressions as governmental technology that is useful to make a particular population governable. Sanchez-Matamoros, Gutiérrez, Espejo and Fenech (2005) present accounting figures as control mechanisms in the British government. Ezzamel (2009) demonstrates that the use of accounting inscriptions allowed viewing the activities and achievements of various sectors of Egyptian society, in addition to encouraging individuals to show that their actions were consistent with the necessary qualities to social and economic order. Sargiacomo (2009) identified that

accounting inscriptions could report any misconduct by public servants and the population in general; Silva, Rodrigues and Sangster (2019) show how accounting inscriptions allowed the Brazilian government to control the regime of tutelage of free Africans. In this study, using Foucault’s concept of governmentality, we analyze the organizational power exercised over specific populations by means of accounting inscriptions to maintain social order in the process of gradual transition from slavery to wage labor. To that end, this study conducts a historiographical analysis based on the Emancipation Fund’s regulations and on archival material located in libraries and historical archives in Brazil and the United States. Secondary studies on the Emancipation Fund from the sociological, economic and historical perspectives were used to corroborate evidence and provide theoretical foundations for the interpretive analysis of data.

CONTEXT

In the early 19th century, inspired by the liberalism and Enlightenment ideas that predominated in Europe, Britain begins to fight slavery (Fausto, 1996). It was argued that slavery was contrary to both industrial development and the creation of public and private wealth (Malheiros, 1866). Britain’s strong influence for stopping international slave trade was a major driver of parliamentary discussions on measures to ban slave disembarkation in Brazil and to liberate the country’s slaves.

In order to ease that international pressure, the Brazilian government promulgated, in 1831, the Feijó Law (Law from November 7, 1831), which granted freedom to all slaves who disembarked in Brazilian territory or ports. However, the Brazilian economy was dependent on slave labor, a situation that was not conducive to the law’s correct enforcement. The Feijó Law became known in history as a norm created to feign abolitionist concerns in Brazil – it was popularly called “a law for the English to see” (Bethell, 1976).

British efforts to end slave trade continued and, in 1845, with the Aberdeen Act, British cruisers began to capture Brazilian ships suspected of slave trade and bring them to trial (Baronov, 2000; Klein & Luna, 2009). In 1850, in response to various pressures, both internal and external, the Brazilian government, in another attempt to stop the slave trade, promulgated the Eusébio de Queiroz Law (Law 581, 1850), which outlawed the activity.

After 1850, more and more propositions emerged with suggestions to emancipate slaves in a gradual manner because the Chamber of Deputies and the Brazilian elite wanted to avoid damage to the country’s rural property and agriculture (Malheiros,

1866; Neves, 2014). Thus, on September 28, 1871, Law 2.040, also known as the Free Womb Law, was enacted (Law 2.040, 1872). This law addressed interests in a gradual liberation of slaves and the emancipation of all children of slaves who were born as of its promulgation.

Emancipation Fund

The Free Womb Law created a public fund (Article 3) which should become a public policy to carry out slaves' gradual emancipation (Campello, 2018). As a public policy, the Emancipation Fund was regulated by a number of legislative acts. Formed by financial resources, the amounts collected for the Emancipation Fund came from taxes and levies on slaves, lotteries, fines and other obligations. The amounts collected for this fund worked as a subsidy the imperial government allocated to provinces and municipalities to compensate slave owners for their lost property (Soares, 1847). Therefore, the government began to mediate the relationship between slaves and slave owners as it removed from the latter the control over manumissions (Dauwe, 2004; Teixeira, 2014, 2016). Owners' rights were thus maintained to some extent, while slaves' demands were accepted, even though partially (Santana, 2018).

The discussions throughout the 19th century around gradual liberation of slaves through the constitution of the fund expressed, on the one hand, concerns with the outcomes that a process of total abolition of slavery could bring about to society, the economy and the public order in the country. That was because total abolition, without guidance or control by the state, could cause internal conflicts in the nation (Malheiros, 1866). On the other hand, it was a legal device that contributed to the gradual overthrow of slavery in the Empire, since it opened the possibility for slaves and their families to demand freedom in the 19th century courts (Chalhoub, 1990).

The Emancipation Fund was considered the largest bureaucratic apparatus for emancipation in the Americas (Santana, 2018). Its operationalization required building a massive institutional apparatus that relied on the work of individuals dispersed over the Empire's territorial units, with specific roles defined in regulations. Surveying the number of slaves in the Empire was deemed necessary to start the fund's bureaucratic structure, which materialized in the form of a property registration denominated "*matrícula especial*" (Lei nº 2.040, 1872). The public agents who were directly responsible for writing the *matrículas* were selected from local revenue offices, customs, provincial revenue offices, City Council and Province presidencies, District

Attorney offices, the General Board of Statistics and the Ministry of Agriculture, Commerce and Public Works; non-public agents such as vicars and associations might also be recruited. Agents who failed to correctly perform the tasks established in the regulation could be punished with fines or imprisonment.

Surveying the slave population provided the basis for calculating the number of slaves to be liberated and the financial amount – the quota – from the Emancipation Fund to be allocated to each province in the Empire. After the quotas were distributed, the president of each province, knowing the statistics of its municipalities and civil parishes, requested, through public notice, the establishment of one classification board per municipality. The classification boards were hierarchically formed by the president of the City Council, the district attorney and the local revenue collector, all of whom were responsible for making, in order of rights, the roster of slaves eligible for freedom through the quotas of the Emancipation Fund.

The Emancipation Fund had a structure formed by nearly 800 boards spread across the national territory. This structure was intended to ensure social order during the process of gradual liberation of slaves by managing resources and mediating actions between owners, liberated slaves and their families (Santana, 2018). While it was in effect, i.e., until the final moments of the slavery period, the Emancipation Fund allowed the liberation of around 32,000 slaves across the Empire (Dauwe, 2004; Neves, 2014; Santana, 2018). The amount of money invested totaled 16,259,451\$109 (sixteen thousand, two hundred and fifty nine *contos*, four hundred and fifty-one thousand, a hundred and nine *réis*) (Santana, 2012, 2018).

THEORETICAL FRAMEWORK

This section discusses accounting inscriptions and their alignment with Foucault's concept of governmentality to build the framework of the study about the state power exercised over populations by means of accounting inscriptions.

Accounting Inscriptions

The term "accounting inscriptions" is particularly used by historians of accounting to avoid limiting a priori the studied object to accounting as it exists today (in terms of content and form) or to a specific accounting technique, such as double-entry (Miller & Napier, 1993). For Miller (1990), inscription procedures help form the various domains of governmentality, since they allow "objects", such as individuals, to materialize and become

subject to intervention and regulation. Inscriptions work as mediators between the actor and the various scenarios in which he intends to act, which are distant from each other (Latour, 1988).

Inscriptions can be represented, for example, by dashes, points, histograms, numbers, tables (Latour & Woolgar, 2013). Through these representations, any expression can present meaning and facts that can be understood (Latour, 1987). However, it is important to note that not all forms of calculation are “accounting”, but only those that allow the construction and calculation of previously invisible accounting objects or entities (Meyer, 1986; Power, 1992). The operationalization of accounting inscriptions also involves the existence of a responsible registration unit where the object is recognized (i.e., accounted for) by one who is responsible for it (Jones, 2009).

The tools of the State for building its scenarios of interest are the government technologies used to intervene in the population, such as calculations, techniques, devices, documents and procedures through which the authorities seek to incorporate and give effect to government ambitions (Dean, 2010). According to Miller (1990), government technologies allow a form of intellectual dominance, which is made possible by the existence of a center that has information about people and events, which are distant from that center. Furthermore, in line with Latour (1988), the management of information about populational flows to a center is called a calculation center (Latour, 1988).

Accounting generates numerical inscriptions with the ability to create and reduce distances, for example, material and administrative distances (Corvellec, Ek, Zapata, & Campos, 2018). These inscriptions are particularly useful in the surveillance process because of their mobility, stability and combinability (Latour, 1987). Accounting inscriptions are mobile as they can be moved and take remote matters to the places where the surveillance takes place. They are stable and combinable because the numbers travel without changing as they are moved by organizations, and because they can be added, subtracted, divided and multiplied to provide relevant and additional insights about an event that is distant, such as the existence of errors, fraud, revenue collection, allocation of funds (Andon, Baxter, & Chua, 2003; Cuganesan, 2008; Latour, 1987). Therefore, inscriptions can act remotely due to their ability to build relationships between elements considered disconnected (Corvellec et al., 2018).

For Espejo, Sánchez-Matamoros and Fenech (2002, p. 422), the number of accounting inscriptions plays a key role in controlling individuals, because by managing the information accumulated through inscriptions, they create a powerful management tool for the government.

Accounting Inscriptions for Governmentality

Governmentality is a term to describe the set formed by the institutions, procedures, analyzes, reflections, calculations and tactics used by government which allow exercising power and whose aim is to maintain the population’s wealth and well-being. Governmentality emerges as a method for analyzing government attitudes, assuming that the government follows a strategically planned path (Dean, 2010).

In this context, the analysis of government intervention attitudes lies in the connection of complex procedures for representation and influence (Espejo et al., 2002). These procedures, according to Foucault (1991), are brought to reality as government programs to meet the government’s intentions. Thus emerges the “programmatic character of governmentality”, since the government creates programs to reform reality according to its interests, in order to organize situations so that certain ends are achieved (Miller, 1990; Rose & Miller, 1992).

Neu (2000a, 2000b) presents accounting as a technology used by the government in order to make a specific population governable. By using accounting techniques and expressions, the British empire managed to maintain calculation centers (places where information is accumulated) that allowed monitoring both the territory and the population. In addition, it was also used to change the population’s habits, customs and behavior.

Sanchez-Matamoros et al. (2005) identified that accounting numbers were used as mechanisms for the government to manage two companies supported with government funds; accounting worked as a means of collecting data on how much each worker was producing, the expected number of products, the existence of thefts. Based on the information collected, the government could issue formal instructions and ensure the necessary changes in accounting to maintain effective control.

In his investigation on the discourse-based power of counting, accounting numbers and inscriptions in creating and promoting “order” in ancient Egyptian society, Ezzamel (2009) identified that accounting worked as a performative ritual that built coherence and order in the cosmos, the earth and the underworld. Accounting numbers were often combined with linguistic texts and pictorial scenes of architecture to produce a discourse that made it possible to build and perpetuate harmonious worlds, with regulated populations that played the roles assigned to them.

In his study on accounting as a tool for the governmentality of the 16th century Italian feudal state, Sargiacomo (2009) says that accounting inscriptions, by means of their correct recording (e.g., in accounting and non-accounting books, inventories, bailiff reports), were capable of reporting to the government of

Parma any misconduct by officials of the state apparatus and the population in general.

In a study conducted by [Silva et al. \(2019\)](#), the authors showed how accounting inscriptions (e.g., maps with numbers of free Africans who were dead, a list of rented free Africans and their values, a list of debtors and respective amounts) allowed the Brazilian government to control the regime of tutelage of free Africans. As an information and control tool, accounting and its expressions allowed creating records that served the State's interests with regard to reducing costs with free Africans and increasing its revenue from the collection of wages of free Africans.

Accounting as a government management technology is imbued with aspirations to shape conduct with a view to producing certain desired effects ([Miller, 1990, p. 318](#)). It is therefore clear that accounting and its expressions can play a key role as a means of controlling individuals, through information management, and it can be a powerful tool in the entity's hands.

METHODOLOGY

Recent research actively debates research methodologies in the history of businesses ([Gill, Gill, & Roulet, 2018](#); [Maclean, Harvey, & Clegg, 2016, 2017](#)) in order to recognize the importance of the past in influencing the present and shaping the future ([Carnegie & Napier, 1996](#)). Historicizing accounting in the sphere of organizations can sensitize people about the power and use of tools in specific company-related contexts. Individuals may feel motivated to become commentators on contemporary developments and uses of business tools, such as accounting, and become able to propose its very use as an instrument of change in organizations and society ([Gomes, Carnegie, Napier, Parker, & West, 2011](#)).

To narrate the history of accounting in the sphere of organizations, this study uses the method of case study and focuses on the Slave Emancipation Fund in Brazil. The holistic nature of this approach allows the researcher to collect data through various means ([Diab, 2019](#)) to understand complex social phenomena ([Parker, 2019](#)). Given the nature of the case study, primary sources were identified and collected from the National Digital Library (BNDigital), the Biblioteca Brasileira Guita and José Mindlin (BBGJ) and the Center Research Library (CRL). Sources close in time, internal and written for immediate use ([Decker, 2013](#)) were combined with Foucault's concept of governmentality for interpreting historical narratives ([Kasabov & Sundaram, 2014](#)), thus answering the following research question:

How can organizational power be exercised through accounting inscriptions?

The data were analyzed manually through the researchers' intuition and scrutiny ([Lage & Godoy, 2008](#)), which contributed to organizing them as a summary and observing previous results and topics ([Boedker, Chong, & Mouritsen, 2019](#)). In addition, in order to examine the multiple research sources, we engaged in: 1) critical analysis of the sources, by raising questions on each document found; 2) triangulation, by observing the documents created by different actors of the same event; and 3) hermeneutic interpretation, by recognizing the cultural, social and temporal context in which the documents were created and by selecting and citing a small part of the documents we read ([Kipping, Wadhvani, & Bucheli, 2014](#)).

The hermeneutic interpretative analysis was divided into interpretative analysis of historical narratives and reiterative analysis. The interpretative analysis of historical narratives allowed explaining and analyzing critically the studied event and individuals ([Carnegie & Napier, 1996](#)). The process of interpretive and reiterative analysis involved the continuous combination of interpretations based on the literature and reflections on the empirical data, so as to present a portrait of strategies and processes comprised in the Slave Emancipation Fund with a view to providing interpretations and explanations ([Carr, 1986](#)) that recognize the interrelationships within the program.

In order to present a creative synthesis between historical and organizational studies, [Maclean et al \(2016, 2017\)](#) propose five principles: 1) dual integrity, whose principles are historical veracity and conceptual rigor; 2) pluralistic understanding, which allows comprehension through alternatives and different perspectives; 3) representational truth, which is based on the congruence between evidence, logic and interpretation; 4) context sensitivity, which consists in the researcher's attention to historical specifics; and 5) theoretical fluency, which represents command of the conceptual domain. The present article is in line with the principles of dual integrity, representational truth and context sensitivity.

The study is also based on the analysis of secondary research conducted by researchers who preceded us. In the historical field on the Slave Emancipation Fund ([Dauwe, 2004](#); [Neves, 2014](#); [Santana, 2018](#)), the studies show the roles of the populations and the structure of a government program established in 1871. In the accounting field about the use of accounting inscriptions as government technology ([Ezzamel, 2009](#); [Neu, 2000a, 2000b](#); [Sanchez-Matamoros et al., 2005](#); [Sargiacomo, 2009](#); [Silva et al., 2019](#)), the studies portray

accounting inscriptions as mechanisms capable of putting into practice the goals outlined by the State.

The secondary sources were used to define the thematic area, corroborate evidence and provide a theoretical basis (Braun & Clarke, 2006). Exhibit 1 shows the studied aspects, main sources and number of documents.

Exhibit 1. The Study’s Criteria, Principles and Techniques

Studied Aspects	Main Sources	Number of Documents
Political, economic and social context	Secondary sources and regulation on the abolition of slavery.	(2) rare works; (12) books (1) legislation.
Theoretical framework	Scholarly articles published in indexed journals.	(24) scholarly articles.
Discussion	Secondary sources; regulation on the abolition of slavery; excerpts of newspapers from the period in archives.	(3) legislation; (15) scholarly articles; (2) newspaper stories.

The primary sources are used to investigate the social, political and economic context, and they focus on legislation about the Emancipation Fund found at the BBJ. The data regarding the Emancipation Fund’s composition were identified in reports from the Ministry of Finance, which were found at the CRL. In turn, information related to the distribution of Emancipation Fund quotas was identified in periodicals from the period found at the BNDigital.

Exhibit 2. Model A

For the bookkeeping of the book of *matrícula especial* of all slaves in the municipality of, in the province of(Article 1 of the Regulation)

NUMBER OF ORDER OF THE ROSTER	MASTERS		MATRÍCULA					SLAVES							OBSERVATIONS	ANNOTATION	
	NAME	RESIDENCE	N. OF ROSTER		DATE			NAME	SEX	COLOR	AGE	STATUS	MOTHER/FATHER	FITNESS FOR WORK			OCCUPATION
			In the general <i>matrícula</i> of the municipality	In the presented rosters	Day	Month	Year										

Source: Adapted from Law n. 2,040 (1872).

ACCOUNTING INSCRIPTIONS IN THE SLAVE EMANCIPATION FUND

The Free Womb Law provides for an accounting process with three different activities (i.e., recording, summarizing data and producing statements) and defines countable objects and units, as well as the actors responsible for implementing the Emancipation Fund.

The registration system created by the State affords visibility to two countable objects (i.e., the slave and his owner), whose data were inscribed in separate books, with the municipality (part of the territory’s administrative division) as the countable unit. The system also recognized that the slave could, after initial registration, move from one unit to another, which would entail a change in the original accounting inscription. The slave is the first countable object referred to in Decree no. 5,135 (Art. 1), whose registration included some of his attributes (i.e., name, sex, color, age, marital status, father and mother, fitness for work, occupation and relevant observations) and his respective owner (i.e., name and residence). This data set was entered in the book called *Modelo A* (Exhibit 2), which also included four other columns for the date of *matrícula* (i.e., initial registration), the registration numbers assigned to the slave and his owner, and relevant information on events occurring after the *matrícula* (e.g., manumission, change of municipality, change of owner, death).The owner appears here as a counterpart to the book’s focal countable object (i.e., the slave). The columns for the registration numbers, as well as the date of *matrícula*, worked as an audit trail (Sangster, 2016), which allowed the traceability of information on the countable objects and guaranteed accuracy in identifying homonyms.

The second accounting object referred to in Decree no. 5,135 was the owner (Art. 2), whose registration (in the book called *Modelo B*) included only his name, municipality of residence and signature. All other fields were meant for information about his slaves already registered in *Modelo A*, except for the inclusion of the slave’s place of birth (see Exhibit 3). The first column on the left in *Modelo B* was to be filled with the slave’s general registration number in the municipality, while the second column would be for the order number in the roster of the owner in question. The owner’s (or his proxy’s) signature in the book legitimizes the relationship between debtors and creditors, a fact that characterizes the single-entry accounting system (Yamey, 2005).

Exhibit 3. Modelo B

Roster n. 4 of the slaves belonging to F..., resident in the municipality of
(Article 2 of the Regulation)

		Name	Color	Age	Status	Place of birth	Mother/Father	Occupation	Observations

Presented for matrícula which was registered on the of 1872.

Amount paid

City (or village) of 1872.

The Manager-F.....

The Registrar-F.....

As a proxy for Mr.-F....

Source: Adapted from Law n. 2,040 (1872).

Decree no. 5,135 also provided for a set of extrinsic formalities regarding the books used for the registration of the *matrícula especial*. For example, these books had to be numbered, initialed and closed by the Provincial Revenue Inspector (Art. 8). The closing term was later written by the clerks in charge of the *matrícula* in the presence of the president of the City Council and the district attorney, who also signed it (Art. 15). Such formalities were also mandatory for the main accounting books (e.g., *Diário*) of merchants, as set forth in Art. 13 of the Commercial Code (Law no. 556 from June 25, 1850).

At the end of the registration period, i.e., September 30 each year, the public agents in charge had to summarize the collected data into the book called *Modelo E* (Exhibit 4). The internal arrangement of tables was the decreasing order of the number of slaves of each owner. This criterion can be justified by the premise that families had priority in the classification for freedom through the Emancipation Fund (Art. 27 of Decree no. 5,135 from November 13, 1872). The summary also included the number and page of the data in the registration books (*Modelo A* and *Modelo B*).

Exhibit 4. Model E

Name of Masters	NUMBER OF ROSTER OF SLAVES		MATRÍCULA	
	In the general matrícula	In the rosters of the masters	Book	Pages

Source: Adapted from Law n. 2,040 (1872).

After the data were summarized, the information should be submitted, during October, to the General Board of Statistics (Art. 20 of Decree n. 5,135), which was linked to the Ministry of Agriculture, Commerce and Public Works, in the imperial court, by means of the *Resumo Geral dos Escravos Matriculados no Município* [General Summary of Slaves with *Matrícula* in the Municipality] defined by Decree n. 5,135 (Exhibit 5).

Exhibit 5. Model G

General summary of the slaves with matrícula in the municipality of province of

(Article 20 of the Regulation)

From the of 1872 to the of the same year, slaves had their matrícula registered, with the following characteristics:

Sex	Male	
	Female	
	Sum	
Age	Up to 1 year	
	From 1 to 7 years	
	From 7 to 14 years	
	From 14 to 21 years	
	From 21 to 40 years	
	From 40 to 50 years	
	From 50 to 60 years	
	Older than 60 years	
	Sum	
Status	Single	
	Married	
	Widow	
	Sum	
Occupation	Agricultural	
	Artist	
	Paper boy	
	Sum	
Residence	Urban	
	Rural	
	Total	

Source: Law 2,040 (1872).

The central government kept information about the amounts collected for the Emancipation Fund by item (Table 1) and by province (Table 2).

Table 1. Collection for the Emancipation Fund by Item

	1871-72	1872-73	1873-74	Total
Slave tax	634,658\$000	615,554\$000	300,054\$000	1,550,266\$000
Transfer of property	66,410\$325	103,287\$176	150,837\$648	320,535\$149
Idem for grants	554\$082	2,350\$858	919\$450	3,824\$390
Fees of matrículas	215,928\$500	501,415\$500	37,771\$000	755,115\$000
Sale of printed material for it	697\$280	2,850\$135	670\$310	4,217\$725
Fines	1,076\$000	26,580\$000	18,250\$000	45,906\$000
Donations	1,261\$213	460\$592	525\$741	2,247\$546
Benefits from tax-exempt lotteries	129,600\$000	213,600\$000	214,500\$000	557,700\$000
Collection of past-due liability	0	3,344\$000	44\$000	3,388\$000
	1,050,185\$400	1,469,442\$261	723,572\$149	3,243,199\$810

Source: Ministry of Finance (1874).

Table 2. Collection for the Emancipation Fund by Province

	1871-72	1872-73	1873-74	Total
Municipality	447,417\$325	564,774\$176	544,835\$728	1,557,027\$229
Rio de Janeiro	93,166\$710	153,028\$907	35,874\$441	282,070\$058
Espírito Santo	7,822\$000	10,168\$500	2,497\$500	20,488\$000
Bahia	84,768\$240	122,895\$802	23,318\$000	230,982\$042
Sergipe	17,631\$840	15,483\$768	3,110\$970	36,226\$578
Alagoas	18,129\$920	21,830\$383	886\$890	40,847\$193
Pernambuco	60,972\$500	75,152\$200	31,192\$650	167,317\$350
Parahiba	8,060\$320	10,866\$500	700\$940	19,627\$760
Rio Grande do Norte	4,260\$250	6,330\$130	1,354\$240	11,944\$620
Ceará	14,741\$070	22,882\$990	6,118\$460	43,742\$520
Piauhy	9,446\$130	11,952\$080	348\$280	21,746\$490
Maranhão	48,745\$050	41,600\$760	13,296\$050	103,641\$860
Pará	25,954\$113	20,547\$940	13,662\$140	60,164\$193
Amazonas	1,263\$060	1,164\$220	108\$730	2,536\$010
São Paulo	40,766\$082	128,207\$245	6,849\$140	175,822\$467
Paraná	8,858\$240	11,543\$120	2,025\$650	22,427\$010
Santa Catharina	11,172\$880	13,226\$030	1,624\$000	26,022\$910
São Pedro	53,082\$980	75,285\$590	17,747\$840	146,116\$410
Minas	86,838\$190	152,892\$000	17,369\$500	257,099\$690
Goyaz	3,204\$000	6,408\$400	318\$000	9,930\$400
Mato Grosso	3,884\$500	3,201\$520	333\$000	7,419\$020
	1,050,185\$400	1,469,442\$261	723,572\$149	3,243,199\$810

Source: Ministry of Finance (1874).

Art. 25 of Decree n. 5,135 from November 13, 1872, established that “the Emancipation Fund should be annually distributed to the neutral municipality and the provinces of the Empire in the proportion of their respective slave populations”, as shown in Table 3.

Table 3. Emancipation Fund Quotas Distributed by the Provinces

Second distribution of the Emancipation Fund		
Province	Slaves	Quotas
Corte	43,409	142,782\$638
Rio de Janeiro	289,239	951,376\$620
Pernambuco	91,992	302,583\$808
Maranhão	63,164	207,761\$584
Amazonas	974	3,203\$720
Pará	30,623	100,726\$410
Rio Grande do Sul	75,973	294,775\$052
Sergipe	26,381	86,773\$452
Santa Catarina	12,889	42,197\$665
Rio Grande do Norte	10,128	33,819\$970
Piauí	21,216	69,784\$530
Espírito Santo	21,216	69,784\$530
Alagoas	30,597	99,983\$042
Paraná	10,088	33,181\$857
Mato Grosso	7,051	23,192\$434
São Paulo	108,950	555,717\$175
Bahia	116,108	381,907\$130
Minas Gerais	289,919	953,613\$303
Goyaz	6,963	22,902\$981
Parahyba	25,596	84,191\$398
Ceará	25,773	84,740\$701
Sum	1,368,097	4,500,000\$000

Source: Pinheiro (1880).

After the Emancipation Fund's quotas were distributed to the provinces, the provincial government, in a notice to the provincial revenue inspector, requested a summarized exhibit (Table 4) containing the number of slaves in each municipality, in order to distribute the quotas.

Table 4. Emancipation Fund Quotas Distributed by the 38 Municipalities in the State of Pará

Exhibit of demonstration of the emancipation fund quotas distributed by the 38 municipalities in the province of Pará, by ordinance of the presidency from the 9th of December, 1876		
Municipality	Slaves	Quotas
Capital	4,046	2,800\$504
Mojú	607	969\$000
Igarapé Miry	4,017	2,800\$000
Ourem	228	937\$000
Cametá	2,859	2,000\$000
Barão	141	911\$000
Breves	557	959\$000
Melgaço	70	861\$000
Portel	68	861\$000
Oueiras	48	811\$000
Currálinho	165	925\$000
Cachoeira	529	959\$000
Muaná	612	969\$000
Monsarás	175	911\$000
Soure	364	949\$000
Chaves	644	969\$000
Gurupá	351	949\$000
Macapá	542	959\$000
Mazagão	21	811\$000
Santarém	1156	1,811\$000
Monte Alegre	274	939\$000
Óbidos	1138	1,811\$000
Vila Franca	88	861\$000
Alemquer	313	949\$000
Faro	76	861\$000
Vigia	747	1,000\$000
Cintra	210	939\$000
Curuçá	379	949\$000
Bragança	640	979\$000
Vizeu	190	911\$000
Porto de Moz	111	911\$000
Itaituba	30	811\$000
São Sebastião da Boa Vista	174	911\$000
S. Miguel	344	949\$000
Mocajuba	30	811\$000
S. Caetano de Odivellas	30	811\$000
Souzel	30	811\$000
Acará	920	1,100\$000
Sum	22,924	41,435\$504

Source: Mello (1876).

That distribution was based on the analysis of reports on the *matrículas* and collected amounts, which were submitted to the central government by the clerks in charge of preparing them.

ANALYSIS OF FINDINGS

The data demonstrate that exhibits and tables can be used at a distance as they build relationships between elements considered as detached (Corvellec et al., 2018). In the case of the Emancipation Fund, accounting affords visibility between countable objects and the Brazilian government, making them cognizable through the creation of images (Tables 1 to 4).

Exhibits 1 to 4 institute visibility patterns that involve proximity patterns between owners and their slaves and with the social context of the period. The exhibits regarding slaves' *matrículas* tell owners about the expenses to be paid on the number of slaves they have, since legislation regarding the Emancipation Fund include fees on slaves' *matrículas*. In addition, by registering slaves in a sequence pre-established by legislation applying to the Emancipation Fund, the accounting inscriptions present the order of freedom of the slaves to their owners and, since that labor should be replaced, it also shows whether their businesses will be impacted in the short, medium or long term. From slaves' perspective, the exhibits show information about their change of status, i.e., the necessary time and amounts for them to achieve freedom.

As the government receives Exhibits 1 to 4, new visibility patterns are instituted involving proximity relations between the countable objects and the amounts in the Slave Emancipation Fund. The exhibits, along with the statistics of municipalities and civil parishes on the slave population, explain to the government the number of slaves of each owner and the correct number of slaves that should be registered in the exhibits to be made. The government is able to know about the future allocation of the Emancipation Fund's amounts.

Based on Tables 2 to 5, we can see that the events related to provincial tax collection were mobilized and accumulated in the imperial government, where they could be "known, aggregated, compared, compiled and calculated" (Miller, 1991, p. 736). This calculation center allowed distributing the Emancipation Fund quotas according to the number of slaves in each province. That is because the statistics on all slaves and the accumulation of information collected by means of Exhibits 1 to 4 gave the government control over the number of slaves in the Empire and allowed it to identify the necessary actions to control countable objects and maintain social order (Ezzamel, 2009; Sanchez-Matamoros et al., 2005).

The exhibits and tables, viewed as inscriptions (Latour & Woolgar, 2013), create relationships that allow the knowledge about previously invisible countable objects (Meyer, 1986; Power, 1992) to go further and be analyzed in parallel with the amounts collected for the Emancipation Fund. In the Emancipation Fund mechanism, we can see inscriptions' ability to operate at a distance and create new spatial power relations (Corvellec et al., 2018).

Based on information on the number of registered slaves and the amounts collected by each province in the Empire, the central government was able, for example, to compare the item referring to fines with the number of registrations made past the regular deadline and included in the book of *matrículas*. Thus, the central government was able to know, for example, if the amount collected in fines corresponded to the amount that should be collected as a result of late *matrículas*. The textual structure of the exhibits and tables allowed the relationship between money and social change from slave to wage labor to become a matter of information traceability (Sangster, 2016). Information traceability was used to create a clear and readable course for an economic and social change.

The models of exhibits and tables produced by the emancipation committees combine the economic rationality of management with the rationality of a sociocultural change so as to serve the State's interests (Silva et al., 2019) as a governmentality mechanism (Foucault, 1991) and translate policies connected to social change.

In line with Sargiacomo (2009), the results of this study show that legislation, particularly the Free Womb Law and Decree no. 5,135, required building an accountability network formed by judicial and civil servants to guarantee the flow of accounting inscriptions (Robson, 1992) from the provinces to the Ministry of Agriculture, Commerce and Public Works. This flow of accounting inscriptions allowed not only control of the collection of amounts for the constitution of the municipal quotas, but also the supervision of owners regarding the registration of their slaves' *matrículas*, as well as territorial control and the governability of slaves, thus establishing a selection for the manumission of those considered "worthy of freedom" and maintaining state control over the gradual transition from slavery to wage labor.

CONCLUSION

The act of translating government policies into practice can be performed in several ways. This study argued that accounting – broadly defined as a set of procedures, analyzes, reflections, calculations, tactics, records, reconciliation practices and reports

– was used by the Brazilian imperial government in an effort to incite actions that would facilitate the goal of forming groups of governable people and, thus, operationalize the abolition of slavery in a gradual manner, avoiding damage to society (Malheiros, 1866; Neves, 2014). The Brazilian economic and social context of the 19th century was undergoing changes, and the government sought to make the Brazilian citizen flexible, i.e., able to make choices.

This study's premise is that government policies aimed at Brazil's slave population in the 19th century were carried out through accounting and funding mechanisms that directly impacted the slave population and the Brazilian economic and social context (Silva et al., 2019). These government policies were also made possible through incentives from other agents and institutions that were able to perform actions capable of generating an impact on the slave population. For example, subtle activities such as reporting (Sargiacomo, 2009) on the number of slaves liberated through the Emancipation Fund helped the government in the process of controlling the gradual liberation of slaves.

It is worth stressing, by using the concept of governmentality, that this article contributes to the literature on the history of accounting centered on the use of accounting inscriptions for governmentality (Ezzamel, 2009; Neu, 2000a, 2000b; Sanchez-Matamoros et al., 2005; Sargiacomo, 2009; Silva et al., 2019). It also reinforces the role of accounting as a support tool for governing events and people, showing that the accumulation of information through accounting inscriptions (Robson, 1992; Ezzamel, 2009; Ezzamel et al., 2004) is able to contribute to the State's actions in fulfilling its goals. Moreover, this study also contributes to the field of history (Dauwe, 2004; Neves, 2014; Santana, 2018) which, in the case of the Slave Emancipation Fund, comprehends how state power was exercised over specific populations through accounting inscriptions. Finally, we expect to sensitize people about the power and use of organizational tools. We expect to encourage them to think critically about the contemporary developments and uses of business tools, such as accounting.

Given the importance and scarcity of research related to accounting and its expressions as mechanisms for supporting the slave system, as well as for the transition from slavery to wage labor, we expect this study's results will elicit further investigations focused on Brazil and based on a diversity of approaches (accounting, management, economics and history). Critical/interpretive researchers can also use the theoretical framework used in this article to analyze contemporary government programs that seek to direct society towards gradual changes

in acceptability, for example, programs aimed at marginalized groups, such as blacks and indigenous people.

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AUTHORS' CONTRIBUTIONS

The conceptualization and theoretical-methodological approach were coordinated by Adriana Rodrigues Silva. The theoretical review (bibliographic survey) was carried out by Adriana Rodrigues Silva, Angélica Vasconcelos and Thaís Alves Lira. Data collection was carried out by Adriana Rodrigues Silva, Angélica Vasconcelos and Thaís Alves Lira. Finally, the analysis of data, writing and final review were carried out by Adriana Rodrigues Silva and Angélica Vasconcelos.