

The role of government accounting and taxation in the institutionalization of slavery in Brazil

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ABSTRACT

We use a theoretical framework based on concepts of historical institutionalism, institutional logic and ideology to enhance understanding of how government accounting and taxation helped to institutionalize slavery in Brazil by interpreting enslaved people as an economic commodity. We conduct an interpretive critical analysis using archival sources from the period 1531 to 1888. The social practice of government accounting and taxation produced and conveyed meaning using symbolic forms that ranged from everyday statements to complex texts and images. These codified financial realities in a way that reified slavery and influenced the historical trajectory of slavery. Government accounting and taxation practices were self-reinforcing sequences. They encouraged a structural inertia that was not conducive to de-reification of the slave trade or of slavery. We reveal how government accounting and taxation institutionalized government administration of slavery by according it social authority, social reality and temporal endurance.

Keywords Accounting, Brazil, government, taxation, slavery, reification

1. Introduction

We analyse the history of slavery in Brazil from 1531 to 1888. Such a long analysis period yields instructive insights. Our objective is twofold: to reveal how the institution of slavery developed and was transformed through competing logics and ideology in a path dependent process; and to enhance understanding of how government accounting and taxation helped to institutionalize and reify slavery in Brazil. ‘Reify’ is taken to mean the subjugation and transformation of a person ‘into a commodity governed by “forces of the market”’ (Dallmayr, 1970; p. 127).

The discourse in Brazil associated with government accounting and taxation established understandings through classifications and representations that were embodied in accounting records, scripts and schemas (Ezzamel, Robson, & Stapleton, 2012). Such devices commodified enslaved people as forms of property and situated them in a market-based realm where they could be bought and sold with little constraint (May, 2006). Such commodification corresponded with State ideology and with the interests of slave owners and the ruling elite (most of whom proclaimed slaves to be a physical necessity).

In comparison to other slave-based societies in the Americas, slavery endured in Brazil for a longer period (from about 1531 to 1888) and involved more slaves. An estimated 4,009,400 African slaves disembarked in Brazil between 1531 and 1855 (Instituto Brasileiro de Geografia e Estatística, 2000). In the early decades of the nineteenth century, Great Britain applied strong pressure on Brazil to abolish the trade in slaves and slavery in all of its manifestations. This pressure had little practical effect. Between 1815 and 1888, de-reification was slowed by a structural inertia in government entities. This was facilitated by accounting and taxation rules that were embedded in Brazil’s institutional, legal and regulatory framework.

We explore the logic and meaning of accounting in government action (Carmona, Ezzamel, & Gutiérrez, 1998) and how social practices, such as government accounting and taxation, were implicated in the re-production of organizational and social life (Englund, Gerdin, & Burns, 2011). Focusing on the texts of slavery that were associated with civil laws and government accounting and taxation enables us to highlight the logics responsible for reproducing the institution of slavery. To facilitate our analysis, we use an innovative theoretical framework which combines historical institutionalism (Steinmo, 2008; Thelen & Steinmo, 1992; Thelen, 1999), institutional logics (Thornton,

2002; Thornton & Ocasio, 1999; 2008) and ideology (Thompson, 2013) to frame government accounting and taxation in the context of a slave-based society.

Historical institutionalism is useful in the under-explored temporal and geographic context of Brazil because it provides a way of explaining ‘the processes of gradual institutional evolution ... [and] the co-dependence of ideas, interests and institutions’ and emphasizes ‘the influence of institutional logics on social action’ (Schulze-Cleven & Weishaupt, 2015; p.71). Given the long analysis period here, historical institutionalism is an appropriate approach to adopt. By ‘historical institutionalism’ we mean a theoretical mind-set which considers institutional change as having been shaped over time by sequences of social, political and economic behaviours (Steinmo, 2008). Institutional logics analyse the relationships in social systems between individuals, institutions and organizations (Thornton & Ocasio, 2008). ‘Ideology’ is conceived as a symbolic substance that binds individuals to the social world and establishes relations of domination through the processes of legitimation, dissimulation, unification, fragmentation and reification (Thompson, 2013; Ferguson, Collins, Power, & Stevenson, 2009).

We draw on archival sources to analyse the role of government accounting and taxation in institutionalizing slavery.¹ Our thesis is that government accounting and taxation constructed meaning and conveyed it by text and images to serve power relations in a slave-based society. We reveal how repetitive texts and images of government accounting and taxation were *self-reinforcing sequences* (defined later) supporting slavery; and how cognitive schemas reified slavery and its institutional logics. We discuss the *reactive sequences* (defined later) to slavery (such as external pressures from England) that reduced the institutional logic of African slavery. By explaining how accounting measurements were carriers of meaning (e.g., of rules and power) which helped to reify and institutionalize slavery, we reveal how the discourse of government accounting was mixed with the institutional logics of slavery. Through repetition this helped to shape cognition and render temporal endurance to slavery.

This paper contributes to the literature on accounting and oppression by detailing the unique manner in which accounting and taxation were used to perpetuate the enslavement of human beings in Brazil over several centuries. Additionally, the

¹ We do not endorse such institutionalization. Rather, we focus on critically interpreting the historical artefacts at hand. Our personal view is that slavery, in all of its manifestations, is utterly repugnant and abhorrent. We urge readers to be mindful of the ill-treatment and human misery inflicted on enslaved persons and endured by them.

innovative theoretical framework adopted gives needed attention ‘to the social-historical context of reception ... [and] the meaning of messages as interpreted by recipients; and the discursive elaboration of messages’ (Ferguson, 2007; p. 928). Thus, this paper contributes not only to the accounting literature on slavery, but also to the broader accounting literature that emphasises the social and political nature of accounting.

After presenting a literature review and outlining the theoretical framework, we discuss the competing logics at a first critical juncture: the decision in 1755 to prefer African slaves to indigenous slaves. Thereafter, we explore the competing logics that determined a second critical juncture: the decision in 1850 to formally prohibit the slave trade in favour of pursuing European immigration. We then explain the self-reinforcing discourses of accounting that encouraged structural inertia, draw conclusions, and enter suggestions for further research.

2. Literature review

Most research on accounting for slave labour has focused on slavery in the USA or British West Indies. Studies of accounting and slavery in Brazil are scarce. Analyses of Brazilian documents relating to accounting and taxation practices have concluded that such practices were calculative recording and revenue raising mechanisms to facilitate the operation of Brazil’s slave-based society (Rodrigues, Craig, Schmidt, & Santos, 2015).

Previous research on accounting and slavery is of two broad types (Tyson, Fleischman, & Oldroyd., 2004). First, there are descriptions of specific accounting procedures associated with slave-related transactions. These portray accounting as a value-free calculative technology for monitoring performance and controlling costs (Razek, 1985; Cowton & O’Shaughnessy, 1991). Second, there are reviews and critiques (such as in the present paper) of accounting as a social mechanism for sustaining the economic and social degradation of slaves (Fleischman, Oldroyd, & Tyson, 2004; Fleischman & Tyson, 2004). Papers in this category include criticisms of historical examinations of slavery for concentrating on the technical side of accounting whilst largely ignoring the social role of accounting (Napier, 1989; Miller & Napier, 1993). Some research emphasises the fact that although neither accounting nor accountants constructed slavery, accounting practices reinforced racially-based social relationships (Fleischman & Tyson, 2004). No prior authors have focused explicitly on

the role of accounting in the institutionalization and deinstitutionalization of the slave trade and slavery, as we do here.

Consistent with Miller and Napier (1993), Hopwood and Miller (1994) and Miller (1994), we view accounting as a part of society in which it influences, and is influenced by, the institutional environment. We add to the literature that has studied discrimination against African-Americans and the interrelation between accounting and racism. Fleischman & Tyson (2000), for example, found that in the Hawaiian sugar industry, different ethnic groups received different wages for performing the same task. Accounting was found to reinforce the policies of managerial elites and, in the absence of individual productivity data, relied on ethnicity as primary measuring calculus. Funnell (1998) argued that accounting was a powerful means for disguising the treatment of Jews during the Holocaust. He concluded that accounting relied on a network of euphemisms and disguises that promoted the eradication of the Jewish people. Funnell drew attention to the use of accounting having deeper social penetration than the events reported. In the same vein, Lippman and Wilson (2007) studied the role of accountants and accounting information in perpetrating the injustices experienced by concentration camp victims during the Holocaust. They showed how accounting practices were implicated in the operation of slave labour and how accounting contributed to the genocide by disregarding the rights of Jews.

The present paper is consistent with this vein of research. It seeks to highlight the role of accounting in the institutionalization of slavery in Brazil and reveal the political and value-laden nature of accounting. We draw attention to how government accounting and taxation in Brazil constituted an institutionalized government administration of slavery by according slavery social authority, social reality, and temporal endurance. Indeed, accounting provided symbolic meaning (through texts and images) to establish and sustain relations of domination. Much of our focus is applied to exploring how the institution of slavery was facilitated by accounting record-keeping, measurement and valuation practices over time, in Brazil. The macro-institutional approach (Arnold, 2012) we use highlights how the economic institutions of government accounting and taxation helped to institutionalize slavery.

3. Theoretical framework

The blending of historical institutionalism, institutional logics and ideology enables exploration of how government accounting and taxation reified the institution of slavery in Brazil; and how it encouraged a structural inertia that was not conducive to de-reification of the slave trade or of slavery. We reveal how accounting and taxation practices helped ‘ideas or haphazard modes of action gradually become embedded in social contexts and accepted as standard ways of acting upon reality’ (Hasselbladh & Kallinikos, 2000; p. 704). We show how the creation, alteration and reproduction of the institution of slavery was influenced by historically embedded discourses of government accounting and taxation (Barley & Tolbert, 1997).

Our theoretical framework draws strongly on the idea that institutional logics are transformed through the deconstruction of an old logic and the construction of a new logic. Such transformation opens possibilities for a variety of changes in field-wide practices, as actors endeavour to construct a new, stable set of rules (Lounsbury, 2002).

Historical institutionalism has emerged as a leading approach to institutional analysis (Peters, Pierre, & King, 2005) because of its capacity to explain politics and policy through its central argument that policies persist unless there is a strong force exerted for change. Historical institutionalism conceives public policy making and political change as a discrete process that is characterized by extended time periods of considerable stability (referred to as ‘path dependency’). These periods of stability are interrupted by turbulent ‘formative moments’ (Peters *et al.*, 2005; p. 1276) or critical junctures in which public policy is assigned new objectives, new priorities are established, and new political and administrative coalitions evolve to sustain those new policies (Steinmo, Thelen, & Longstreth, 1992).

Path dependence is associated with two types of sequences in which events occur: *self-reinforcing* sequences and *reactive* sequences (Araujo & Harrison, 2002). Awareness of these two types of sequences helps in understanding the transformative processes that create new policy paths, together with the reproduction processes that reinforce existing policy paths. *Self-reinforcing* sequences are ‘characterized by the formation and long-term reproduction of a given institutional pattern’ (Mahoney, 2000; p. 508). They induce further movement in the same direction as policy. Thus, over time, reversing direction becomes difficult or impossible. Self-reinforcing sequences are characterized by positive feedback mechanisms (Araujo & Harrison, 2002; Mahoney, 2000). They help individual agents to co-ordinate with other agents who take similar action. Thus, an increased prevalence of identical action reinforces agents’ beliefs in the

action and encourages further prevalence. *Reactive* sequences are ‘a reaction to temporally antecedent events’ (Mahoney, 2000; p. 509). They are not characterized by positive feedback, but by powerful responses that shift the path of a system in a new policy direction.

Historical institutionalists emphasize the contribution of historical institutionalism to understanding the ‘relationship between political actors as objects and agents of history’ (Steinmo *et al.*, 1992; p. 2). In historical institutionalism, periods of institutional genesis (or critical junctures) are characterized by the adoption of a particular institutional arrangement from among two or more alternatives (Mahoney, 2000; Thelen, 1999). Historical institutionalists consider these junctures ‘critical’ because once a particular option is selected it becomes progressively more difficult to return to the initial point when multiple alternatives were still available.

However, historical institutionalism cannot stand alone as an approach to understanding change and continuity in politics and policy (Peters *et al.*, 2005). For example, it should not be invoked *solely* to explain the genesis of an institution, such as black African slavery in Brazil. It is important to acknowledge that without including some dynamic concept of agency and a greater role for political conflict, historical institutionalism cannot provide an adequate explanation for change (Peters *et al.*, 2005). A program that has become institutionalized can be difficult to change because people working with that program will tend to defend the ideas and logic sustaining it against counter claims.

We use the idea of institutional logics as a dynamic concept of agency – one that provides a greater role for political conflict. In doing so, we develop understanding of historical institutionalism by giving attention to political conflict and the dynamic relationship between institutions. Thus, explanations for the different responses of the Portuguese and Brazilian governments in respect of slavery need to consider the institutional logics at work. They need to go beyond the instrumentalism that regards individuals as making decisions solely for strategically self-serving purposes (Lounsbury, 2008). To assist in this regard, we study a long historical period to analyze how meaning is constructed and conveyed by symbolic forms, such as complex government accounting texts and images. We highlight how institutional logics are established to solve political conflict.

Ideology and institutional logics have a crucial influence on the selection of policy options. However, to effect political change they must be articulated and injected into

the political debate by agents who offer explanations or logics for policy change. Thus, black African slavery had logics that were ‘socially constructed, historical patterns of material practices, assumptions, values, beliefs and rules by which individuals produce and reproduce their material subsistence, organize time and space, and provide meaning to their social reality’ (Thornton & Ocasio, 1999; p. 804). While individual and organizational actors often seek power, status and economic advantage, the means and ends of their interests and agency are enabled and constrained by prevailing institutional logics (Sewell, 1992). This is known as embedded agency (Seo & Creed, 2002; Battilana, 2006; Greenwood & Suddaby, 2006).

Ideology involves the use of symbolic forms to sustain relations of power and aspects of social life. Ideology can be viewed as the interplay of meaning and power (Thompson, 2013). To understand ideology, we need to investigate the social contexts within which symbolic forms are employed and how the meaning mobilized by symbolic forms establishes relations of power. As with Thompson (2013), we reject the idea that ideology is a social cement that operates only by unification and reification. Rather, we regard ideology as operating through five processes: legitimation, dissimulation, unification, fragmentation, and reification (Ferguson *et al.*, 2009).

By combining the concepts of historical institutionalism, institutional logics and ideology, we show that the path transformation of Brazilian slavery was shaped by self-reinforcing and reactive sequences (Mahoney, 2000). These were responses to the diffusion of competing institutional logics by symbolic forms (texts and images) which circulated in the social world to bind individuals to the social order. Government accounting was a language which provided symbolic meaning to help establish and sustain relations of domination by slave owners, reify slavery, and shape the historical trajectory of slavery. Government accounting and taxation provided self-reinforcing sequences and rationales for action that encouraged agents to persist with slavery and develop it further.

We argue that government accounting is a specialised form of codified discourse which is reliant primarily on numerical representations (Llewellyn & Milne, 2007). Government accounting, as a language, articulates ideas by providing scripts and images that help to institutionalize meaning. Codification provided by accounting ‘fixes financial realities’ (Llewellyn & Milne, 2007; p. 806). Thus, government accounting discourses should not be treated in isolation, but together with the social-historical contexts of their production, transmission and reception (Ferguson, 2007).

Consistent with Thompson (1990), we believe that to understand the meaning of symbolic forms, or to interpret their significance, analysts must consider what these forms mean to actors who encounter them. The historically-specific and socially-structured contexts in which symbolic forms² are produced, transmitted and received should not be neglected. That is, we should not neglect the relations of power, the relevant institutions, available resources, and forms of authority (Ferguson, 2007). Such an approach will help understand how practical knowledge is inculcated gradually and reproduced continuously, in the mundane activities of everyday life (Thompson, 2013). It will also help in understanding how the accounting message is produced as ‘meaningful symbolic construction’ (Thompson, 1995; p. 305) to serve the interests of particular actors (slave owners) to the detriment of others (slaves).

4. Research method

We combine primary and secondary sources to help understand how the institution of slavery developed and transformed; and how government accounting and taxation was implicated in institutionalizing slavery. Table 1 describes the main sources of evidence used. Data were coded by the first author using a coding scheme developed during the reading of documents. A conceptual matrix based on the theoretical framework was prepared to summarize the main themes. Relationships between themes were established through re-reading data and matching those data with documentary information collected. The main themes and the main sources are presented in Table 1.

TABLE 1 ABOUT HERE

Primary sources are those produced by participants in, or contemporary observers of, the events under investigation. Secondary sources are the interpretations produced by other than contemporary participants in historical events. As Table 1 evidences, primary and secondary sources are used in combination. Many of the primary sources

² Thompson (1990; p. 59) uses the term ‘symbolic forms’ to refer to a ‘broad range of actions and utterances, images and texts, which are produced by subjects and recognised by them and others as meaningful constructs.’

(such as relevant legislation) are available online. All cited legislation related to slavery in the analysis period (all in the Portuguese language) was read by the first author.

We investigated the relationship between accounting and the social system in Brazil in order to critically evaluate the role of government accounting and taxation in facilitating slavery. Following the call by Dillard (1991), we use a critical perspective to try to understand how accounting helped to reify and perpetuate an oppressive social and economic system: that is, how material, ideological and institutional processes imposed a system which led to the exploitation of enslaved persons by slave owners and the State. By promoting this understanding, we aim to assist efforts to change these processes and practices and the profession (Laughlin, 1999).

5. Competing logics and the first critical juncture: Opting for African slavery

In the latter half of the sixteenth century, the Brazilian captaincies (later provinces) of Pernambuco, Bahia and Rio de Janeiro became the first slave-based sugar plantation societies in the Americas (Hawthorne, 2010). The near impossibility of acquiring free labour from Europe led to the belief by the Portuguese King and his advisors that there were no viable alternative sources of labour to produce sugar, other than slaves (Bergard, 2007). The labour-intensive nature of this industry provided a strong incentive to maintain slavery (Mattoso, 1986). Gradually, extensive use of slave labour extended from sugar plantations to cotton, rice and coffee plantations; and then to gold mines (Baranov, 2000; Klein, 1971). Legislation banning indigenous slavery was enacted as early as 1570. However, colonists refused to accept this legislation because there was a considerable undersupply³ of indigenous labour and the alternative source of labour (black African slaves) was expensive. Because of pressures to find additional labour, the Portuguese government issued regulations permitting the enslavement of indigenous Brazilians. Although these regulations were relaxed on 17 October 1653, they were so wide it was impossible for an indigenous person to *not* be considered a slave (Malheiro, 1866).

³ The undersupply of indigenous work resulted of: the decrease of indigenous population (as a consequence of diseases transmitted by contact with foreigners, see footnote 5); the need to develop sugar industry; and the refusal of indigenous people to leave their traditional lives of hunting and fishing. To avoid slavery, indigenous fled to the backlands (Malheiro, 1886).

The introduction of black African slaves to Brazil arose from an agreement between Jesuits and Portuguese colonists to solve the labour shortage. Father António Vieira, a Jesuit priest and confidant of the King, favoured African slaves over indigenous slaves because he believed that they had the soul of white people (Hawthorne, 2010). In 1682, this led to the Portuguese king, D. Pedro II, creating a monopolist company, Commercial Company of Maranhão, to transport 1,000 black African slaves per year to Brazil for 20 years (Moura, 2004). This decision did not appease the colonists because an indigenous slave was much cheaper than an imported slave (30,000 *réis* as opposed to 100,000 *réis*) (Moura, 2004). Thus, the interests of colonists contradicted those of the government and Jesuits. The ensuing tense situation led to the Beckman Rebellion⁴ in 1684 and the winding-up of the company in 1685.

Institutional logics were contradictory. Although all laws issued by the Portuguese Government forbade indigenous slavery, in 1744, the governor of Brazil (Branco) complained that a lack of slaves was causing great poverty. He ordered slave-taking raids on indigenous populations (Hawthorne, 2010). In 1755, ‘after the generalized failure of indigenous slavery to provide a stable work force’ (Bergard, 2007; p. 152), the Portuguese government adopted a policy of allowing only black African slaves to be used to develop Brazil economically. (The immediate background to this important policy decision is outlined in the following paragraphs). This decision was based on the idea that the economic development of Brazil and its desired level of population, would best be achieved by importing slaves from Africa.⁵ Thus, contradictions between the old and new logics provided multiple sources of rationality and encouraged agency (Thornton & Ocasio, 2008).

D. José I (who ascended the throne of Portugal in 1750) centralized the government of the Portuguese Empire in Lisbon under the Chief Ministership of the Marquis of Pombal. In his reform of Brazil’s financial administration, Pombal required the Governors of Brazil’s eleven captaincies to write official despatches to Lisbon about political, commercial, military and financial conditions. In one such despatch (dated 21

⁴ In 1684, Manoel Beckman, a trader and farmer in Maranhão in North East Brazil, and his brother Thomas, rebelled against Portuguese colonial authorities because of the company’s monopoly and the high price of slaves. Manoel Beckman was executed in November 1686.

⁵ The IBGE estimates Brazil’s population was about two million in the early sixteenth century (<http://brasil500anos.ibge.gov.br/territorio-brasileiro-e-povoamento/historia-indigena/os-numeros-da-populacao-indigena.html>). The population decreased quickly as a consequence of diseases transmitted by contact with foreigners, increasing the need to import African slaves (Fausto, 1996).

November 1751), Furtado, the Governor of Grão-Pará and Maranhão, highlighted the need to address the economic viability of his captaincy. He argued that agriculture and mining needed a more resilient and dependable workforce than was provided by indigenous slaves (Rodrigues, Ricardino, & Martins, 2009).

D. José I believed that large numbers of black African slaves would foster Brazil's economic development. He prohibited the on-selling of slaves beyond Brazil, introduced a consignment note to control the slave trade and imposed heavy penalties on convicted smugglers (Charter, 14 October 1751). Nonetheless, contraband trading in slaves continued.

Governor Furtado was concerned about the limited supply of slaves to work in agriculture. On 24 January 1754, he proposed a solution to '... repair the sad destruction to which [the two captaincies of Maranhão and Grão Pará] have been reduced' (Mendonça, 1982; p. 35). He requested that the King establish a General Company of Commerce to introduce 'such a quantity of blacks [African slaves] into this State that the owners of sugar mills and other farms would find a market ready for them, where they could buy them for an adequate price and thus recover the extreme ruin they are in' (Mendonça, 1982; p. 35).

To understand the ensuing policy change from an historical institutional perspective requires considering the actors, ideas, fragmentation and institutional logics that influenced the change. Furtado's despatch was the action of a new Governor with a different background, interpretive framework, social definitions and beliefs. He argued that black slavery would lead to a better Brazilian society (Dacin, Goodstein, & Scott, 2002). The problems Furtado perceived with the performance of indigenous slaves applied functional pressure (Oliver, 1992) for the de-institutionalization of indigenous slavery. Furtado's despatches prompted political pressures that encouraged the Portuguese government to question the legitimacy of indigenous slavery. Thus, one can observe 'the failings of existing norms and practices [indigenous slavery] and the legitimation of new norms and practices [African slavery] in terms of moral or pragmatic considerations' (Dacin *et al.*, 2002; p. 48).

5.1 Policy choice: Indigenous slavery or African slavery

In 1750, when the Portuguese government led by Pombal sought to develop Brazil, a policy choice was available between indigenous [native Brazilian] slaves or black African slaves. The selection of African slaves at the critical juncture in 1755 (Figure 1,

Time 2) arose from a series of incremental steps that led to path transformation (Djelic & Quack, 2007).

The principal source of change in institutional logic was that individuals and the State had learnt that indigenous slavery would not solve Brazil's population and development objectives; and that African slavery had proved highly beneficial in developing other parts of the Portuguese Empire (such as São Tomé and the Azores) (Bergard, 2007; p. 152).

FIGURE 1 ABOUT HERE

Usually, any specific program of institutionalization is difficult to change, since 'deeply entrenched clientele and bureaucratic interests' committed to such a program naturally defend it against counter-claims (Peters *et al.*, 2005; p. 1276). The passage from Time 1 to Time 2 (Figure 1) was determined by the prevalence of societal-level logics and the power of the State.

The Portuguese Government was influenced by Furtado's despatches and his exposition of the problems of pre-existing institutional practices. This helped to justify the diffusion of new practices and ideology. On 6 June 1755, the government rescinded laws allowing indigenous slavery. The rationale of D. José I was that the Church and previous kings had decided indigenous slaves should be free. The interests, identities, values and assumptions of individuals and organizations began to be embedded as the prevailing institutional logic.

After the new policy option was selected, it was reproduced stably in the future (Time 3+): that is, there was a path dependent process. Once this particular course of action was taken it 'create[d] ongoing incentives and opportunities [to] further, or further undermine, the efficacy of state institutions over time' (Kurtz, 2009; p. 481). As discussed below, black African slavery became difficult to abolish due to the influence of several reinforcing sequences of symbolic meaning (including those provided by government accounting and taxation).

5.2 Self-reinforcing sequences: Civil law and the institutionalization of African slave labour

On the same day D. José I rescinded laws allowing indigenous slavery, he established the General Company of Grão Pará and Maranhão. This was prompted by a

petition of residents of Grão Para and Maranhão, who ‘...knowing the problem related to the lack of black [African] slaves in the region asked to create a company’ (para 30, CGPM Statutes) (Rodrigues *et al.*, 2009). In 1759, D. José I formed a similar company, General Company of Pernambuco and Paraíba (Carreira, 1983). These two chartered companies were given monopoly rights to import African slaves for twenty years. The companies were intended to provide Brazil with a more pliant, qualified workforce. They were empowered to consult the monarch.⁶ Consultation was a self-reinforcing mechanism to entrench the public-private nature of the partnership between each company and the State (Rodrigues & Sangster, 2012).

Between 1750 and 1787, the two companies transported an average of 1124 slaves per annum to Grão Pará and Maranhão (Hawthorne, 2010). However, between 1788 (when their monopoly rights expired) and 1800, the average annual number of African slaves transported increased considerably to 1531 per annum (Hawthorne, 2010). Such an increase is consistent with argument that transmission of highly institutionalized acts is sufficient for those same acts to be maintained (Zucker, 1977). The prevailing institutional logic prompted several government measures to prevent imported African slaves leaving Brazil. For example, a Charter of 19 September 1761 prohibited the transport of African slaves to Lisbon.

In 1808, the invasion of Portugal by Napoleonic troops caused the Prince Regent (Prince João)⁷ and the Portuguese Royal Court to re-locate from Lisbon to Rio de Janeiro, from where the Portuguese Empire was governed. This led to several changes in the government of Brazil and in the provision of public services (principally by the Royal Treasury) (Rodrigues & Sangster, 2013).

On 24 November 1813, Prince João signed a charter regulating the operation of ships carrying slaves from Africa to Brazil. Consistent with the need to legitimate the ideology of black slavery, this charter stated that African slaves were necessary to develop the vast expanse of Brazil to ‘open communication by land and by river between the capital and the different captaincies; increase agriculture, hemp plantations, spices and other foodstuffs...; establish factories ...; [and] extract mineral and vegetable

⁶ One such consultation lobbied (successfully) that slaves should be sold on credit rather than cash because ‘if it was a cash sale, only a few slaves would be sold, and consequently there would be a reduced workforce for agriculture which would damage the State [of Grão Pará and Maranhão]’ (Charter, 9 June 1761; p. 800).

⁷ He assumed the title of Regent in 1799 and became D. João VI of Portugal in 1816.

products...’ (p. 49). Nonetheless, Prince João was mindful of international (mainly British) diplomatic pressures to abolish the slave trade. He expressed concern about the ‘abominable slave trade’ which ‘his feelings of humanity and charity could not tolerate’ (p. 50) and about the harsh treatment of African slaves during their transportation. That is, ideology was operated by dissimulation through ‘euphemization’ to describe social relations in a way that elicited positive connotations (Ferguson *et. al.*, 2009).

These concerns should be understood in the context of external pressures by Great Britain to abolish the slave trade, which it did in 1807. Great Britain acted using moral arguments (‘the slave trade was evil’), but it was motivated strongly too by a keenness to protect its economic interests (by maintaining the cost competitiveness of British goods) (Bethell, 1965).

In 1813, British warships captured several Portuguese slave-trading ships. This led to an increase in slave prices. On 21 January 1815, at the Congress of Vienna, Portugal agreed to ban slave trading in the northern hemisphere in return for indemnities of £300,000 from Great Britain for losses incurred by Portuguese citizens (Charter, 8 June 1815). Thus, the maintenance of the slave trade began to be questioned strongly. Portugal reiterated its determination to abolish the slave trade gradually in the southern hemisphere too — on the grounds that slavery was repugnant to humanity and universal morality (Bethell, 1989). Although there was an opportunity to abandon slavery, that was insufficient to guarantee institutional transformation because policy makers were influenced by the ideology of slavery and by domestic political calculations and institutional positions (Cortell & Peterson, 1999).

5.3 Self-reinforcing sequences: Accounting and taxation as reification mechanisms of African slavery

The first charter levying taxes on slaves transported from Africa to Brazil (dated 10 December 1647) required that taxes be paid only in the places of embarkation. Such taxes were deemed necessary by the Portuguese colonial powers to meet the public expenses of operating the Portuguese colonies in Angola, Guinea, and São Tome. It was considered fair that taxes on slaves should benefit the part of the Empire from where slaves were taken (Regulation 21 April 1649; Royal Letter, 9 August 1651). Ships carrying slaves from the Mine Coast (the present day countries of Ghana, Togo, Benin and Nigeria, and not part of the Portuguese Empire) paid taxes in São Tome. However, a Royal Letter of 1711 directed that the duties on slaves would henceforth be paid in

Salvador, Bahia (a major Brazilian port and the capital of Brazil at the time). This avoided ships having to go to São Tome to pay tax and be delayed as a consequence. Instead, the duties were remitted from Brazil to São Tome in a compensation process. Later, this arrangement was extended to Rio de Janeiro and Pernambuco (Royal Letter, 23 April 1716). Buyers and sellers began to see slaves as a taxable commodity, like any other good. Thus, government accounting and taxation helped to reify black African slaves as a commodity and to tax them commensurately.

In 1714, a tax of 4500 *réis* was introduced on each slave transported internally from Pernambuco, Bahia and Rio de Janeiro to Minas Gerais (Fernandes, 2005). Thereby, government accounting and taxation procedures reinforced a policy of discouraging slaves from moving internally, from employment in agriculture to employment in mines. In November 1714, a Royal Letter considered the tax per slave was excessive and ordered a reduction. Henceforth, black African slaves were taxed more moderately. On 7 June 1724, King João V advised the Treasury of Bahia that a tax of 240 *réis* on slaves arriving in Minas Gerais was illegal and would increase the price of slaves. The King was committed to keeping the tax on slaves low. Thus, government accounting and taxation changed in accord with the government's programmatic ideas and discourse about the need to develop the economy of Brazil. Policy elites in a slave-based society (slave owners) generated ideas which were communicated by political elites to the public. This provided symbolic meaning in the service of power. Government accounting and taxation dignified policy, legitimated it, and helped shape cognition by emphasising the State's public commitment to develop agriculture and sugar industries in preference to the mining industry.

Effective transmission of institutional meaning involved forging powerful and unforgettable impressions on the consciousness of individuals. Such transmission of meaning by text and images was based on social recognition that the institution (slavery) provided a permanent solution to a permanent collective problem (insufficient labour force). Potential institutional actors were acquainted systematically with these meanings, necessitating an 'educational' process. Depending on the relevance of a type of knowledge and its complexity and importance to a particular collective, that knowledge needed reaffirmation. This was done through the progressive introduction of new taxes on slavery, making taxation of slavery something regarded to be 'natural'.

The right to collect taxes was secured by a fee (usually determined at auction), payable to the Royal Treasury. Although the Crown had its own bureaucratic collection

apparatus (clerks, treasurers and customs officers) it believed more tax revenue would be collected by private contractors than by bureaucrats (Madeira, 1993). These tax collection contracts with private individuals were interpretative schemes that helped legitimate slavery and communicate slavery.⁸

The codification of accounting rules and requirements was accompanied by an aura of precision and authority. This helped to embed and reify African slavery in Brazilian society. African slaves were regarded as ‘objects’ by receptors of accounting information: sellers, buyers and owners. They became more discernible as tradable objects because the commensurations of government accounting and taxation objectified and institutionalized slavery, depersonalized business relations, and created an interpretative framework that took slaves for granted as taxable commodities. That is, a transitory relation of domination was represented as if it was permanent, natural, and atemporal. Once codified rules of government accounting were adopted, slavery gained temporal endurance. The commensurations (measurements) on which government accounting and taxation relied, simplified information and decontextualized knowledge (Espeland & Sauder, 2007). They supported the State’s ideology by creating an illusion that commodification was a natural occurrence.

The act of imposing taxation controlled the movement of slaves into and within Brazil. Taxation endorsed the government’s view that slavery was the right thing to do. The social apprehension of slaves as commodities was regarded to be a manifestation of the King’s will and a fact of nature.

In 1761, double-entry booking was prescribed for Portugal’s four General Control Offices (Letter of Law, 22 December 1761). In Lisbon, account books recorded taxes on slaves and consolidated revenues from the colonies. Several books recorded aspects of the administration and control of slavery in Brazil:

- Book 9 recorded revenues from transporting slaves from Bahia to Minas Gerais and the fees of 3500 *réis* and 1000 *réis* for each imported slave landed in Bahia.
- Book 20 recorded revenues from slaves sent from Pernambuco to Minas Gerais and the fees of 3500 *réis* and 1000 *réis* for each slave landed in Pernambuco.

⁸ The Portuguese colonial tax system engaged large merchants to collect taxes and rents owed to the Crown. For example, on 5 December 1751, Patrício Oliveira offered 505000 *réis* per year, commencing in January 1753, for three years, for the right to collect a fee of 800 *réis* for each slave landed at Pernambuco and Paraíba (Collecção da Legislação Portuguesa, Legislação de 1750 a 1762).

- Book 4 recorded tax revenues paid on slaves sent from Rio de Janeiro to Minas and the 800 *réis* fee for each slave landed in Rio de Janeiro.

These account books were ‘cognitive devices that sort, order, and name’ (Carruthers & Espeland, 1991; p. 55). Government accounting rules were scripts, guidelines, templates, protocols or laws that provided meaning and established power. They helped to create belief that human life could be monetised objectively and taxed as a commodity. Thereby, government accounting rules reified the institution of slavery.

In the 1760s, to centralize the collection of public money in Brazil, Collection Houses were created to receive taxes and Crown rents in each Captainty. The prescribed single-entry bookkeeping system used a Book of Revenues and Expenses (Gomes, Carnegie, & Rodrigues, 2008). The accounting and taxation rules embodied in the recommended bookkeeping were interpretative schemes that communicated and legitimated slave trading.

African slavery was reproduced stably over time. (reification through ‘eternalization’). Thus, government accounting and taxation practices were implicated in reproducing social life, sanctioning particular interactions, clarifying social expectations and increasing the ‘financial visibility of people, events, and processes’ (Englund & Gerdin, 2014; p. 169). They became recurrent. This helped to sustain the rectitude of importing slaves as commodities, and slave owners’ right to hold slaves.

Tax collection practices changed little until the Portuguese Royal Court moved to Rio de Janeiro in 1808 (for an account of the re-location of the Royal Court, see Araújo, Rodrigues, & Craig, 2017). Although the contract system was inefficient, it provided an important ‘exchange currency’ (including of political patronage) for Brazilian politicians. This made its extinction difficult.

In 1808, Prince João established a Royal Treasury in Rio de Janeiro to centralize (and better control) collection of public monies (Charter, 28 June). The cost of establishing the Portuguese court in Rio de Janeiro prompted a new transaction tax (*siza*) to fund the large public expenditures involved (Charter, 3 June 1809). This prompted to major changes in the fiscal system (Costa, 2005).

The opening of Brazil’s ports to friendly nations in 1808 (Royal Letter, 28 January 1808) was intended to encourage direct trade with Brazil and end requirements for all imported or exported products to pass through customs in Portugal (Rodrigues & Sangster, 2013). A 24% tax, payable at all customs offices in Brazil, was imposed on imports and exports. Previously, such taxes were paid to customs offices in Portugal. As

well, sales of a wide variety of properties were subject to a 10% tax. A concessional (half) tax rate of 5% (*meia siza*) was applied to the selling price of slaves resident in Brazil (and thereby, acculturated to the Brazilian way of life). Thus, government accounting and taxation worked as an interpretative schema by considering slaves to be private property. Slaves were expected to be used in agriculture and mines to develop Brazil. Acculturated slaves could be bought and sold as domestic servants. The reduced tax rate was an incentive to use more acculturated slaves.

Figure 2 shows an accounting document involved in the cognition and reification process: a receipt for the sale of a Creole slave (Ignacio) by Rivadavia Pereira de Alencar, issued in Rio de Janeiro on 7 August 1851. The receipt indicates that the seller sold the slave for 250000 *réis* and that the purchaser was obliged to pay the corresponding *meia siza* tax.

FIGURE 2 ABOUT HERE

Figure 2 includes an image of a recurrent pattern of commercial activity from which meaningful structures emerge for the receptors of the document. The image at the top can be conceived as part of the meaning process or ‘mental emulation’ (Grush, 2004). It illustrates ‘perceptual symbols ... [and]... simulators that combine with other processes to create conceptual meaning’ (Gärdenfors, 2007). Figure 2 emphasises the obligation of the purchaser, Antonio Alencar France, to pay the *meia siza* tax to the Crown. Any transaction on which payment of the *siza* tax was avoided, or which reported a value lower than the true price of goods traded, was considered null and void. In cases of non-compliance concerning transactions involving slaves, a monetary fine equal to the market value of the slave was payable – half to the informant and the other half to the Royal Crown (Berute, 2006; Rodrigues *et al.*, 2015). Accounting devices helped to support slavery-related transactions. They reified the idea that black people were saleable commodities. Text devices and image schemas (such as in Figure 2) were carriers of meaning and signification. They reinforced slavery. The algebraic concepts and symbols used in the accounting and taxation of slaves had an object-like quality too (Sfard & Linchevski, 1994).

The *meia siza* tax legitimated taxation of slavery as a way of financing the State. Although the tax rate was 50% lower, the overall objective was to generate revenues to cover significant public expenditures. Thereby, government accounting and taxation

made the institution of slavery durable and difficult to alter. There was unification through alignment of the interests of the society with the interests of the State to embrace a collective identity. Government accounting and taxation were standardized. Symbolic forms were adapted to a standard framework which was promoted as the shared and acceptable basis of symbolic exchange (Thompson, 2013). The structural environment regarded African slaves as commodities and properties, and as legitimate instruments of fiscal policy. Slaves were important not only for the slave-based society and slave owners, but also for the State (legitimation through universalization). For example, in 1814, Decision 26 (5 September) imposed a tax of 4800 *réis* on each African slave who was disembarked in ports in southern Brazil. The intent was to finance the cost of the Royal police and public lighting in Rio de Janeiro. The social structures of slavery and taxation were aligned and mutually reinforcing.

6. Competing logics and the second critical juncture: Opting for European immigration

The second critical juncture was the decision in 1850 to adopt a policy of European immigration to develop Brazil (Figure 3). This decision was influenced strongly by the external pressures Great Britain applied, from at least 1815, for Brazil to abolish the slave trade. Below we discuss how civil law was a *reactive sequence* to the slave trade and how accounting and taxation was a *self-reinforcing sequence* to the slave trade.

FIGURE 3 ABOUT HERE

6.1 Civil law as a reactive sequence to the slave trade

In 1815, the Prince Regent declared his determination to co-operate with Britain ‘in the cause of humanity and justice by adopting the most efficacious means for bringing about the gradual abolition of the slave trade’ (Charter, 15 June 28). He forbade Portuguese subjects from purchasing slaves ‘on any part of the Coast of Africa to the North of the Equator’ (p. 29). In 1816, D. João VI permitted Portuguese subjects to engage in the slave trade in African ports in the southern hemisphere where the Portuguese Crown had rights (Decision 11: 17 April). Thus, although the slave trade was illegal in the northern hemisphere, it remained legal in the southern hemisphere, and could continue to supply Brazil’s labour needs. Nonetheless, Portugal agreed with Great Britain to legislate to prohibit the slave trade and abolish it in the longer term.

Thus, competing institutional logics appeared. These supported the slave trade *and* advocated its abolition. Nonetheless, after 1816, the slave trade grew (see Table 2).

TABLE 2 ABOUT HERE

On 8 November 1817, D. João VI pronounced that he and King George III of England wanted to prohibit the illicit trade in slaves; and on 26 January 1818, fines were established for illicit slave trading. Ideology began operating through fragmentation. There was a division and separation of groups. The dominant groups (State and slave owners) were challenged. Slavery was projected as evil, harmful or threatening. On 9 October 1819, D. João VI established a Mixed Commission (of Portuguese and British) to judge whether the slave trade complied with the various treaty obligations between Portugal and Great Britain.

When the Portuguese court returned to Lisbon in 1821, Prince Pedro remained in Brazil, with wide powers to govern. The Metropolis of the Portuguese Empire reverted to Lisbon. Brazil was now a colony again. The Portuguese transferred the government institutions they had established in Rio de Janeiro after 1808 back to Lisbon (Bethell, 1989). On 1 August 1822, Prince Pedro accused the government in Lisbon of ‘threatening slavery’ and freeing slaves ‘to arm themselves against their owners.’⁹ He knew such rhetoric would appeal to Brazilians because they recognized the importance of slavery. Many Brazilians agitated for independence. Prince Pedro proclaimed Brazil’s independence on 7 September 1822.¹⁰ He assumed the title of D. Pedro I of Brazil.

In the early years of independence, the institutionalization of slavery permeated all levels of Brazilian society. In 1824, Decision 130 commanded that slaves be rented to fortify the capital (p. 92); and Decision 147 commanded that slaves be rented to crew warships (p. 102). Similar decisions ensured the durability of slavery by keeping slaves in Brazilian territory.¹¹

⁹ http://www.camara.gov.br/Internet/InfDoc/conteudo/colecoes/Legislacao/Legimp-F_3.pdf; p. 125.

¹⁰ However, provinces in the north, especially Bahia, resisted independence, unsuccessfully. In 1823, D. Pedro I freed slaves who had fought for Brazil against the Portuguese in Bahia (Decision 113; 13 July).

¹¹ For example, slaves were prohibited from leaving home without an identification card provided by their masters (Decree, 20 March 1829).

D. Pedro I's reign (1822-1831) was weakened by the Cisplatina war,¹² political fall-out over his centralization of power, and his concessions to secure independence (Bethell, 1989). In 1827, he acceded to British demands to end the slave trade to Brazil before March 1830, pay £2 million compensation to Portugal, and continue a concessional 15 per cent maximum tariff on British imports to Brazil (Bethell, 1989). These concessions were viewed suspiciously. Many Brazilians thought their King was more interested in pursuing the throne of Portugal than defending Brazilian interests.

On 3 May 1830, in his opening speech to the Brazilian General Assembly, D. Pedro I introduced a new institutional logic: that Brazil should discontinue the slave trade and facilitate the entry of European immigrants by making land available to them.

... the Government is determined to employ all measures that claim good faith and humanity to prevent [the slave trade's] continuation under any guise or form. I think that it is important to facilitate the entry into the country of manual laborers. Laws which authorize the distribution of waste lands, and which make adjustments with the settlers would be of obvious utility and advantage for our industry (p. 4).

This new logic of population growth and economic development was 'orchestrated by restive economic and social agents combine[d] with shifting external structures' (Kirkpatrick, 2007; p. 331).

Opposition to treaty obligations with Great Britain fomented the political crisis that preceded D. Pedro I's abdication in April 1831 (Bethell, 1989). The high level of institutionalization and reification of slavery meant that acts (such as entering treaties with Great Britain) were resistant to attempts to change them (even by a powerful Emperor). The reification of slavery as a natural occurrence led to a lock-in (David, 1985). Increasingly, slavery became systemic and beyond the control of individual actors. They were entrapped in the system's dynamics (Sydow, Schreyögg, & Koch, 2009).

In April 1831, D. Pedro I's five year old son, Pedro de Alcântara, was proclaimed Emperor D. Pedro II of Brazil. Because of his tender age, regents ruled Brazil until 1840. In the Regency period, Vasconcelos, Minister of Finance, was a strong critic of the treaties with Great Britain. He espoused a different institutional logic. He blamed

¹² This was an armed conflict in the 1820s between the United Provinces of the Río de la Plata and the Empire of Brazil over an area roughly encompassing present-day Uruguay. .

the 1827 Treaty (prohibiting the slave trade) for being a major cause of Brazil's problems (Costa, 2005).

The African slave trade in both hemispheres was declared illegal on 7 November 1831 (by what we refer to as the '1831 Law'). Slave traders were encouraged to abandon their activities. During 1831, Decisions 10, 115 and 118 recommended stricter monitoring of the treaty abolishing the slave trade, condemned contraband trading in slaves, and dispatched navy ships to guard Brazil's coast to prevent the slave trade. These initiatives were ineffective because the 1831 Law was considered essentially 'a law for the English to see.'¹³ Trafficking in slaves increased. Between 1836 and 1840, 240,600 slaves disembarked in Brazil (see Table 2). This lends credence to the view that compliance or non-compliance with treaties is driven by forces within the State — the populace, the ruling elite, or other influential parties (Carmona, Donoso, & Walker, 2010). The demands of powerful domestic pressure groups had proven more compelling than the requirements of Great Britain. Despite the 1831 Law and increased British naval pressure between 1830 and 1850, the slave trade continued openly in major Brazilian ports, aided by corrupt public officials. Institutional change had not occurred. Indeed, it became easier for African slaves to be imported.

An active 'politics of slavery' lobby led by Vasconcelos encouraged the Brazilian government to eliminate some stringent provisions of the 1831 Law (Parron, 2005). Political rhetoric at the time portrayed Brazilians as victims of the Brazilian-British Mixed Commission (see earlier). Broader cultural beliefs and rules determined that such portrayal was unacceptable; and that answers and solutions should accord with prevailing logics. Ideology operated by the mode of differentiation. This emphasized strategies of difference and division between individuals and groups (differentiation) and the construction of an enemy (expurgation of the other, Britain) (Thompson, 2013).

The discourse against the 1831 Law sanctified the image of slave owners and accused Britain of interfering in national affairs. There was no compunction to highlight abuses of the 1831 Law or to strengthen it (Parron, 2005). Thus, the 1831 Law existed without affecting interaction orders. This decoupling lasted for about twenty years. Brazilian politicians were aware of the deep and fundamental impacts of slavery. Some hard-fought debates over slavery ensued. Nonetheless, slavery continued to be endorsed

¹³ This saying is still used by Brazilians and Portuguese to express the idea that a law is not being complied with.

as an efficient remedy for on-going labour scarcity. In 1850, Brazil was assessed as 'dependent entirely on Negro labour – the commodity [could not] be substituted' (Thomson, 1850; p. 68).

De-institutionalization of African slavery did not occur. The slave trade continued to be socially desired, despite some anti-slave protests. Burlemaqui (1837; p. iii), for example, stated that his objective was 'to show that the slave trade is hateful, refuting the fallacies used by its advocates.' Burlemaqui cited a Society for the National Defence of Freedman Rights manuscript (published in Rio de Janeiro) which explained that slave labour could be replaced by free work if waste lands were distributed to settlers or machines were introduced in agriculture and mines. The manuscript used accounting numbers to explain that free work was more profitable than slave work, especially after considering the cost of slaves, their risk, low productivity and that the introduction of African slaves had had a bad influence on Brazilian society.

The first decade of D. Pedro II's reign (1840-1850) was marked by stability and the westward expansion of Brazil. The coffee and rubber industries grew considerably. There was little resistance in society or in parliament to the trafficking of slaves. However, international pressures, especially from Great Britain (which wanted Brazil to pass an effective law banning the slave trade) were again important. In 1849 and 1850, the British navy intercepted slave-carrying ships in Brazilian waters, humiliating the Brazilian government and Emperor. In July 1850, Brazil acceded to Great Britain's demands in exchange for a promise to suspend naval action (Conrad, 1984).

In 1850, Law 581 sought to curb illegal trading in slaves and to promote European immigration as the best way to populate Brazil. This was something D. Pedro I had advocated twenty years before. Vessels found importing slaves could be sold, a reward given to informants, and illegally traded slaves returned to their homelands. The number of African slaves arriving in Brazil (about 380,000 in the previous decade) was reduced to 6,100 between 1851 and 1855 (see Table 21). The 1850 Law rendered slave trading difficult, expensive and increasingly unviable. Human and material resources (and not only rules) facilitated such action.

After abolishing the trade in imported slaves in 1850, competing logics for and against the total abolition of slavery developed strongly. Debates in newspapers and parliament sometimes invoked accounting numbers to argue that free work was, and

was not, more profitable than slave work.¹⁴ Abolition was considered risky because of fears that the high number of slaves in Brazil would allow them to dominate free people; and that the proprietary rights of slave owners might be ignored (Ottoni, 1871). Abolitionists argued that Brazil was a civilized Catholic country in which slavery should be regarded as inhumane, dangerous to the safety and welfare of Brazilian families, and less productive than free work (Furtado, 1883; Menezes, 1869).

After 1850 the abolitionist movement became stronger and more determined. Institutional actors were more focused on achieving solutions consistent with the new prevailing logic. In this period, civil laws were reactive sequences to slavery. For example, in 1864, a decree forbade slavery in all public entities and prohibited foreigners and convents from owning slaves. In 1871, the Free Birth Law freed all new born children of slaves and slaves of the State or Crown. Owners of slaves were required to care for their slaves' children until age 21, or surrender them to the State for monetary compensation.

In 1888, during the absence of D. Pedro II in Europe, Princess Isabel, as Regent, abolished slavery by promulgating the *Lei Aurea* [literally 'Golden Law']. The princess was aware that her action was highly risky. She believed that if the populace accepted abolition, she might become the Brazilian Empress (Chacon, 1989). Her action prompted a military *coup d'état* in 1889 and establishment of a republic.

6.2 Accounting and taxation as a self-reinforcing sequence to the slave trade

When Brazil declared independence in 1822, it faced a legacy of serious financial difficulties. The tax system had become more relaxed, tax collectors less diligent and the level of tax receipts lower. Although reliance on tax collection contractors continued, the Royal Treasury began to collect some taxes itself.¹⁵ In 1823, slaves arriving in Santos (province of São Paulo) from Mozambique were subject to a tax of 4800 réis per capita (established by Decree in 1809), together with per capita customs

¹⁴ For an article favouring slave work that demonstrated the losses to Brazil if slavery was abolished, see *Fundação Biblioteca Nacional, Periódicos* 2,085,03,15 (1884). For an article using accounting numbers to argue that free work was more profitable than slave work, see *Fundação da Biblioteca Nacional Periódicos*, 2-049,04,03 (1887).

¹⁵ For example, in 1823, Decision 104 stated that although Manoel Oliveira Lirio had been the contractor for *siza* and *meia siza* payments in the previous three years in parts of Rio de Janeiro, the Emperor commanded that such payments now be collected by the Royal Treasury.

duties of 1400 *réis*. Thus, reified practices and structures were reinforced through their everyday use.

Although British pressures to abolish the slave trade disturbed the path dependency of the institution of slavery, only a few norms of taxation were affected. Brazil's motives for resisting the abolition of slavery can be understood by the fact that, in the first half of 1823, 16% of national total revenues came from slave-related taxes and charges (Brasil, Ministério da Fazenda, 1823).

Accounting systems supporting slavery were usually very simple, based on single-entry accounting. This helped to convey meaning since this form of accounting could easily be understood by a broad cross-section of society (Ferguson, 2007). The accounting records used by the police in Rio de Janeiro, for example, evidence norms imposed by the State to provide interpretative schemes relating to slavery. They were unaffected by contradictory beliefs that introduced competing logics. On 25 August 1825, the government established an Accounting and Treasury Plan for the General Intendancy of Police in Rio de Janeiro (Decision 185). This required that a record of revenue and expenses be kept. There were two revenue books related to slaves: *Duties on Slaves* and *Bills of Correction*. This form of accounting constituted slavery as an objective economic reality (Carruthers & Espeland, 1991) that could be represented and measured accurately in taxes and punishments. Procedures for entering records in the book, *Duties on Slaves*, were codified (Decision 185, Article 8). Entries were required to 'state the duties, the number of slaves and the ports where they go.'

In 1834, major tax reforms separated the taxing powers of the national and provincial treasuries. The National Treasury assumed responsibility for collecting tariffs on imports and exports, and income from Rio de Janeiro. Responsibility for collecting the *meia-siza* tax on acculturated slaves was transferred to Provincial Treasuries (Costa, 2005), where it remained until the abolition of slavery in 1888 (Fernandes, 2005).

The 1831 Law and ensuing legislation abolishing the trade in slaves, deprived the State of significant tax revenue. For example, in 1832, the payment of duties on slaves arriving in Minas Gerais or southern ports was suspended (Decision 364). The ensuing decline in tax revenue prompted the introduction of a per capita tax of 2000 *réis* on slaves aged between 12 and 60 (Law 59, 1833). To facilitate replacement of the contracts system of tax collection with a more viable collection system, Brazil developed counting systems, records, censuses, registers, and maps showing the

domicile of taxpayers. This was a reaction to the loss of revenues on imported slaves and reflected the need for a more efficient way of collecting tax.

In 1833, to improve *meia-siza* collections, the Treasury required that slaves be registered (Resolution 191). Tax authorities argued that tax collectors were not obliged to detect illegal slave trading (Costa, 2005). This helped confer durability (Hasselbladh & Kallinikos, 2000) on the slave trade because tax authorities were unconcerned about whether they were taxing newly imported slaves or acculturated slaves. This evidences the capacity of government accounting and taxation processes to encourage high inertia and/or alignment with State ideology.

In 1841, Law 243 mandated the public registration of all slaves. Slave owners resisted this strongly. Slaves were registered in specific books that were arranged according to the numerical order of homes. Slave owners were required to report the ‘names, gender, color, age (known, or presumed), birthplace and job’ of their slaves (p. 22). In 1842, Decree 151 regulated the collection of the levy on slaves held in cities and villages and *meia-siza* payments on transactions involving acculturated slaves. Registration of slaves was again considered mandatory for effective tax collection. Although there was widespread misrepresentation of newly imported slaves as acculturated slaves, registration helped tax authorities to collect *meia-siza* tax on all traded slaves (whether acculturated or not) and permitted slave owners to use slaves as collateral assets to obtain credit (for an example, see Rodrigues *et al.*, 2015) (dissimulation).¹⁶ This notion of ‘slaves as collateral’ is consistent with a pervading image of ‘slaves as property’. Many slave owners maintained a list of slaves they owned ‘as if they were farm animals or real property’ (Fleischman *et al.*, 2004; p. 56). Topik (1991; p.255) reported that plantation owners regarded slaves as property to be used collateral for bank loans and that ‘as late as 1888, 61 per cent of [Banco do Brasil’s] mortgages were secured by slaves’ (see Rodrigues *et al.*, 2015).

At a time when the law provided reactive sequences to slavery, government accounting and taxation promoted structural inertia and self-reinforcing sequences. The benefits of reifying slavery were obvious to the State. The collection of taxes on slaves increased substantially after the 1841 Law (Costa, 2005).

¹⁶ In most provinces other than Rio Grande do Sul, registration was resisted. In Grão Pará, Maranhão, Bahia and Espírito Santo, the *meia-siza* was not collected, but was replaced by a tax on slaves who left the province.

In 1860, Decree 2699 changed the way *meia-siza* tax was collected in Rio de Janeiro. A payment of 40000 *réis* was required for each slave sold, exchanged, transferred, gifted, auctioned, or delivered for payment of debt. Thus, the amount of tax collected no longer depended on a slave's value. A deed was required if the value of the transaction exceeded 200000 *réis*. If the value was less, interested parties and two witnesses were required to sign the deed; and the buyer was given a month to pay the tax or the transaction would be invalidated. Thus, government accounting and taxation continued to sanction slavery, albeit in a more restricted fashion.

The *meia-siza* tax was charged continuously from 1809 to 1888. After 1850, in Rio Grande do Sul, other taxes on slavery were imposed to supplement the *meia-siza* tax to raise revenue to support immigration from Europe (Costa, 2005). In 1871, the annual tax on each slave, imposed by the Free Birth Law, was calculated on slaves registered by slave owners. Slaves not registered within one year were to be considered free. Taxes collected on the transfer of ownership of slaves (*meia-siza*) and fines for non-compliance were used to compensate slave owners. The number of slaves emancipated in each province depended on the compensation funds available. The distributions accorded with the proportion of slaves living in each province (Santos, 2009). A progressive increase from 1882 in the annual tax rate on each slave increased the compensation fund (Furtado, 1883).

In the decades following the Free Birth Law in 1871, government accounting and taxation processes provided symbolic meanings that were implicated in interpreting a changing reality in Brazil. They began to be involved in de-reifying slavery. Government accounting and taxation reflected the general mood of Brazilian society by becoming less effective in reinforcing the institution of slavery. Increasingly, government accounting and taxation texts provided symbolic meanings related to abolition by using taxation to raise revenue in support of immigration and emancipation.

7. Discussion

By combining historical institutionalism, institutional logics and ideology, we promote better understanding of the path transformation of Brazilian slavery. Archival sources reveal that the institution of slavery evolved through competing logics. These were constructed and conveyed by a variety of symbolic forms that ranged from everyday linguistic statements, to more complex texts and images.

Government accounting and taxation were a part of a dense network of ties that reinforced institutions and rendered social systems more stable and coherent (Clemens & Cook, 1999). Brazil became increasingly dependent on fiscal revenues generated by taxes on slaves and trading in slaves. This encouraged a structural inertia that impeded the de-reification and abolition of slavery, despite international pressures and changing institutional logics. Thus, at a time when civil laws were reactive sequences, government accounting and taxation were self-reinforcing sequences. Over a long period of time, government accounting and taxation provided symbolic meaning in the service of power. It helped the dominant ideology by providing symbolic meaning through portraying slavery as permanent, unchanging and ever-recurring (reification). Analysis of the particular discourses of government accounting and taxation helps in understanding the symbolic meaning used by actors to make sense of (and give meaning to) a context. Commonly, as here, interaction between agents and socially-produced structures occurred through recursive practices that were part of daily routines.

As a social practice, government accounting and taxation influenced society by providing meaning to events and processes of slavery (e.g., by taxing slaves as commodities). Accounting helped to reinforce slavery as something that was natural. Communication using accounting and taxation artefacts (e.g., the numbers in government accounts) was symbolically salient and engendered perceptions of accuracy and objectivity (Carruthers & Espeland, 1991). Such artefacts helped to comprehend slavery not as a human product, but as a fact of nature or manifestation of the King's wishes. So, accounting influenced slavery by reifying institutions and institutionalizing meaning. In return, it was influenced by the slave-based society. Accounting helped to effect change that accorded with the programmatic ideas of politicians by providing meanings that influenced the receptors of messages (Ferguson, 2007).

Because government accounting and taxation rules provided meanings in numerical terms to objectify reality, they were part of the State's rhetorical legitimation of slavery. They rendered parts of the extant social and organisational world calculable. Government accounting and taxation created order out of 'organized anarchy' (Carruthers, 1995; p. 321), objectified facets of organizational life, and constructed rationalized and transportable beliefs. These were important features of reification and institutionalization. Government accounting and tax rules helped to objectify values enacted by the State and the King, thereby making those values appear irrefutable (Bourguignon, 2005).

Slavery was aligned with a social order that protected slave owners. Governments were motivated strongly to develop and populate Brazil. In such a setting, commensurations, values and symbols provided by government accounting and taxation helped to highlight the benefits of slavery. Accounting-based commensurations led to the gradual reification of slavery in a ‘drawn out process of continual deepening and broadening of understanding until ... the concept as an object’ could be accepted (Krussell, 1995; pp. 342-343). Accounting and taxation were products of society and were implicated actively in constituting that society.

Institutional changes occurred in response to changes in the meanings and discourse of institutional actors. These changes and their associated ideas developed into institutional logics that were reified because of their ‘ideal character’ (Bourguignon, 2005; p. 361). Changes in rules did not signal an immediate change in practices. This is unsurprising because when institutions endure and ‘lock in’, change in political institutions can take several decades. It was only when heterogeneity was high and social networks were fragmented, that institutional change occurred (Clemens & Cook, 1999). At the first critical juncture, the fragmentation of domestic social networks was sufficient to make institutional change happen. At the second critical juncture, the low level of social fragmentation increased the relative importance of exogenous shock as a source of change (British pressure)

When a significant practice (such as slavery) becomes locked in, latent inefficiency becomes manifest. When confronted with change requirements, the social system in Brazil struggled to adopt new measures. It preferred to be confined to the existing path of action and historical solutions (Sydow *et al.*, 2009). This was the case in 1830 when D. Pedro I proposed a new path (European immigration) for Brazil’s development. At the time, the social system was confined to the existing path of slavery. Although rules changed, the social system was bound to the historical solution.

The historical analysis we have conducted of role of accounting in institutionalizing slavery in Brazil demonstrates the political and value-laden nature of accounting. Our analysis reveals how government accounting and taxation institutionalized government administration of slavery by according it social authority, social reality, and temporal endurance. Such an understanding offers insights into how accounting in contemporary societies can sustain new forms of moral atrocities (including modern forms of slavery, genocide, war, and the subjugation of peoples by dictators). Historical analysis also offers an opportunity to critically examine how accounting can be conversely used to

deinstitutionalize such dominant and subjugating logics and institutionalize empowering ones.

Further research could be directed beneficially to seek enhanced understanding of how institutional path dependence or path transformation is influenced by institutional logics and ideology; and how reification provided by government accounting and taxation can prompt resistance to a new institutional logic. Other settings could also be explored to develop fine-grained understandings of the capacity for the de-reification of institutions to be retarded by structural inertia arising from embedding government accounting and taxation in a nation's institutional, legal and regulatory framework.

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Table 1: Main Sources of Evidence

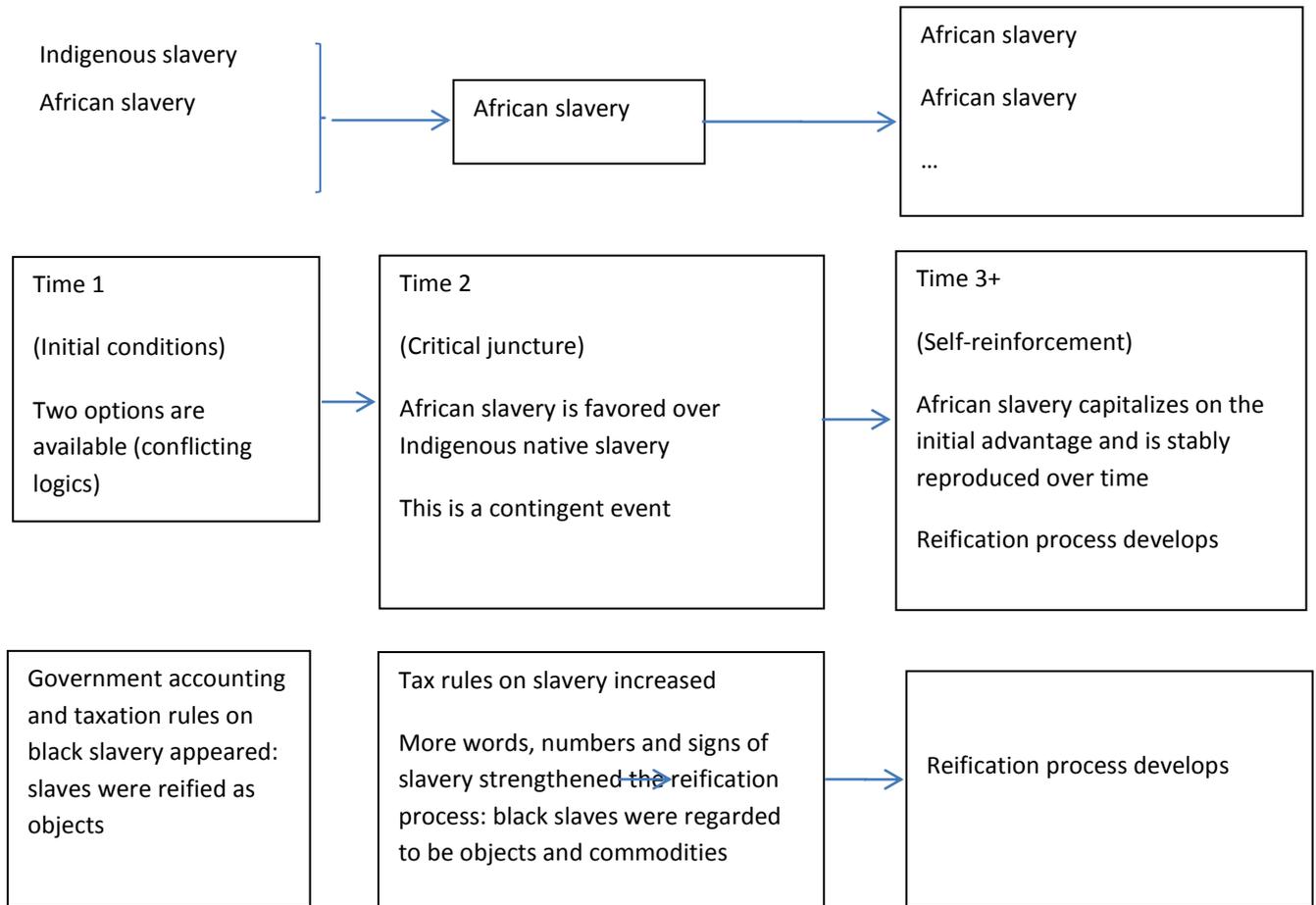
Aspects studied	Main sources
First critical juncture: Civil Law	Previous literature on Brazilian slavery Portuguese and Brazilian legislation on slavery (all legislation is online at <i>Collecção da Legislação Portuguesa</i> and Digital Library of the Chamber of Deputies)
Government accounting and taxation	Portuguese and Brazilian government accounting and taxation legislation (available in the online Digital Library of the Chamber of Deputies)
Second critical juncture: Civil Law	Brazilian legislation on slavery available online through the Digital Library of the Chamber of Deputies Old books on slavery accessed at the British Library, Brasiliana Library, Senate of Brazil Digital Library Old newspapers and commercial documents accessed at National Library Foundation of Brazil
Government accounting and taxation	Brazilian legislation on government accounting and taxation Government accounting and taxation documents available online at the Digital Library of the Chamber of Deputies.

Table 2: African Slaves Disembarked in Brazil, 1531 to 1855

1531-1575 until 1771-1780		1781-1785 until 1851-1855	
Period	Number	Period	Number
1531-1575	10000	1781-1785	63100
1576-1600	40000	1786-1790	97800
1601-1625	100000	1791-1795	125000
1626-1650	100000	1796-1800	108700
1651-1670	185000	1801-1805	117900
1676-1700	175000	1806-1810	123500
1701-1710	153700	1811-1815	139400
1711-1720	139000	1816-1820	188300
1721-1730	146300	1821-1825	181200
1731-1740	166100	1826-1830	250200
1741-1750	185100	1831-1835	93700
1751-1760	169400	1836-1840	240600
1761-1770	164600	1841-1845	120900
1771-1780	161300	1846-1850	157500
Total	1895500	1851-1855	6100
		Total	2113900

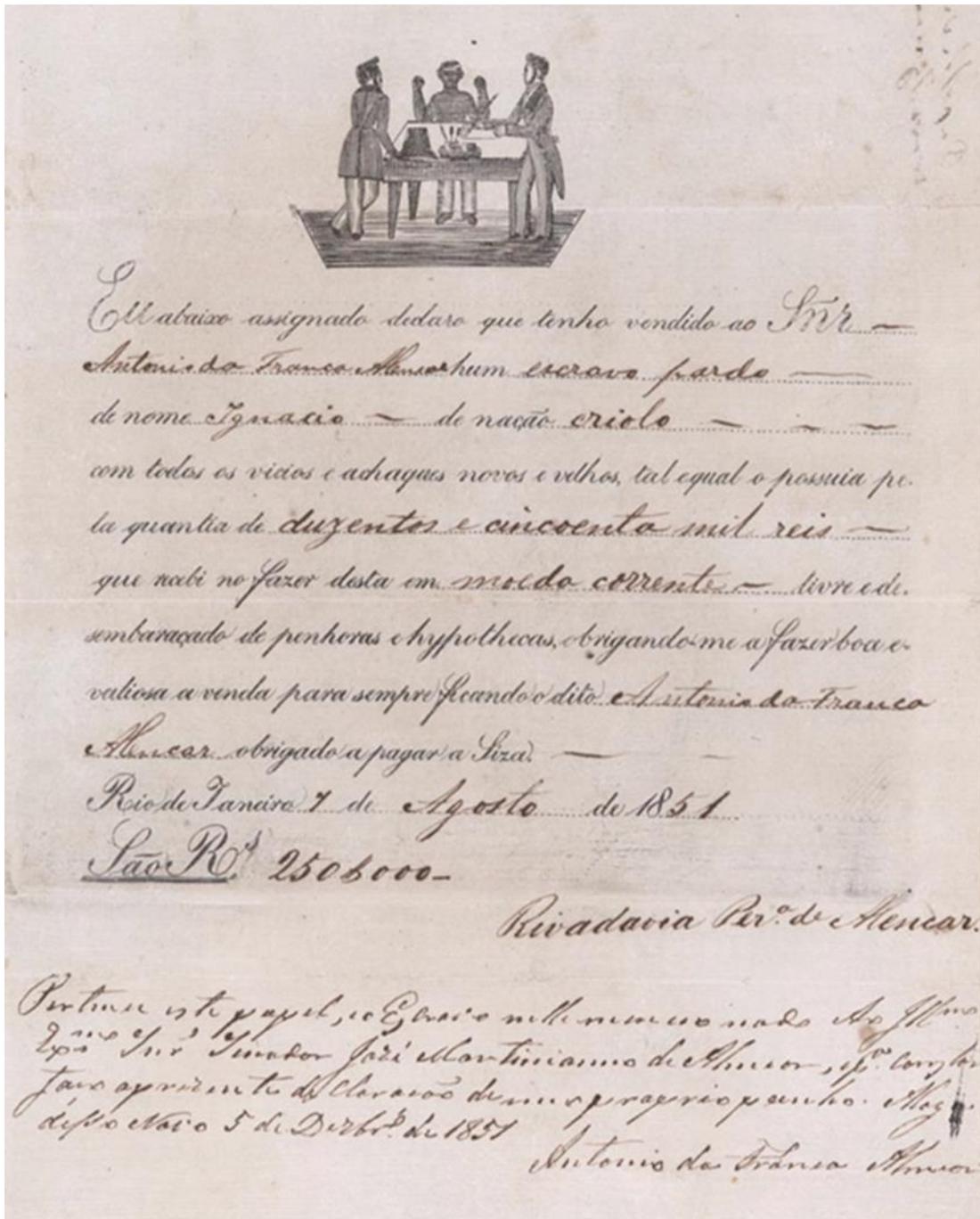
Source: IBGE (2000)

Figure 1: First Critical Juncture: African Slavery



Source: Adapted from Mahoney (2000, p. 514).

Figure 2: Slave Sales Receipt Emphasising Buyer's Liability to Pay *Meia Siza* Tax



Source: Fundação Biblioteca Nacional

http://consorcio.bn.br/MidiView/MidiView.asp?url=/slave_trade/manuscritos/mss11_19_31.jpg, accessed 9 April 2012.

Translation: I, the undersigned, declare that, having sold to Mr. António Franco Alencar, a brown slave whose name is Ignacio from the nation ... Creole, with all the vices and ailments, new and old, as I possessed him, for the sum of two hundred and

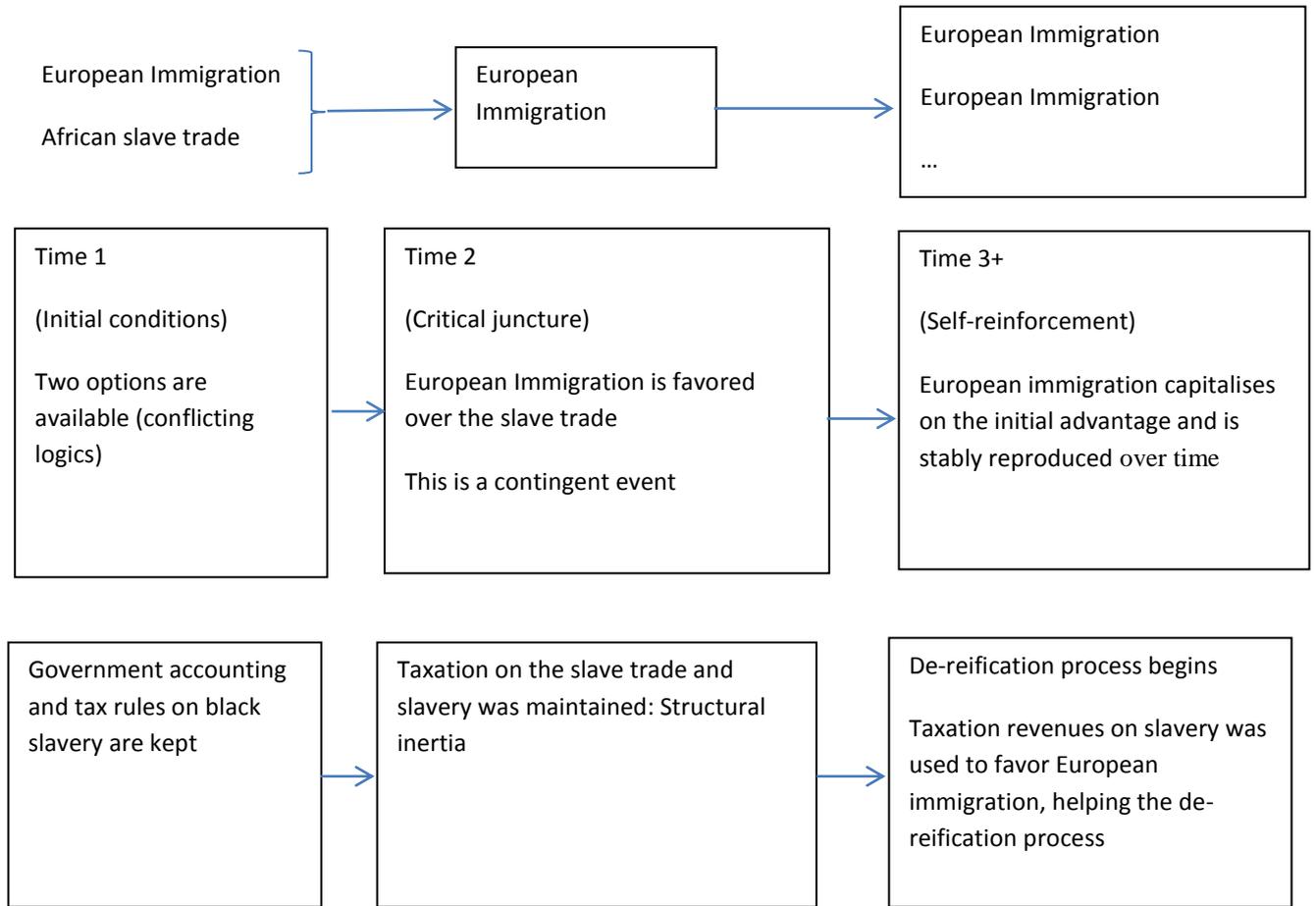
fifty thousand réis, which I received in the course of the sale, *in cash*, free and cleared of liens and mortgages, obliging me to make good the sale forever, and the said *Antônio Franco Alencar* is obliged to pay the sisa.

Rio de Janeiro *1 August 1851*

Signature of the seller

Note: italic font was applied to hand written text.

Figure 3: Second Critical Juncture: European Immigration and Abolition of the Slave Trade and Slavery



Source: Adapted from Mahoney (2000, p.514)