



Appearance of accounting in a political hegemony

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Received 5 August 2005; received in revised form 25 July 2006; accepted 30 August 2006

Abstract

This paper addresses an empirical issue: the non-constitutive role of accounting in a political hegemony. An 11-month fieldwork in Sri Lankan tea plantations shows how labour control is manifested in a complex historical and socio-political context which gave shape to a political hegemony infusing economic enterprise, civil society and the political state to blur the boundaries of organisation hierarchy. The managerial rationales of accounting have been subsumed by the rationales of a political hegemony and, in turn, the roles of accounting have been confined, on the one hand, to the reproduction and representation of everyday practices of ‘the nature of tea-making’ and their hegemonic control and, on the other hand, to information processing for financial control and external reporting. A theoretical framework, drawn on cultural-Marxist discourses on hegemony, explains the emergence and sustenance of political hegemony as the dominant mode of control in Third World enterprises. The framework illustrates that political hegemony constitutes structural and agential hegemonies, and that ensuing hegemonic governance and the mundane of labour controls interact with each other. Having linked the framework with the political history, post-colonial politics and everyday control practices, it illuminates the ways in which accounting appears in a political hegemony. In contrast to Western experience that accounting plays a constitutive role in labour control, we argue that the role accounting has assumed within political hegemonies of the Third World is rather representational and reproductive: it reproduces rather than constitutes the constitutive role of the political hegemony by representing it as a calculated ‘truth’ or a ‘nature’.

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Keywords: Accounting; Hegemony; Civil society; Labour control; Third World; Sri Lanka; Plantations; Colonialism; Post-colonial politics; Gramsci

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1. Introduction: the empirical context, research problems and arguments

Quotation 1: ‘Politics’ as a mode of labour control.

“When we took over plantations they were in a real mess. . . . Our strategy was to concentrate on the agriculture and the manufacture. What we did was reorganising and streamlining agricultural techniques such as fertilising, weeding, replanting and factory systems and procedures. In that way, we were able to gain a reasonable increase in the yield. . . . Labour discipline is still a big problem. We have lot to do in that respect . . . but they are beyond our control. They are not management but bloody politics. Fortunately or unfortunately, we don’t have to bother about them because government and Mr. Thondaman (the leader of the largest plantation trade union and then Minister of Housing and Plantation Infrastructure) take care of them. It is not our business, at least for the time being”. (Senior manager of Sri Lankan tea plantation company interviewed by first author, December 2001)

Quotation 2: Labour issues in the public domain—Policing the labour process

“Several families of workers at Noori Estate,¹ Deraniyagala (a plantation town in Sri Lanka) were taken to the Deraniyagala police on a complaint made by the superintendent, alleging that they had not reported to work in the estate but had gone to the villages (i.e. seeking jobs outside the plantation). The superintendent had told the police that he would be compelled to take over the ‘line rooms’ (residential barracks of estate labour) if they failed to report for estate work. . . . However, the Deputy Minister of Education and Higher Education, Professor Wiswa Warnapala, also Deraniyagala MP, angered over the attitude of the management by hauling the workers to the police station, has severely chided the Superintendent and had warned against a repetition of the incident”. (Deraniyagala Correspondent, *The Island*, 24 July 2000)

Quotation 3: Accounting as a ceremonial practice.

“We make budgets. We have production and financial plans detailed out to months and weeks. But, you know, they have become just things we do for the sake of doing them. . . . We follow Head Office instructions to modify the last year budget and make this year budget, write ‘confidential’ on it, and pass to the head office. Head office send them back stating ‘approved’, often with some minor modifications mostly on the presentations. . . . Most of the time we are short of our targets and we blame things beyond our control: weather, market prices, politics and labour issues after all. Sometimes, we gain boom profits. Then it is not because of our efficiency but because of the problem with some others. Recently we had a few good years because India and Kenya had problems in their supply to the world market and we enjoyed a good market price. Those are their problems which bring us profits, not our strengths”. (Comment by estate Superintendent)

The above three quotations exemplify the scenario of plantation labour control and management accounting in Sri Lanka, almost a decade after privatisation.² They provide an

¹ ‘Estate’ is the common term used in Sri Lanka for plantations.

² Tea plantations are the oldest economic ‘enterprises’ in Sri Lanka, begun more than 200 years ago when she became a colony of the British Empire. During its long ‘political history’, the plantation sector underwent dramatic

introductory insight into the empirical context within which the argument of this paper is advanced. Plantations are labour-intensive economic enterprises, where direct labour cost represents more than 50% of the total cost of production (see [Government of Sri Lanka, 1995](#), p. 147). Given this relative significance of labour within the overall cost structure, and also the long history of plantations as a distinct form of economic enterprise, one would expect that there should be sophisticated managerial and accounting techniques to control labour which, however, is not the case. As implied by the quotations above, formal managerial techniques, including management accounting, play little role in labour control. Instead, a political hegemony intervenes, and is mobilised, to control labour. The ethnographic and historical data on Sri Lankan tea plantations constitute an interesting atypical case to illustrate that the control of labour process is not by calculative techniques of management, but by a rather complex political network which infuses economic enterprises, civil society and the political state. A closer examination of this case gave shape to an empirical context that defines our research question: What roles does accounting play in a political hegemony of governance and control?

The paper is organised into six major sections: introduction, theory, methodology, empirics, analysis and the conclusion. After the background and research issue presented in Section 1, Section 2 first reviews the accounting literature within which the paper is located, and then formulates the theoretical framework which we mobilise to analyse case empirics in Section 5. In Section 3, we outline our methodological orientation, research methods we used, and the specificities of the ethnographic site. In Section 4, we elaborate the research issue by empirically illustrating that the plantation labour process has never been subject to accounting-based techniques of control. We show that plantation companies have evolved to be embedded into a peculiar political structure within which the economic enterprises of plantations are governed and controlled by a political hegemony, and accounting-based controlling techniques have been confined to financial control and ‘calculative’ representation and reproduction of this political hegemony as the ‘nature’. More specifically, we empirically demonstrate how the managerial rationales of accounting have been subsumed by the rationales of a political hegemony.

In Section 5, we will analyse these empirical phenomena of accounting beyond labour control, and labour control beyond accounting, by drawing on cultural Marxism, especially the Gramscian conception of hegemony ([Burawoy, 1979, 1985, 2003](#); [Catchpowle et al., 2004](#); [Cooper, 1995](#); [Gramsci, 1971, 1978](#); [Joseph, 2002](#); [Richardson, 1989](#)). To reflect the contexts of governance, control and management accounting, we will construct a theoretical framework of ‘political hegemony’ to encompass structural and agential hegemonies from which hegemonic governance and control, and the mundane of labour controls stem. We will substantiate this framework and understand the way that accounting appears in a political hegemony, by linking the framework with the history of Sri Lankan plantations, post-

changes in ownership structure. During the colonial period, they were owned by absentee Sterling capital, and managed by so called ‘agency houses’ in Colombo and London. Soon after independence, the ownership transferred to indigenous capitalists. During the 1970s, all plantations in the island were nationalised and reorganised to be managed by three state corporations. However, in the midst of gross economic inefficiencies and political corruption, and also the changing political ideologies favouring liberal economics, plantations were privatised during the early 1990s. Now they are public limited liability companies listed on the Colombo Stock Exchange.

colonial politics, and everyday control practices and rituals. By tracing the history, we will understand how hegemonic structures evolved and transformed through historical phases of colonialism, post-colonialism and neo-colonialism. By reading post-colonial politics, we understand how a ‘historical bloc’ of ‘plantation Tamils’ evolved, and how its political actions gave rise to an agential hegemony. By turning our attention to practice, “activities which are situated, corporal, and shaped by habitus without reflection” (Thévenot, 2001, p. 56), we understand “what people do by way of constituting the social relations they live in” (Connell, 1987, p. 62). In this way, we will be able to understand the appearance of accounting as a control practice situated beyond the mundane of labour control and its representational and reproductive role of the political hegemony as the ‘nature’. Thus, in contrast to Western experience that accounting plays a constitutive role in labour control, we argue that accounting’s role within political hegemonies of the Third World is rather representational and reproductive: it reproduces, rather than constitutes, the constitutive role of political hegemony by representing it as a calculated ‘truth’ or a ‘nature’.

2. Theory: management accounting, labour control and hegemonic analysis

2.1. *Management accounting and labour control—the Western debate and LDCs’ empirics*

There is a long-standing debate on the centrality of management accounting in labour control, or to put it in the reverse order, the centrality of the quest for better labour control regimes in the evolution of management accounting. For “traditional” and “neo-classical” (Loft, 1995) historians, as well as for Johnson and Kaplan (1987), the motives of labour control were not explicit drivers behind the development of cost and management accounting techniques. For them, impetus for the development of management accounting rests in the common domains of market and information economics. For Garner (1954), for example, the evolution of costing techniques was a corollary to the competitive developments in the industrial environment, which compelled manufacturers to appreciate the necessity for more adequate information on their production cost. In a similar line of argument, but from the perspective of transaction cost theory (Williamson, 1979), Johnson and Kaplan (1987) argue that the evolution of large hierarchical industrial organisations means that the production and exchange hitherto coordinated through the market were to be coordinated by the hierarchies. Therefore, “a demand arose for measures to determine the ‘price’ of output from internal operations. Lacking price information on the conversion processes occurring within their organisations, owners devised measures to summarise the efficiency by which labour and materials were converted to finished products” (Johnson and Kaplan, 1987, p. 7). Thus, for Johnson and Kaplan, the primary role of management accounting is not the subordination and control of labour, but to help reduce the transaction costs of hierarchical coordination of production and exchange so that organisation hierarchy, as an alternative to market coordination, is more efficient.

Within the ‘critical’ studies circles of accounting, this neo-classical economic rationalism has been widely discussed, criticised, rejected and ‘new’ interpretations have been provided (e.g. Armstrong, 1987; Berry et al., 1985; Bryer, 2000a, 2000b, 2006; Burchell et al., 1980; Chua, 1986; Cooper and Taylor, 2000; Hopper and Armstrong, 1991; Hopwood, 1987;

Miller, 2001). The traditional accounting historians' disregard of accounting's social and political role was one of the major concerns for the 'new' historians. By bringing the social and political context within which accounting was evolved to the forefront of the analysis, the 'new' accounting histories emphasised management accounting's role in disciplining and control of labour. Writings falling within the labour process paradigm are prominent in this regard.

For labour process theorists, organisational control systems, including accounting, are not apolitical mechanisms for making production and exchange more efficient. Instead, they are the political means through which class structures and conflicts are reproduced within the organisations, and the means through which capitalists make sure that surplus value is extracted and appropriated from labour. Rather than the means of harmonising mutually inclusive interests and self-equilibrating behaviours of different parties to market and hierarchy-based contracts, control systems are argued to be the means of domination through which one party (mainly capital) disciplines and governs the other (mainly labour). Control systems are not only political but also historical. They are historically dynamic upon particular phases of capitalistic development. Hopper and Armstrong (1991, p. 406) describe the essential characteristics of the labour process perspective:

“The core presupposition of this (labour process) perspective is that social and economic conflicts arising from the modes of control which characterise particular phases of capitalistic development stimulate the creation of new forms of control intended to eliminate or accommodate resistance and to solve the associated problems of profitability. These new forms of control, in turn, decay, partly because their competitive advantage disappears as a consequence of their generalisation and partly because they give rise to new contradictions and forms of resistance. Thus a labour process approach . . . stresses crisis rather than continuity; contradiction rather than internal consistency; social and political conflict rather than harmony; the monopoly power of corporations rather than self-equilibrating competitive markets, patterns of class formation in specific economies rather than an atomised view of the individual; and human agency in its cultural and institutional setting rather than economic reductionism”

Nevertheless, there is no uniformity across the labour process writings on the relative significance attached to accounting as a mode of controlling labour. For Bryer (2006, p. 2), for example, “accounting is the ‘totality’ of the control process because it provides an objective framework within which all other control systems and realities are subsidiary and subservient”. For many others, on the other hand, management accounting is only one of a range of techniques and institutions which can be used to control labour process. For Hopper and Armstrong (1991, pp. 418–9), for example, the role of accounting information is to supplement the control of labour process by other means. Similarly, Berry et al. (1985) and Hopper et al. (1986) show, in their National Coal Board (UK) case, how accounting was only supplementary to other physical modes of control at the point of production. The acknowledgement of the supplementary role of accounting is very much explicit in Emmanuel et al. (1990, p. 98) when they state “it cannot be overemphasised that accounting is just one technique that is available to assist in the control process, not the totality of that process”.

Foucauldians highlight the ‘disciplinary’ role of management accounting over the labour process. It is argued that the role of management accounting has to be understood within the context that organisations resemble prisons, where individuals are enclosed within useful spaces in order to discipline their time and mind (Foucault, 1979; Macintosh, 1994), so that control of individuals at a distance is made possible (Hopwood, 1987; Hopwood and Miller, 1994; Miller and O’Leary, 1987). Thus, the emergence, growth and the existence of management accounting techniques are related to the growth of ‘disciplinary institutions’, ‘disciplinary techniques’ and ‘disciplinary principles’, the primary role of which is to enhance the ‘visibility’ of social incumbents enclosed within those disciplinary institutions. The result is that the “labour process in the organisation has been exposed, ordered and physically and socially distributed. The resultant organisational facts, calculations, schedules and plans have positively enabled the construction of a management regime abstracted and distanced from the operation of the work process itself” (Hopwood, 1987, p. 213). This notion of how accounting helps ‘control labour at a distance’ is well illustrated, through the Wedgwood case, by Hopwood (1987, p. 218):

“... observations could now be conducted indirectly. No longer did he (Josiah Wedgwood) have to rely solely on the lookout for “unhandiness”, scolding those individuals who did not follow his instructions. ... Such personal observation and supervision could start to be complemented by the exercising of control at a distance, both in time and space”.

In this way, management accounting is argued to be a mode of controlling labour through objectification of work and lives of organisational ‘subjects’ to various calculative practices and mentalities, which made them governable by numbers (Miller, 2001; Miller and Rose, 1990).

Thus, it is established, though with different theoretical explanations, that management accounting techniques do play a constitutive and a transformative role in labour control. In critical accounting literature, the development of management accounting techniques in the West, one way or the other, has been attributed to the quest for better methods in disciplining labour. As we have already noted, our paper present an atypical case study which argues otherwise: the detachment of accounting from the control of labour process. However, this atypical nature of the case can be ‘rationalised’ when we locate it within the contextual differences between the post-colonial South and the West. This case study widens our understanding of how accounting techniques and rationales imported from the West locate themselves within the idiosyncrasies of the Third World politics. As a result, we understand alternative governance and control mechanisms and historical forces that made it difficult for accounting to penetrate into the labour control practices in LDCs.

Irrationalities and idiosyncrasies of accounting practices in the LDCs have received a growing attention in Western critical research, mainly due to the immigration of LDC researchers to the Western research centres, and the growing articulation of interests in the West to ‘develop’ their LDC counterparts. One common thread in this emerging critical research on LDCs is the ‘political’ dependency of accounting practices. For example, Uddin and Hopper (2001, p. 643) demonstrate, through a case study of a Bangladeshi soap manufacturing company, how “idealistic attempts to secure accountability, rational planning and control, and consent through bureaucratic means were subverted and transformed into

a regime of political hegemony . . . by political interventions, often at the behest of trade unions, for party political rather than commercial ends”, and how “detailed systems of accounting for control and accountability . . . became marginal, ritualistic, and de-coupled from operations”. Wickramasinghe and Hopper (2005, p. 473) also present a similar set of empirics where they show, through a case study of a Sri Lankan textile mill, how “management accounting . . . took unexpected roles when confronted by a traditional, rural culture based on Kingship obligations”. Hoque and Hopper’s (1994) paper on a Bangladeshi jute mill also conveys the message that accounting is not the dominant form of labour control in LDCs.³

2.2. *Hegemonic analysis of accounting and labour control*

So far, what we did was to locate our case study in two related areas of critical accounting literature: first, the Western debate on the role of accounting vis-à-vis labour control, and second, the stream of Third World empirics that illustrates the marginal role of accounting in labour control. There is another set of accounting literature central to the theoretical construction of this paper, which are the few papers drawing on the Gramscian concept of hegemony (e.g. Cooper, 1995; Goddard, 2002, 2005; Lehman and Tinker, 1987; Richardson, 1989). Due to the very fragmented nature of Gramsci’s writings (Cooper, 1995, p. 205) and also due to the differences in the purpose for which Gramsci was drawn upon, these authors read Gramsci in different ways, subsequently attaching different meaning and focus to the notion of political hegemony. Nevertheless, there are certain common threads which bind all these papers into a single volume of accounting literature that calls for hegemonic analyses of accounting. First, they all signify the dialectics between political state, civil society and the economy in the historical (re)formation of regimes of governance, and how accounting affects, and is being affected by, these dialectics. Secondly, they all attempt to theorise, with different empirical and historical materials, how accounting helps reproduce coercive or consensual hegemonies through the diffusion and popularisation of ruling class ideology. Thirdly, they emphasise the significance of political leadership or the role of ‘organic intellectuals’ in forming hegemonic structures of governance.

A hegemonic analysis of accounting vis-à-vis labour control, when informed by critical realism, can argue that there are ‘real’ structures and generative mechanisms, as opposed to “articulatory discourses” (see Willmott, 2005), while agential actions, ideologies and world views come to interact with those structures and mechanisms (Bhasker, 1989; Joseph, 2002; Sayer, 1992, 2000). Hegemonic analysis has been used by accounting researchers to

³ Our claim as to the significance of political hegemony in organisational control is also well supported by a large volume of non-accounting literature, especially in political and cultural anthropology (e.g. Chaves, 2002; Gunes-Ayata, 1994a, 1994b; Hytrek, 2002; Lemarchand, 1977; Roniger, 1994; Scott, 1968, 1977; Zappala, 1998). For example, Scott (1977, p. 124) argues that “Nominally modern institutions such as bureaucracies . . . in Southeast Asia are often thoroughly penetrated by informal patron–client networks that undermine the formal structure of authority. If we are to grasp why a bureaucrat’s authority is likely to depend more on his personal following and extra-bureaucratic connections than on his formal post . . . we must rely heavily on patron–client analysis”. Similarly, there are some examples even from rather positivistic finance research. Fraser et al. (2005), using Malaysian empirics, show that there is a ‘statistically significant’ link between capital leverage and political patronage.

understand the historically transformative character of accounting regimes, in line with the transformation of the ideological framework resulting from complex interactions between economy and the state (e.g. Cooper, 1995; Goddard, 2002, 2005; Richardson, 1989). These studies have demonstrated the potential of the Gramscian concept of hegemony to theorise the appearance of accounting within the nexus of market, political state and the civil society. Nevertheless, one way or the other, this accounting literature has overemphasised the ideological and agential aspects of hegemony by exclusively concentrating upon the role of “moral and intellectual leadership” (Richardson, 1989) or “hegemonic leadership” (Cooper, 1995) of accounting “intellectuals” such as accounting professions and journals, etc. (Goddard, 2002; Lehman and Tinker, 1987). As a result, though there are certain overarching references to the structural aspects (e.g. Goddard, 2002, p. 662), the notion of hegemony has been reduced to “intellectual and moral leadership” (see Cooper, 1995, p. 177; Richardson, 1989, p. 419) that extracts the consent of the led by diffusing and popularising the ruling class ideologies. Critical realism, on the other hand, rests on the idea of “the transformational model of social activity” (Bhasker, 1989) which argues that social structures exist by virtue of human activity, but they also determine that activity. What agents do is to transform or reproduce structures, they cannot create them (see Joseph, 2002, p. 9) and, hence, their agential actions are bounded by “structural precursors” (Littler, 1979). There is also a third aspect to this interaction between the ‘structural precursors’ and the human agency. That is, structural precursors are kept historically dynamic, not only by the “political strategies and actions of the intellectual and moral leadership”, but also by the ‘practice’, what people do, in their day-to-day material realities, by way of constituting the social relations they live in (Connell, 1987).

Hence, we developed a more elaborative operational model of hegemonic analysis that can capture this interactive reality. This model, as shown in Fig. 1, articulates a set of interrelations between social categories of hegemonic analysis, namely structural and agential dimensions of hegemony, hegemonic governance and controls, the mundane of labour controls, and finally, the appearance of accounting within these hegemonic parameters.

As an everyday term in politics, the notion of hegemony signifies “domination of one sort or another” (Bates, 1975, p. 352). For Gramsci (1971), it is more than domination, in that hegemony attempts to secure the free consent of the masses to the law and order of the land. The ruling group of society takes actions to secure this consent through

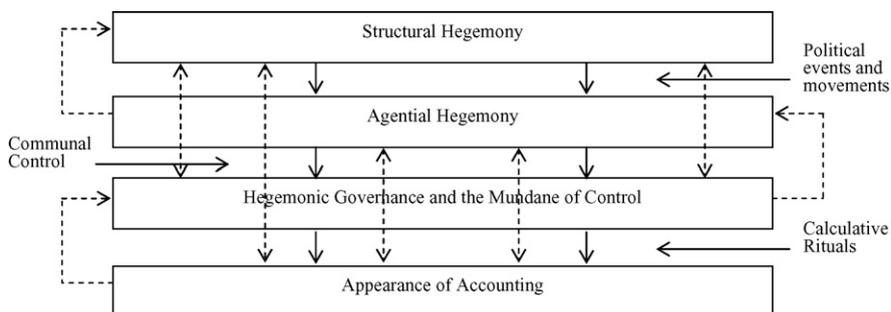


Fig. 1. Anatomy and processes of political hegemony.

complex political projects and social alliances. Joseph (2002) reads Gramsci's concept of hegemony:

“In its simplistic form hegemony concerns the construction of consent and the exercise of leadership by the dominant group over subordinate groups; in its complex form this deals with issues such as the elaboration of political projects, the articulation of interests, the construction of social alliances, the development of historical blocs, the deployment of state strategies, and the initiating of passive revolutions” (Joseph, 2002, p. 1).

Joseph goes on to argue that the above version of hegemony is one-sided and is agential: political actions of groups and individuals organised into ‘historical blocs’. Joseph contends that this version of hegemony is a Machiavellian view of politics which focuses solely on political strategies of intellectual leadership. It is this view that has led accounting researchers to reduce the hegemony to intellectual and moral leadership that diffuses and popularises ruling class ideologies to create the consent or to legitimise the coercion. The problem of this conception of hegemony is that it not only ignores the structural dimensions and day-to-day material practices of hegemony but also assumes that ruling class ideologies can exist independent of the hegemony itself, so that the role of hegemony is to transmit that ideology to the mass. In line with Joseph (2002), hegemony is more than this agential view in that it dialectically relates agency with structures and practices.

As mentioned at the outset, the term ‘political hegemony’ is used to convey the complexities surrounding the practice of hegemony implicated in the interactions between reproductive social structures and subjective actions taking place in everyday human practices, and between conflicting human practices themselves. Also, political hegemony is articulated for filling the gaps in the Gramscian theory of hegemony which reduces Marxism, as Bhasker (1989) observed, to the expression of a subject⁴ rather than the knowledge of the interaction above. The knowledge of interaction corresponds to the knowledge of politics which arises from the above two arenas of interactions, and the knowledge of accounting can be articulated within this framework of political hegemony.⁵

Capturing the complexities of political hegemony, the model in Fig. 1 thus represents a multifaceted concept of hegemony. It attempts to integrate three levels of ontological categories: structures, agency and practices. The structural dimension of political hegemony can be viewed in the spheres of broader unspecified structures, including historical, political and social conditions, evolved through colonialism and post-colonialism, which produce the structures of governance and control over labour process. While this dimension reproduces itself throughout historical epochs, it is influenced by specific historical events and movements, including human actions which constitute agential hegemony (see below). Human

⁴ Gramsci (1971, p. 445) expressed this term as: “Objective always means ‘humanly objective’ which can be held to correspond exactly to ‘historically subjective’: in other words, objective would mean ‘universal subjective’. Man knows objectively in so far as knowledge is real for the whole human race historically unified into a single unitary cultural system” (emphasis as in original).

⁵ Llewelyn (2003) has attempted to appreciate the importance of the application of critical realism in qualitative research in accounting. For example, she asserted that “. . . the meaning of concept of accountability may be socially constructed but structures of accountability in organisations (e.g. hierarchy, roles, assignments and reports) have a materiality external to the thought process of organisational members” (note 5, p. 700).

actions attempt to transform the structural dimension and also, to a certain extent, they tend to reproduce the same. The relationship between structural and agential dimensions of hegemony is thus inter-dependent and continuous, and extra-structural conditions (events and movements) operate more or less in transitional situations. Defining political hegemony through its structural dimension helps us to articulate not only macro-political and historical conditions, but also certain epistemological stances for explaining the mundane of labour control and accounting, rather than presenting the political history of nation states as a mere meta-narrative of the case context.

Drawing on the position of critical realism (Bhasker, 1989; Sayer, 1992, 2000), Joseph developed the concept of structural hegemony, which concerns the role of historical, social and political conditions in the shaping of agential actions. The agential capacity of human beings is dialectically related to these structural conditions: they stem from such conditions as a necessary outcome of the contradictions and struggle to both preserve and transform those conditions. These conditions provide a theoretical basis for defining hegemony in more structural terms rather than confining the definition of hegemony to political relations, or relations between dominant and subordinate groups (Joseph, 2002, p. 15). There are occasions where Gramsci (1971) extends this narrow version of hegemony to social and political analysis by applying the concept “not just to proletarian leadership but to political leadership more generally and to society as a whole” (Joseph, 2003, p. 28). The proletarian leadership does not emerge only through actions of agents but also as a social requirement for the construction of that leadership. In this construction, hegemony is built through “relations between an array of social groups and forces, straddling many social layers and cutting across many social structures” (Joseph, 2002, p. 28). The role of the historical bloc is to secure some social and historical structures by means of reproduction and transformation of inherent properties of these structures. Through complex political strategies, different times and spaces, historical blocs construct social and political consents by respecting certain properties of these social structures while trying to transform some others through individual actions and ideas.

The most salient characteristic of the structural dimension of hegemony is the dialectical relationship between political state, civil society⁶ and the economy (cf. Gramsci, 1971, 1978; Polanyi, 1957). Especially, in the Third World context, the structural evolution of political hegemony is to be understood by reading particular political economic histories of how the civil society constituted itself as a ‘civil state’ by integrating into the political state and the economy. It is this relative significance of the civil society over the political state and the economy which manifests the overall character of historically transformative hegemonic regimes. Based on this epistemological proposition, we trace the political history of Sri Lankan plantations to ‘theorise’ the structural transformation of modes of labour control and accounting (see Section 4).

⁶ We use the terms ‘civil society’ and ‘civil state’ interchangeably. The civil society bears certain characteristics of the ‘state’ when it penetrates into the political state and becomes a part of the ‘government’. Simultaneously, civil state is a society in that it is subject to the ‘government’ of which the civil state is an integral force. Gramsci (1971, p. 263) reflects on this nature of civil society when he states, “(f)or it should be remarked that the general notion of State includes elements which need to be referred back to the notion of civil society (in the sense that one might say that State = political society + civil society, in other words hegemony protected by the armour of coercion)”.

The second dimension of the definition of political hegemony is agential hegemony. While the structural dimension of hegemony is implicated in the dialectical relationship between the political state, the economy and the civil society, the agential hegemony presents more or less in the organisation of civil society. As Cooper (1995, p. 205, note 5) points out, organisations that make up the civil society are the results of a complex network of social practices and relations, and manifest different ways people are grouped and organised by class, sex, race, ethnicity, local community and, so on. This is where intellectual and moral leadership, but subject to the conditions of the prevailing “structural precursors” (Littler, 1982), play an agential role in organising ruling and proletariat classes into ‘historical blocs’, a political unison or an ‘organic cohesion’ between rulers and the ruled, leaders and the led, and intellectuals and the people.⁷ The formation and movement of historical blocs relate to the politics of conservation and the politics of change: ‘organically cohesive’ political projects that struggle to preserve certain social identities (such as ethnic and cultural identities that define certain ‘ourness’ within political and social stratifications) while changing certain material and ideological conditions (such as wider access to certain material resources like land, and political rights against the discrimination of their preserved social identities). Through these conservative and reformative politics of historical blocs, the political state and the economy are made susceptible to the civil society, and hence, labour control mechanisms within economic enterprises are made open to the influence of patronage and paternalistic relationships within the civil society. However, this does not mean that the economy is necessarily subordinated to the interests of civil society surrendering the economic rationales of social organisations to the civil and political. Instead, there exist the (re)forms of organic coherence between the economy and the society such that the relational and ideological properties of the civil society, which would never be totally independent of those of the political state and the economy, are mobilised to govern the economy. And also, certain ‘rational’ properties of the economy such as management control and accounting would be mobilised to reproduce social relations and structures implicated in the civil society organisations.

The third dimension of our framework is practices, which we understand as “what people do by way of constituting the social relations they live in” (Connell, 1987, p. 62), and within which we locate the mundane of labour control and accounting. Economic organisations employing the masses as labour cannot extend their fuller accounts of management control over labour process unless they are twinned with the properties of the political hegemony. Management control is an important practice for the sustenance of political hegemony rather than securing ‘efficiency’. Management control for labour thus operates as a hegemonic governance and labour control system which extends its apparatuses beyond the confines

⁷ Gramsci (1971, p. 418) illustrated the importance of ‘historical bloc’ for the formation of hegemonic or consensual forms of governance as follows:

“If the relationship between intellectuals and people-nation, between the leaders and the led, the rulers and the ruled, is provided by an organic cohesion in which feeling-passion becomes understanding and thence knowledge (not mechanically but in a way that is alive), then and only then is the relationship one of representation. Only then can there take place an exchange . . . between the rulers and the ruled, leaders and the led, and can the shared life be realised which alone is a social force – with the creation of “historical bloc”.

of the economic organisation to the domain of political hegemony. However, as Fig. 1 shows, the hegemonic governance and labour control system is shaped into a calculative form through the infusion of communal controls and managerial rituals, which evolve as extra-agential conditions. The role of these communal controls and calculative rituals is to represent and reproduce hegemonic structures as the ‘nature’ or ‘common sense’.⁸ It is through these hegemonic structures and relations, rather than rational calculative practices themselves, that capital gains power over labour process. Thus, the appearance of accounting is a manifestation of a particular hegemonic configuration of labour control, subject to calculative rituals which form practices.

The model does not, however, end with the mundane of labour controls and the appearance of accounting. The respective elements are interactive, subject to extra conditions mentioned above. The politics of hegemony is the central driving factor which comes to accommodate or challenge the agents of capital and their technological devices, including the calculative practices of management accounting. Consequently, the location of management accounting practices cannot be an independent operational site. Rather, it is reproduced within the hegemonic control system for the representation of hegemonic governance and control while representing a player of capital. It is this mode of analysis that we use to theorise our case empirics.

3. Methodology and research method: site and ethnography

The ethnographic accounts of this paper were generated from a two-phase, 11-month fieldwork by the first author: the first phase from May 2001 to February 2002, and the second phase during August–September 2005. Setting the boundaries of the case was a difficult task because of the extended nature of this study. On the one hand, the nitty-gritty of plantation work is ethnographically observed in a selected plantation division, Rakwana Division of Hapugastanne Plantations Company. Later on, it was necessary to cross the organisational and geographical boundaries of this plantation unit into the surrounding communities to contextualise plantation lives and control practices in local-level, patronage political structures. On the other hand, the author often opted to move beyond the geographical boundaries of this specific plantation unit to the whole ‘plantation sector’ in Sri Lanka for collecting macro/historical data. Due to its historical construction through colonial and post-colonial politics, there exists a ‘plantation sector’ consisting of a number of actors. Being composed of Regional Plantation Companies (RPC),⁹ a ghettoised minority ethnic

⁸ ‘Common sense’, according to Gramsci (1971, p. 376), is ideology at its lowest level. Ideologies have a material base and an institutional base. Materiality of ideology is its correspondence to (but not necessarily the determination by) economic practices to ensure the dialectical mutuality of each other. The institutional base of the ideology is the hegemonic apparatus such as mass media, schools, religious organisations, patronage political structures, community and kinship networks that, when coupled with day-to-day practices and rituals, provide the necessary pedagogical mechanisms to reproduce specific ideologies corresponding to an evolving material base (cf. Alawattage, 2005).

⁹ During the privatisation in the mid-1990s, the plantation sector, which was hitherto managed by 3 state corporations, was reorganised into 23 RPCs. They are public limited liability companies whose shares were quoted on the Colombo Stock Exchange, but were subject to the condition that the government owns a

community known as plantation Tamils, and their political organisations, the 150-year-old Planters' Association of Ceylon, as well as a distinct set of government institutions such as Ministry of Plantations, Ceylon Tea Board, Tea Research Institute, and National Institute of Plantation Management, the 'plantation sector' has long been a unique political entity with its own political economic history. There are continuous tri-partite agreements between the government, plantation trade unions, and Planters' Association governing the whole sector. Thus, every plantation division, with a distinct local ethnographic context, is subject to the governance of a wider national level political hegemony. Inevitably, there is a certain vagueness in the boundaries of the case, as there was a constant shift of focus between the local-level ethnographic content and the national level political and historical context. In this sense, this is an "extended case study" (see Burawoy, 1998). The core of the study is an ethnography developed in the plantation division, and the extension is an examination of the macro and historical context.

The division was relatively large, bearing 4172 ha of land (of which only 2000 ha are under cultivation) and a total registered labour force of 695 workers (of which 56% female), while the total resident population was 3429 (as in December 2001, according to division office records). Like any typical tea plantation division, this division has an infrastructure consisting of resident 'bungalows' (big plantation houses constructed by British colonial masters) for the Superintendent (the highest ranking residential manager in the division) and Assistant Superintendent, staff quarters for other managers (factory and field officers), residential barracks where the plantation Tamils live, and other facilities such as crèches, plantation school, a small playing field for workers, a tennis court for managers, etc.

The plantation division was under continuous pressures due to poor economic performance during the 1990s (see Table 1). Although there were certain improvements in performance after privatisation in 1995, it was not satisfactory enough for managers. Managers hoped that, with the help of government, trade unions, and international funding institutions, they could achieve significant improvements in the "conditions of the plantation people", and thereby improve productivity and profitability. It was somewhat a common understanding among not only plantation managers but also other key political actors that the "alleviation of poverty and ignorance" (which keeps the plantation labour force tied with "agonies of alcoholism and ill-health") is a pre-requisite for the improvement of labour productivity. Thus, there is a nation-wide plantation reformation project sponsored by international donor agencies aiming at "productivity improvement through poverty alleviation". It should also be noted that a larger portion of this development funding is also directed at capital investments of the RPCs, especially for factory renovation, replanting and management development (see Asian Development Bank, 1995, 1998, 1999, 2002). The plantation division studied was also a recipient of such development funding. The direct implication of this political arrangement was that the company was not solely dependent upon its market proceeds to sustain its social and economic viability.

'Golden Share' in each of the RPCs. The Golden Share holder's concurrence is required for an RPC to sub-lease estate land or to amend the Articles of Association of the company. Indeed, the Golden Share is intended to provide the necessary legislative rights of the state to interfere with the control of company affairs whenever it deems necessary. This is a legislative manifestation of the neo-colonial political hegemony which we elaborate on later in the paper.

Table 1
Economic performance of plantation division

Year	Estate crop (kg)	Bought crop (kg)	Yield per hectare (kg)	Cost of production (Rs./kg)	Net sales average (Rs./kg)	Profit/(loss) per kg	Profit/(loss) per hectare
1990	146,378		571	67.55	62.66	−4.89	−9,158
1991	162,124		666	69.19	52.34	−12.85	−11,060
1992	162,513		408	95.68	57.29	−38.39	−3,827
1993	150,892		627	89.21	64.43	−24.78	−19,899
1994	141,873		531	99.43	56.87	−42.56	−31,840
1995	247,146	68,358	883	90.45	75.85	−14.60	−17,361
1996	229,311	130,379	822	106.34	108.07	1.73	2,230
1997	260,364	113,426	1035	103.75	116.06	12.33	18,177
1998	298,247	65,920	1154	107.89	125.47	17.58	24,177
1999	261,581	67,894	1027	116.22	102.09	−14.13	−18,285
2000	257,972	166,285	1020	117.60	126.92	9.32	16,631

Source: Plantation Division Office Records, December 2001.

The selection of the plantation division as the research site is solely based on easy ‘ethnographic access’. The first author was born in Rakwana, a small town servicing the plantation Tamil community of surrounding tea estates, and spent the first 20 years of his life there in intimate relationships with ‘plantation folks’. His parents and some members of his extended family still live in Rakwana. Access to plantation ‘lines’¹⁰ required no formal permission, as some contacts and relationships with the people who live there were useful. Nevertheless, he had to seek formal permission for access to the factory in the division and office documentation.

After initial discussions with the superintendent of the division, field officers and a few labourers, he identified some physical observations as an entry point into an extended case study. The early morning labour parade where labourers are allocated for field work on a day-to-day basis, factory shifts, field weighing points where daily pickings of tea leaves by the women are measured and recorded in the company books, and the plantation office on Wednesdays (because Wednesday is the official day workers are permitted to make their complaints to the superintendent) were the initial points of observation. At all these times, he appeared merely as an observer with no stake whatsoever in the proceedings which went on. His links with the hometown did not permit him any sort of ‘active participation’ in the work therein. His position was dual. On the one hand, he was one among them through his family connection in the Rakwana area. On the other hand, he was not so because of his education, the purpose of his revisit, and the way he dealt with their ‘*periya dorai*’, the ‘big boss’ [interacting with no sense of “power distance” (Hofstede, 1985) and often in the elite language, English]. He was not permitted to get involved in the work process, either as a manager or a labourer, and to have a real first hand experience, as some participant researchers like Burawoy (1985) did in their fieldwork. However, he was back in their

¹⁰ ‘Lines’ are the residential barracks of labourers composed of a cluster of terraced, single-storied, two-room houses with a small vegetable garden for each house, but community-based toilet and water facilities. A poverty stricken community of ‘Plantation Tamils’ with an average family of five members (cf. Asian Development Bank, 2002) live in each of these two-roomed houses.

context close enough to observe them through his ‘academic eyes’ which could, on the other hand, keep him distant enough to see things in context.

The physical observations proceeded to conversations which became the predominant method of data collection. He prefers to call them conversations rather than interviews, as they were very informal and took place in their natural settings (for the summary of conversations, see [Appendix A](#)). In these conversations, he had little chance to use a tape recorder. The Superintendent did not like recording what he said, especially about his bosses and politicians. Many workers also feared (or rather shied away from) talking to a recorder, though they never requested him not to record. Even the few recorded conversations were not audible at the end of the day due to the blowing of the wind and the other background noise. He had, therefore, to rely upon his notebook and, in the case of disrupted conversation, his memory. He developed the habit of note-making at the end of conversations, and during them, noting only the important points like statistics, technical words and noteworthy phrases. Notes so taken were in Sinhalese, as most of the field dialogues were in a mixed language of Sinhalese and Tamil. His regular field memos, which translated those notes into English, together with his reflections and interpretations, provided him with the chance of clarifying certain unclear points during the next day or so. While conversations became an interesting episode of this fieldwork, he went on to review office documentation. The reviews revealed how ‘accounts’ were kept, what customs were adopted, and what ‘rationales’ were implicated. When speaking to respondents in the office, the ‘discoveries’ from documents were further explained and interpreted. In this way, chances were broadened for triangulation, elaboration and interpretation ([Scapens, 1992](#)). In particular, the triangulation of physical observations, conversations and documentary reviews gave rise to a proper definition of field.

As [Ahrens and Chapman \(in press, p. 2\)](#) noted, “the definition of field is profoundly theoretical”. The first author’s initial orientation in the field was to understand the praxis of labour controls in three major dimensions, which he borrowed from [Littler \(1982\)](#): the division of labour and job design, structural controls over the task performance, and employment relations. The dimension of the division of labour and job design fundamentally entails, according to Littler, the technological apparatus of control where separation of conception and execution, in other words, deskilling, is built into the production and labour process. The second dimension entails administrative apparatus where the formal authority and control hierarchy, together with monitoring and performance evaluation system, is manifested. Third is a wider framework of the capital/labour relationship arising from the relationship of job positions to the labour market ([Littler, 1982, p. 42](#)). This initial orientation helped him understand the basic characteristics of the plantation labour process in its technical, administrative and labour market spheres.

However, it was soon apparent that the plantation labour process was implicated in a far wider set of historical and political dynamics than those three spheres. In terms of its technological and administrative apparatus, the plantation labour process shows no historical dynamics to illustrate a tendency of deskilling or any other sort of job redesign. However, it was evident that there was a significant historical dynamism in the broader power structures governing control, resistance and accommodation in the plantation labour process. Especially, the growth of ethnic trade unionism and organised campaigns for democracy and citizenship rights of plantation Tamils have changed the orthodoxy of power balance. He

understood that, especially after enfranchisement, plantation Tamils have been largely integrated into local level political structures and processes. It was apparent that the dynamics of control, resistance and accommodation were located outside the technicalities of the labour process. He then turned his attention towards the political history of plantation. Within the context of this particular plantation division, he had no other means of accounting for historical work practices than talking to those retired from plantation work and management. Those oral histories did not extend beyond the nationalisation period. Thus, later, he had to complement these oral histories with documentary evidence gathered from the National Archives Department and the National Museum, Colombo. In particular, the diaries of colonial government agents and a set of literature on colonial Ceylon (e.g. [Bandarage, 1983](#); [Bremner, 1989](#); [de Silva, 1953, 1962, 1982](#); [Jayawardena, 2000](#)) became rich sources.

As his ethnographic encounter went on, he started to understand the significance of party politics and patronage political networks in plantation labour controls. He talked to local level politicians, state bureaucrats, trade union representatives and local inhabitants. A general election was held during his fieldwork, an opportunity for experiencing more sensitive aspects of local political processes. This election was quite violent, and there were a few confrontations between competing groups. A methodological implication of these diversions is that the study unexpectedly took on a rather anthropological shape. The first author thus spent his days talking with politically active people in and around plantations, observed what they did, and listened to what they said. The research context then extended to political party offices, informal gatherings of people, and residences of key political actors in Rakwana.

Coupled with the process of triangulation, opportunities for validation were available. First, his long stay in the field allowed him to meet the same respondent frequently and let him clarify ambiguities and contradictions emerging in daily memos. Secondly, as mentioned earlier, the use of multiple sources, mainly personal conversations, official documents in the plantation offices, and secondary literature on the plantation economy allowed for a methodological triangulation to a certain extent. Thirdly, certain data such as productivity, cost and profitability statistics in the plantation offices were taken from audited books, which he had to accept as legitimate and validated within that context. Finally, cross-checking with people with the same and different social status not only validated certain social facts and incidents, but also provided structural rationales for different and alternative meanings attributed to the former. In the context of an acute political competition and sharply divided camps of patronage politics, different meanings and interpretations of events, relationships and interactions were inevitable. What mattered was not to verify which alternative could be held as valid, but to understand the reasons for such alternative meaning structures and interpretations.

The resultant ethnography never was a clear picture about the plantation labour process and control practices, but a rather ambiguous set of ‘narratives’ reflecting a complex socio-political setting from which a number of interesting theoretical themes, such as labour process, gender, ethnicity and civil politics can be derived and developed. Thus, this paper is only a partial reflection of the ethnography which picked only those slices of it, leaving many more as ‘out of scope’, to put forward a specific theoretical argument regarding labour control and accounting. As [Ahrens and Chapman \(in press, p. 2\)](#) observed, “data are not untainted slices of objective reality but aspects of recorded activity that a study finds significant for theoretical relations”.

4. Empirics: labour controls and accounting in Sri Lankan tea plantations

4.1. *Nature of plantation work and division of labour*

Our aim in this section is to understand the plantation work and labour control in its context. Plantation is a large extent of tea-growing land consisting of a tea factory, residential ‘lines’ (barracks) of ‘estate Tamils’, residential ‘bungalows’ of ‘estate officers’, estate school and estate hospital, etc. The definition of ‘estate’ or plantation is completed by relating it to the ‘non-estate’ counterparts such as non-plantation Tamils, village-people, village schools and, so on. These non-plantation terms constitute ‘others’ whose plantation identity is discursively compared and contrasted to construct itself as a distinct political identity within the wider political apparatuses of society. Indeed, it is the network of relations between these plantation and non-plantation actors that constitutes not only the labour control structures and relations, but also the very nature of plantation work and lives. A plantation superintendent described his managerial priorities and the basic technical division of labour in his plantation as follows:

“The two most important factors in tea production are neither the king customer nor the planter, but the tea bush and the labourer. The tea bush gives us a good yield when it is well cared for, and it is the labourers who care for the tea bush. . . . There are three kinds of labourers working in plantations: women who work above the tea bush, men who work below the tea bush, and men who work away from the tea bush”.

On the one hand, this denotes the agro-technical division of labour in tea plantations and, respectively, corresponds to plucking tea leaves (working over the tea bush), ground maintenance (working below the tea bush), and the factory processing of tea (working away from the tea bush). On the other hand, it is a social division of work along gender lines: in allocating men and women to these jobs, there is a gender division as well.

Plucking is a job for “women’s nimble fingers”, as often stated by plantation managers. Tea is plucked all year around and the same tea bush yields every 7–10 days, depending on its flush. Gangs of men and women are rotated around different plots of the ‘estate’ to work above and below the bushes according to the flush of the bushes, which in turn depends on the weather conditions, soil fertility, and the age of the bushes. Due care should be taken to pick only the top two leaves and the bud, because processing of matured leaves lowers the quality of the output and also the price at the Colombo Tea Auction. Except those few working in the factory, office and the crèche, every other working woman in the plantation moves from one tea bush to another with similar body movements, to put at least 18 kg of green tea in her sack to receive the day’s pay. If not, pay is cut by half. Every kilogram marked above the 18 brings Rs. 3 extra income. Apart from plucking, women are also engaged in tipping newly pruned tea bushes.¹¹ A fraction of women is also engaged

¹¹ Pruning is level-cutting branches of mature tea bushes so that they start to regrow with fresh buds. This is done with sharp long knives and is considered as work suitable only for experienced male workers. Tipping is the task of selectively removing some parts of growing buds to maintain the consistency of growth across the tea bush. A small sharp knife is used for this task and is considered as exclusively for experienced female workers.

in a few tasks in the factory, especially filling tea bags and sweeping the non-machinery area.

It is the task of men (not of women in many plantations) to work below the tea bush to keep the ground free from factors like weeds and soil erosion that are detrimental to the yield of the bush. Ground maintenance involves a range of activities like pruning, draining, manuring, holing, forking, weeding, terracing, uprooting, thatching, new planting, chemical spraying, infilling, and many more. All this ‘sundry work’, as it is officially labelled, is labour-intensive manual operations, using only hand tools and demanding physical strength, which fit the male stereotype of ‘heavy work’.

Neither the agriculture of tea nor the factory processing of tea leaves into made tea involves an advanced technology or a specialised traditional craftsmanship or any other expertise to form a “labour aristocracy” (Moorhouse, 1978). Labouring in the factory involves only loading and unloading materials to machines. Machine setting and metering are the jobs of the factory management. Managers believe that any ‘male worker’ can handle these machines. Labourers are not graded as skilled and non-skilled; every worker receives the same basic wage, plus an incentive payment which is only applicable to those who do plucking jobs.

Plantation labour control is rather communal and ritualistic, and reminds us of many colonial artefacts. In parallel with dock labour in the UK until the 1960s, labour ‘muster’ is the day’s first formal control ritual that people in the plantations encounter. At 7.30 in the morning, plantation men and women gather at the muster point and line up in front of their Field Officers to get their names entered into the ‘muster cards’ (a sheet where daily labour attendance is recorded) and then receive the day’s work instructions. Also present are the *kanganis*, the communal overseers (see below a historical description of this supervisory role). The *kanganis* help finalise the Field Officers’ book work, and receive specific instructions as to what their work gang should do for the day’s wage.

These daily control rituals illustrate the labour control structures and practices. Labour has been organised into communal gangs where workers from different residential lines form different labour gangs which are often with *kanganis* from the same residential lines. This gang structure has direct implications for the allocation and control of men’s ‘sundry work’, which is allocated to work gangs in terms of rather customary physical definitions of work, such as weeding a specific geographical area bounded by clear landmarks such as trees, water streams and rocks, etc. However, it should be noted that, though the work allocation is gang-based, wage payment for male workers is not related by any means to this gang structure. Male workers are individually paid on the basis of number of days attended, with no incentives. The only incentive for their daily work is that once they complete the day’s assignment, they can leave the field. As a result, men assigned to ‘sundry work’ enjoy considerable freedom in organising the internal structure of the gang work. To the extent that they complete the day’s task to the expectations of the Officers and Superintendents, they have a freedom not only to set their own rate of work and rest pauses, but also to release one or two members of the gang for ‘domestic matters’. “As a matter of fact”, commented a Field Officer, “the amount of work we assign for men is far below their day’s potential, and they can of course leave the field much earlier than their women”. As a norm, male workers assigned to sundry work leave the field at about 2.00 p.m. after completing the day’s work

or, less often, join tea-pluckers to gain an additional income of Rs. 3 per kilogram of green tea they pluck after their sundry work.¹²

4.2. Total institutional character of plantation labour process

Plantations have historically evolved into ‘total institutions’ (Best, 1968; Goffman, 1969) in which there was an integration of three generally separate spheres of life: work, living and recreation. It was the recruitment of immigrant labour in family units, during the colonial beginnings of plantations, that created the total institution which encompassed the entire existence of a resident workforce of a community known as ‘estate Tamils’ which is ethnically and politically distinct from the rest of the Sri Lankan society. For them, the plantation is not simply a place of work, but their ‘home’, and their existential security is structured around the spatial and economic base of plantations, and ethnic and political identities as plantation Tamils. So they are, as a *talawar* (bottom-level trade union activist representing a residential division) stated:

“We are estate people. We live here. We have nowhere else to go . . . ‘*Mudalalis*’ [tea smallholders around the company estates who constitute an alternative demand for plantation labour] can give us only day’s work. They can pay us more than the estate. But they can’t give us ‘homes’. We have to return to the estate to live. That’s where we live. We belong to it. . . . That’s all right that some work in *mudalalis*’ estates for a few days when they need additional cash. But we have to remember that we are estate workers. We live here”.

A superintendent’s comment adds to this:

“Labour muster is something they [residential Tamils] know from their childhood. Early in the morning, estate women come to the muster with their kids. When they go to the field, the kids are sent to the school or the crèche. They are born here and grow here. . . . They are an inseparable part of the estates. Muster is one of their daily routines”.

The total institutional character of Sri Lankan tea plantations means that production of tea has never taken place within a defined organisational boundary per se, but within an ethnic community whose social rationale of existence is historically constructed as production of tea. Production of tea is thus the living of a politically sensitive minority ethnic community, whose welfare is a national political interest. As a result, plantation labourers were provided, within the plantation set-up, with rent-free housing, free medicine, estate schools, nursery (crèche) for children, some food rations, a Hindu temple, and a church, as well as a maternity ward and a midwife in the case of larger estates (most of these funded by government welfare

¹² Due to shortage of women workers for plucking, male workers are encouraged to join the plucking after their sundry work for an additional payment of Rs. 3 per every kilogram of green tea they pluck. However, it seemed that this monetary incentive is not strong enough to attract a large majority of male workers to work alongside their female counterparts partially due to the patriarchal communal ideologies, and also the institutionalised daily routines of domestic work such as taking care of their small vegetable garden and livestock, as well as men’s leisure of ‘drinking’.

measures rather than by the plantation companies). Their existential security is ensured through national level tripartite political agreements between their trade unions (which are of course their political parties whose leaders hold cabinet ministries related to the welfare of plantation Tamils), the Planters' Association, and the government. According to such national level agreements, every plantation company has a regulatory obligation to provide employment for each and every residential worker registered with the company.

The accounting implication of this 'total institutional character' is that plantations, as a post-colonial Third World mode of production, have never evolved to de-embed themselves sufficiently from the society as an independent and 'rational' economic entity, so that managers in it can exercise a relative autonomy in decision making and control, an essential condition for accounting to penetrate as a mode of 'rationalisation' of production with economic ethos of capital accumulation (cf. Weber, 1992). Given the supremacy of 'society' and 'polity' over the plantation 'economy', accounting has never been strong enough to penetrate as a dominant mode of labour control and rationalisation. Instead, like many other industries in the Third World, plantation labour control mobilises extra-economic social relations. The supervisory structure is one example for this proposition.

4.3. *Supervisory structure: communal control of labour*

The immediate supervisor of labour gangs is the *kangani*, whose role has a long history dating back to the beginning of colonial plantations in the early 19th century. During the colonial phase of plantation development, British planters in Sri Lanka (then Ceylon) had to rely solely upon the recruitment of 'coolies' from the South Indian villages. Recruited coolies were organised into gangs under the headship of a so-called '*kangani*', also an Indian Tamil, but positioned higher than the other coolies in terms of caste, and hence had certain primordial command over the others. In his (not her, because *kanganis* were always men, not women) role as a recruiter, the *kangani* was given a sum of money for every worker he brought to Ceylon (called 'head money'), and he was also paid a daily bonus for each worker who turned up for work on the field (called 'pence money'). Similar to an "internal contractor" (Buttrick, 1952; Littler, 1979, 1982) in the early period of industrial development in the West, the *kangani* was a paternalistic leader to whom the role of organising the labour community was subcontracted. One of the most incisive descriptions of the role of the *kangani* was written by A.R. King, when he was the District Judge of a plantation area in Sri Lanka:

"He is the leader and representative of the coolies composing his gang and artfully binds them to him in every conceivable way. He is their banker and spokesman; and the principal relationships between him and the coolies are of the most complicated nature—a skilfully devised network by which he manages always to exercise a hold upon each coolly, either by virtue of his responsibility to the coolly, or the responsibility of the coolly to him. He disposes these relations much in the way that a practised gambler arranges his betting book, safe to be the winner in any event". (Administration Report 1870, quoted in Moldrich, 1990, p. 61)

Despite the absence of 'debt bondages' and other colonial apparatus of power, the community-based supervisory role of the *kangani* is still in operation. Today, the term

kangani is used to identify the first-line labour gang supervisor, who is often an influential adult male in the residential labour communities. Still, his power to oversee labourers stems neither from any ‘skill’ per se nor solely from the bureaucratic legitimacy of the role, but from the “structural precursors” (Littler, 1979) in the plantation social fabrication. The notion of extended family and its kinship relations are central structural precursors within which the communal role of *kangani* is in situ. How the role of *kangani* is embedded within these structural precursors is well explained by the following comment of a Superintendent.

“A *kangani* is ‘anna’ [an elder brother] for many older workers, and ‘aiya’ [uncle] for younger ones. We do not make him a *kangani* but his own people do so. He is their leader and often is the ‘talawar’ [trade union representative of a residential division] as well. He and his wife are the main arbitrators of communal conflicts. For example, when a drunken man beats his women, they run to the *kangani*’s house. They never come to me without their *kangani*. It is always their *kangani talawar* who accompanies them to me or any other officer in or outside the estate”.

In contrast to the supervisory control of men’s sundry work, women’s work (plucking) is subject to three interrelated control practices. First, it is time-controlled, and requires them to attend work for an eight-hour work day. Secondly, it is output-based, and requires them to pluck a minimum number of kilograms (16 or 18 kg, depending on the weather conditions) to be entitled to their day’s pay. An incentive of Rs. 3 is paid for every kilogram plucked more than the minimum target.¹³ Thirdly, field supervision by a *kangani* complements the monetary and hourly framework of control. Nevertheless, female workers also work as gangs in an area close to their residential lines under the direct supervision of a *kangani* and irregular supervisory visits by field officers and assistant superintendents. Supervision of female work is largely concentrated on the quality of their work. A *kangani* pointed out:

“We have to be careful about how our women, especially younger ones, treat the tea bush. It is very important that women pick only the bud and the top two leaves, because mature leaves are bad. They spoil the colour, taste and the smell of tea. While they pick the bud and the top two leaves, they have also to clean the bush by cutting off any mature leaves. This is important to keep the tea bush levelled and ready for the next flush. If you don’t keep an eye on them, they rush from one bush to another, only doing picking, so that that they can quickly fill their sack to the day’s target, but leaving the bush uncleaned and uneven for the next flush. Not only that, they often hide a fraction of mature leaves under the good ones in their sacks to make their sacks heavier than they should really be. It takes time and experience for the younger women to learn to love the tea bush and care for it. Not like the good old days. Nowadays, especially these younger ones, they are not loyal to what they do”.

¹³ These were the ‘norms’ in 2002 when we carried out our fieldwork. An enquiry in April 2006 revealed that the minimum plucking norm and the incentive payment for each additional kilogram have increased to 22 kg and Rs. 11, respectively. Also, the minimum daily wage has increased from Rs. 126 (about £1) in 2002 to Rs. 180 (yet still about £1) in 2006. These wage increments mainly reflect the national agreement to adjust wages in line with the increase in the Cost of Living Index, which is the Colombo Consumer Price Index.

Centred on the role of the *kangani*, the plantation labour control is still based on a gang structure with paternalistic relations of supervision. These labour gangs are subject to consistent supervision by higher ranking officers in the plantation hierarchy. Above the *kanganis*, there are Field Officers who perform routine ‘field tours’ across the relevant plantation division. These are well supplemented by non-routine ‘surprise’ visits by the Assistant Superintendents and the Superintendent. These visits by the higher ranking officers are intensive inspections as to whether the gangs are working to their expectations, and often result in ‘shouts’ (harsh verbal punishments, the remains of physically coercive regimes of colonial plantations). It was evident that such ‘harsh’ shouts and ridiculing of workers are the typical mode of labour relations, and submissiveness is an ideological element of plantation social formation. The relationship between superintendents and the labour gangs is based on a combination of mutually accommodating and conflicting psychological and social moods: a combination of respect, power, fear, and paternalistic care towards the workers. The *periya dorai*, as the superintendent is commonly called by estate workers (literally, the big boss), is the chief guest for many community and family festivals in the plantation community, and the final arbitrator of many community conflicts.

Neither the wage nor the target-based incentive payments stem from accounting calculations. The daily wage, incentive payments and the plucking targets for women workers are decided neither at plantation nor at company level based on accounting information per se. Instead, they are decided at national level tripartite negotiations between the plantation trade unions, planters’ association, and the government, which are rather reflections of the changing electoral power balance between national political parties and the trade unions representing the interests of plantation Tamils. Plantation trade union leaders are commonly known as ‘king makers’ as their support ultimately decides which political party would come into government in national elections. Even though they represent a minority ethnic group in Sri Lanka, their support has become critical, as the majority of Sinhalese votes are equally divided into the two major political parties so that, without the support of ‘block votes’ of minority ethnic communities, neither of the major political parties would be able to establish a majority government in the parliament. Trade union leaders, with the communal block-votes at their command, have effectively mobilised this political scenario in post-colonial Sri Lanka to penetrate into national politics and to position themselves as key actors in the determination of working conditions of plantation workers. In this way, they have been able to bring the ‘poverty and productivity of plantation workers’ to the forefront of the political agenda of the nation, and to convert the plantations into a ‘welfare state’ where a large amount of international development funding (mainly sourced by the World Bank and the Asian Development Bank) is mobilised to the ‘alleviation of poverty and enhancement of plantation labour productivity’. A separate semi-government institutional framework, known as the Plantation Housing and Social Welfare Trust, has been set up with the financial sponsorship of international development agencies to govern this welfare state. Major government agencies related to the plantation industry, Planters’ Association (to represent the plantation companies), plantation trade unions, and several NGOs form the active membership of this trust.

Within this institutional set-up, the determination of wages, incentives, and work targets, as well as ‘disciplining’ workers, is far beyond accounting, but is effectively integrated into

the control apparatus working at the level of civil society. The news release quoted below, in addition to the opening quotations of this paper, provides an instance of labour ‘discipline’ by civil society.

“Hapugastenne tea estate produces some of the best low grown teas in Sri Lanka, the world’s biggest tea exporter. The estate management was desperate to find a solution to the rampant alcoholism problem among workers. “Our biggest problem was that workers were not turning up for work”, said estate superintendent Warusavitarnne, a fourth-generation tea planter. “By 1995, 100,000 workers were no longer on the estate staff roll. In 1989, we had 296,000 workers on the roll and this had dropped to 196,000 by 1995. Alcoholism was the problem”. He sought the help of an NGO (Alcohol and Drug Information Centre, ADIC) through the Plantation Housing and Social Welfare Trust, a semi-government firm responsible for the social welfare of plantation workers. . . . The NGO put up an exhibition of paintings and write-ups by children between five and 12 years in the local Sports Club to show what alcoholism does to families and communities. The children were told to illustrate the problems at home associated with drinking. “Appa (father), don’t drink, it smells. Don’t fight – we can’t study”, were some of the slogans. “Don’t drink” stickers were pasted all over the “line rooms”. . . . The project, which was supported by the UN children’s agency, UNICEF, sought to reduce the consumption of alcohol and improve the health of workers to enable them to return to work and be better parents to their children. . . . The result: the small estate hospital which once admitted between 60 and 70 women roughed up by their drunk husbands every month, reports much fewer incidents. Not one of the 196,000 estate workers in 1995 has reported sick and off work in 1999, he says. “We may not have been able to bring back the working population to the 1989 level but what is important is that we have straightened the curve and prevented further dropouts”. (World News, Inter Press Service, 29 June 2003, www.ips.org).

The accounting implication of these control relations and structure is that, in the context of a high social embeddedness, labour is controlled not by making the labour process visible to managers through calculative practices, but rather through tying the labour process to the community-based paternalistic relations. The agro-manufacturing of tea has been made, not a distinct economic activity subject to managerial rationalities and prerogatives, but an integral element of a subjective mode of living of a ghettoised ethnic community. Tea is not just ‘manufactured’, but is indeed the spontaneous outcome of ‘living’ their day around the material realities of their lives: tea bushes, factory, residential barrack, plantation whistle, labour muster, plantation schools, crèche, plantation officers, gender ideologies and division at work, ethnic politics and welfare facilities from the government, and so on. Neither the accounting nor any other ‘rational’ mode of managing for that has been able to break apart historically the ‘production of tea’ from the social and political lives of the ‘plantation Tamils’, to give the plantation labour process a relative autonomy so that rational calculative mentalities and techniques could control them. Nevertheless, for more than 150 years, with the absence of ‘rational’ modes of calculative practices to control labour, plantations, as ethnically ghettoised communities, were creating a surplus value for the global capital.

4.4. Reproductive and representational role of accounting

Alongside these labour control rituals and relations in plantations, there are certain calculative practices which, arguably, can be taken within or outside the definition of accounting. On the one hand, part of these practices can explicitly be taken as accounting because they certainly deal with prototypical financial and management accounting techniques. On the other hand, there are many more calculative procedures which do not explicitly fall under financial or management accounting per se, but physical estimations and approximations of the 'real'. Whether one could label them as accounting or otherwise is not strictly important here because, as we understand, in either case, the explicit role of these calculative practices is to construct a quantitative representation of the 'real' which, however, is not mobilised to the control of the labour but to reproduce the existing non-accounting-based labour control regimes. In this section, we will discuss what calculative practices are in place and what roles they play in the overall control function.

Plantation managers, especially those at the middle and supervisory level, except for *kanganis*, are entrusted with day-to-day routines of collecting, organising and reporting various physical data alongside their day-to-day control rituals. Similar to a typical transaction processing system, these calculative rituals capture, and in a hierarchical manner, summarise the day-to-day realities. For example, Field Officers' daily routines are tied up with the compilation of what they call the 'muster card' which contains the names of the workers who attended the day's muster, a system of coding to record the type of work each labourer is assigned to, and the quantity of green tea that pluckers produced at the afternoon and evening weighing sessions. Thus, in addition to the labour attendance data, the muster card provides the 'the field weight' of production at each weighing centre. A copy of the muster card compiled by each field officer goes to the Assistant Superintendent who then performs what they call 'muster card amalgamation', to calculate the aggregates for the plantation unit as a whole each day. The second copy of the muster card goes to the payroll clerk who enters individual names into the 'check-roll' for the purpose of wage payments. In finalising and approving wage payment schedules at the end of each month, as an internal check of irregularities and frauds of entering 'fictitious persons' in the muster cards to misappropriate wage payments, the Chief Clerk should make sure that muster amalgamation totals tally with the payroll totals, and any discrepancies should immediately be reported to the Superintendent. The green tea collected at weighing centres across the plantation is transported to the factory, 'factory weights' are computed and recorded in what is called the 'factory tea book'. Again, as an internal check of irregularities and, especially, the fraud of stealing green tea, the discrepancy between the 'field weight' and the 'factory weight' should be within the established norms of 'allowances for natural withering during the transport'. During the factory processing of tea, a few more weighings are done: after the processing stage called 'withering', to calculate 'after withering weight', and after classifying the made-tea into various quality grades. Weekly, monthly and annual summaries are abstracted from these daily-record-keeping rituals inherited from the colonial masters.

Information so generated serves two major purposes. First, together with prototypical bookkeeping activities of maintaining ledger accounts, it provides the basic transactional information upon which financial accounts are prepared, and hence helps satisfy the financial

reporting requirements of the plantation company as a limited liability company listed on the Colombo Stock Exchange. Second, in the long run, they provide the ‘statistical’ base upon which the ‘production norms’ are set for planning and financial control purposes, both at company and national levels. A salient feature of these physical calculations is that they are periodically sent not only to the head office but also to various government agencies dealing with the ‘plantation sector’, especially the Plantation Ministry, thus forming not only company-specific data but also a national statistical database on tea production. It is these ‘statistics’ which are used to construct so-called ‘production and agricultural norms’, a set of benchmarks about the ‘nature of tea production and agriculture’, which are used to prepare budgets (known as ‘estimates’ by the plantation managers).

The process of preparing ‘estimates’ is as follows. By September, the Head Office distributes a circular, a lengthy document detailing the guidelines and instructions on preparing the ‘estimates’ for the next fiscal year. This circular mainly details around 80 expenditure items which the plantation managers have to estimate. There are three types of ‘norms’, on the basis of which those expenses should be estimated: national level norms (mainly rates of wages and incentive payments as agreed in the tripartite negotiations between the plantation trade unions, Planters Association, and the government), company-specific norms (mainly computational bases for managerial salaries and other expenditures such as fertiliser, electricity, transport and other overhead items, as well as capital expenditures), and the plantation unit-specific norms such as yield per acre, green tea to made tea ratio, pluckers and sundry workers per acre, and so on. These plantation unit-specific norms are mainly derived by averaging the last 3 years, statistics of the plantation unit. Based on these Head Office given ‘rates’ and ‘computational bases’, managers in the plantation unit prepare the estimates for the next year and send them to Head Office for perusal and approval. By November, there is a budget review meeting, where the Head Office managers, together with the plantation unit managers, review and approve the estimates.

On the basis of the acreage under cultivation, and the ‘norm’ of yield per acre as supplied by the Head Office, plantation unit managers estimate the production for the next financial year, and break it down for ‘monthly estimates’, after allowing for various social and climatic conditions such as Hindu and Sinhalese New Year and religious festivals, and monsoon periods. These production estimates provide the basis upon which many ‘direct production expenses’ are estimated. The primary purpose of ‘estimates’ prepared and approved in this manner is rather bureaucratic and directed to the ‘prior approval of expenses’ for the plantation unit. They simply set upper limits within which the plantation unit managers are expected to confine their expenses, under the doctrine that no expenses should be incurred without prior approval from the top of the bureaucracy. It was clear that these so-called estimates do not perform as any operational budgeting per se to set normative performance objectives for managers and workers, but indeed as ‘estimations’ of what they can ‘extract’ from ‘nature’, given that certain climatic and socio-political conditions are in place. Ex-post ‘audit and managerial inquiries’ of variances are mainly directed at ‘investigating’ the possibility of irregularities and frauds, and any variations in the yield per hectare (upon which many other direct expenses are estimated) are readily justified by pointing to the ‘bad weather’ and/or the ‘Tamil problem’, which is the term some managers use for the issues of labour politics in plantations. As a superintendent once said, “That’s the nature

of tea production; it all depends on weather and labour politics. A drought can destroy our production target, so does Mr. Thondaman when he calls for a national labour strike”.¹⁴

Within this system of estimates and accounting, each plantation unit is considered a ‘production centre’, but not an independent profit or investment centre. Once the plantation unit has transported its output to the Head Office, it is the task of the latter and its agents in the Colombo Tea Auction to realise the market value of the product. The value of plantation production is accrued at Head Office, out of which it makes necessary provisions to meet the expenses of the plantation unit. That means the creation of surplus value, and its valorisation, are administratively detached from each other. The system of estimation discussed above is to provide the necessary link between the organisational units of valorising and creating surplus value, in that necessary working capital is estimated and provided for the reproduction of the labour process. This is budgeting for financial control rather than operational or labour control. An important empirical implication of this system of calculative practices, which we will theoretically elaborate using our theoretical model in the forthcoming sections, is that ‘manufacturing’ of tea in Sri Lankan plantations is a product of a particular ‘nature’ which is taken to be beyond the managerial prerogatives, but subject to the hegemonic apparatus of the wider society. Thus, historically, the corporate capital has been integrated with wider hegemonic structures for the purpose of reproducing a peculiar network of social relations within which tea is manufactured. In this context, the role of calculative practices is rather reproductive than transformative, rather representational than controlling.

5. Analysis

In this section, we ‘theoretically rationalise’ our case empirics on labour control and accounting through the Gramscian notion of political hegemony. As we have pointed out in Section 2, theoretical rationalisation is carried out at three analytical levels: structural hegemony, agential hegemony, and the day-to-day practices of governance and control.

5.1. Structural dimension of political hegemony

One of the epistemological propositions in our framework is that political economic history, rather than serving as a contextual narrative, can ‘rationalise’ the *raison d’être* of peculiar governance and control systems. One way of doing this is to explain the structural hegemony which bears reproductive or transformative properties, along with the convergence and divergence of political state, civil state and the changing modes of the economy. Political state represents all government institutions, including military forces, departments, and bureaucratic mechanisms. Historically, especially in its colonial epochs, the political state tended to be coercive and despotic in its governance and control apparatus, and provided

¹⁴ Plantation sector labour strikes are a very common political phenomenon in Sri Lanka. For example, according to the official statistics of the Sri Lankan Government (see <http://www.labour.lk/table10.html>), during the 3 decades from 1971 to 2001, the minimum number of plantation sector strikes per year was 24 (in 2000, involving 32,528 man-days), while the maximum number was 296 strikes in 1981 (involving 432,925 man-days), and the average number of strikes per year was 112 (involving 161,737 man-days).

the necessary superstructural conditions to organise colonial mercantile capitalism. However, in LDCs, the coercive power of the political state came to be challenged by the upsurge of civil society, especially after their independence. Gradually, these countries developed a civil *state*, along with the political state and the economy, which encompassed social organisations, including political parties, trade unions, professional bodies, intellectuals, etc. In understanding hegemony as a structural condition of governance and control, this historical shift of hegemonic structures from the political to the civil state must be examined. In the context of Sri Lanka, such structures have evolved through its pre-colonial, colonial, post-colonial and neo-colonial phases. Table 2 summarises this evolution and its implication for governance and control.

As shown in Table 2, the first two historical phases represent despotic and coercive regimes of governance. Pre-colonial governance is based on a well-defined system of castes which forms division of work, as different castes were chartered with specific occupations or professions (Pieris, 1956; Seneviratne, 1978). These castes were hierarchically organised from the lowest of crafts and farming to the highest ranks of landed aristocracy and the royalty (see Pieris, 1956). Economic activities were organised within this hierarchy of castes and extended families rather than within formal organisations. Aristocracy was the basic mechanism of governance that legitimated the appropriation of surplus, jurisdiction and control of social mobility, while work practices were structured into caste rituals. During the colonial epoch, the kingship became transformed into the colonial political state, and the dominant economic activities were extended to a plantation-based mercantile economy which was financed by Sterling capital, and laboured by immigrant South Indian Tamils. Consequently, within plantations, Tamil labour was subject to the *kangani* system of labour recruitment and control, and the debt bondages to *kanganis* and the plantations (see Alawattage, 2005; Bandarage, 1983; de Silva, 1982; Rote, 1986; Tinker, 1974). This was a despotic regime of governance where coercion prevailed over consent. In this, there was a bifurcation of ‘corporate control’ (i.e. controls pertaining to relations of production dictating the appropriation of surplus value) from ‘labour control’ (i.e. controls pertaining to relations *in* production dictating the creation of surplus value). This bifurcation was seen in a dual control mechanism: the London and Colombo Agency Houses for managing the ‘corporate aspects’ of the operations through accounting-based reporting and auditing practices, and paternalistic caste and ethnic relations (mobilised from South Indian villages) for managing labour relations. Labour control of colonial plantations was, in a way, similar to internal contracting in pre-industrial Britain (see Alawattage, 2005; Buttrick, 1952; Littler, 1979, 1982), paternalistically centred around the role of *kangani* as a communal leader. During this period, plantations were made into a total institution within which an ethnically ghettoised labour force was managed through a rather despotic apparatus of control. Consequently, the economic activity of tea production was tied up with the existential security of the plantation Tamil community, and the political identity of ‘plantation Tamilness’ gave rise to the historical bloc of plantation Tamils, a project manifested through the politics of ethnic trade unions.

The post-colonial episode was a story of converging the political state, civil state and the market economy to form a hegemonic regime of governance. It began with the transfer of the political state to the indigenous capital represented by feudal aristocracy (Jayawardena, 2000). The basic structure of the new political state was set by incorporating the political

Table 2
Evolution of hegemonic structures and governance

Historical phase	Location of hegemony	Regime of governance	Social structure	Governance mechanism	Content
Pre-colonial	Convergence of political state, civil state and economy in feudal governance based on kingship and caste	Despotic (coercive) under kingship	System of caste as division of work and governing hierarchy	Aristocracy as legitimacy of appropriation of surplus, jurisdiction and control of social mobility	Rituals as social programmes to control individuals, families (castes), and society
Colonial	Weak civil society and economy subsumed under military and bureaucratic apparatus of political state	Despotic (coercive) under imperialism	Feudal mode of production subsumed under colonial mercantile capitalism	Colonial bureaucracy as mobiliser of mercantile capital and administrator of imperial jurisdiction	Ordinances, rules, regulations, and administrative and financial codes coupled with physical coercion and paternalism
Post-colonial	Convergence of political state and civil society to surrender colonial economy	Hegemonic (consensual) under civil state	State capitalism as anti-imperialist mode of production subsumed under crony capitalism	Political patronage as mechanism of revitalising civil society and a shadow system of governance	Rules, regulations, and administrative and financial codes subsumed under political patronage
Neo-colonial in progress	Revitalising economy subject to the hegemony of civil society	Hegemonic (consensual) under arrangement between civil state and global capital	Market capitalism guided by the managerial and liberal economic ideologies of global capital, but subsumed by political hegemony	Global development capital and local private capital aligning with the political patronage	Rules, regulations, and administrative and financial codes subsumed under managerial ideologies of global capital and patronage politics

apparatus of Western modernism and democracy. The populace received a political significance in the electoral discourses of the political state, which hitherto had never been there. Consent of the masses became a significant factor for the new political elites to sustain their power. This signified the upsurge of the civil society and had certain implications for the emergence of a hegemonic political structure (Shils, 1963, p. 2). First, the political state began to organise a modern political apparatus with rationally conducted administration, a political party system, and a machinery of public order. Secondly, beyond plantation, economic progress and welfare of the masses was brought to the top of the political agenda. Thirdly, the new nation-state became concerned with upholding its dignity of traditional cultures and the recognition of being an independent nation. These changes transformed the despotic regime of governance into one of hegemony, where consent prevailed over coercion, although coercion never ceased to be used. Application of coercion was indirect and implicated in the structural properties of the economy and society, which constrained the choice for the masses. Structural constraints on the political organisation of people, which prevailed hitherto under colonialism, were freed, and various historical blocs started to emerge to gain long awaited supremacy of civil society over the colonial apparatus of the political state and the economy. Thus, post-colonial society means one in which the civil society started to penetrate into the political state and the economy by reorganising and revitalising archaic social relations of kinship, caste and ethnicity, etc., through political patronage.

The political impact of the revitalisation of the ‘social’ was far reaching. Having culminated in the four centuries of despotic colonialism, it was anti-colonial at the outset, and was searching for alternative political ideologies towards organising ‘independent’ economy and polity. The result was the “state capitalism paraded as socialism” (Ponnambalam, 1980, p. 31). However, it must be noted that bureaucratic apparatus originated during the colonial regime continued even within new state enterprises and their regulatory bodies (Jayawardena, 2000). In addition, development plans, directives from donor agencies, and a number of policy recommendations by local intellectuals formed the content of governance. While this was so, political patrons within the network of political patronage and clientelism gained power to recruit, promote, and transfer personnel across state bureaucracy, and bureaucracy was surrendered to the personal and political agendas of those in political authorities. In contrast to their rational objectives of economic efficiency, effectiveness, impersonality and fairness, patronage relationships were increasingly mobilised to satisfy the political objectives of those in power. The political discourses of nationalism and party politics rationalised the existence of state enterprises in terms of welfarism, and the notions of profitability and economic efficiency were replaced by satisfying the needs of the political patrons and their supporters, culminating in a ‘crony capitalism’. By the mid-1970s, the most dynamic layer of the newly created historical bloc, the petty-bourgeoisie intellectuals, had taken on their characteristic features: democratic with a peasant face; reactionary and opportunistic in the face turned towards the government: politicising, corrupt and faithless (cf. Gramsci, 1978, p. 455). The ‘chit system’, whereby local-level political patrons recommended their clients for government employment (the principal employer of state capitalism), opened a flood-gate for corruption led by village intellectuals aligned to political parties in power (see Hettige, 1984; Ponnambalam, 1980). The developmental objectives of nationalisation

were never realised. Instead, the result was the emergence of crony capitalism, where localised rationales of community relationships such as kinship and political party patronage replaced the ‘universal’ rationales of market and bureaucracy, resulting in a gross economic inefficiency.

The neo-colonial phase of hegemony was the response to this ‘economic crisis’ of crony capitalism. It was a hegemonic project of revitalising the economy to regain economic sustainability by aligning it with the globalisation movements of capital. Economic enterprises hitherto organised under the ideological apparatuses of ‘socialism’ and state capitalism were reorganised as entities of private capital to be governed by liberal economic apparatuses. The necessary ideological and intellectual leadership, as well as financial support, was sourced from transnational development agencies such as World Bank, IMF and Asian Development Bank. A new hegemonic arrangement formed between global capital agents, local private capital, political state, and the civil society organisations (which were duly acknowledged and accepted within the emerging intellectual discourses of ‘social capital’ led by World Bank and the like (cf. Carroll, 2001; The World Bank, 1998)). The political slogan of this new hegemonic arrangement is that the accumulative capacity of capital (i.e. productivity and profitability) is the essential base-line for worker-welfare through a participative system of governance and control. Furthermore, this is the present-day structural arrangement of political hegemony within which its agential dimensions, governance and mundane of labour control are situated and rationalised.

5.2. *Agential dimension of political hegemony*

The agential dimension of hegemony focuses on the operations and roles of agents and their engagement in politics, alongside the historical evolution of structures and governance mechanisms. Accounting researchers paid much attention to this dimension. For example, focusing on the development of public sector accounting in the UK, Goddard (2002) reads Gramsci as “. . . the fact of hegemony undoubtedly presupposes that account is to be taken of the interests of the groups over which hegemony is to be exercised . . . that the leading group makes sacrifices of an economic-corporate kind” (Gramsci, 1971, p. 31, cited in Goddard, 2002, p. 659). Goddard goes on to define the public sector “as a set of hegemonic institutions whose primary purpose is to maintain a consensus within society but also maintain the dominance of one social group” (Goddard, 2002, p. 659). Similarly, drawing on Gramsci, Richardson (1989) defines hegemony as “theory of intellectual and moral leadership”.

Seen from the realist perspective, politics and roles of agents cannot be merely reduced to struggles between different groups of people, especially between proletariat and bourgeoisie. Instead, as we mentioned earlier, we focus on an understanding of the struggles between these two social classes, as well as between agents and socio-historical structures. Joseph (2002, p. 39) contends:

“. . . hegemony cannot be understood simply in terms of the struggle between different agents; the material cause of hegemony must be sought. Agents are involved in relations, both with each other, and with social structures and practices. A hegemony or hegemonic project should therefore be seen as an articulated attempt to preserve or transform such structures and relations”.

To justify his argument, Joseph quoted Gramsci:

“... incurable structural contradictions have revealed themselves (reached maturity), and that despite this, the political forces which are struggling to conserve and defend the existing structure itself are making every effort to cure them, within certain limits, and to overcome them”. (Gramsci, 1971, p. 178)

We cannot completely reject Gramscian accounting for its ‘negligence’ of structural aspects of agential hegemony. Researchers we referred to earlier did have some inclinations to the structural implications of agential hegemonic projects. For example, Richardson (1989, p. 419) contended that “the theory of hegemony is a mid-range theory appropriate to an understanding of the processes which maintain hierarchical political structures”. Cooper (1995, p. 176) aimed to “explore accounting from a dialectic understanding of society recognizing the importance of the various elements in the superstructure, language, ideology and so on; but also recognizing the importance of our material conditions and economic systems”. These attempts bear considerable similarities with a critical realist turn. However, when defining agential hegemony from a realist perspective, we can systematically capture certain reproductive features of structures and mechanisms that shape the behaviour of social groups.

These social groups, on the one hand, develop a historical bloc through organising social alliances and by deploying state strategies for gaining access to state power and economic resources, and on the other hand, maintain their distinct identity as a separate hegemony alongside the ruling class. This does not imply that agents can do everything. In defining agential hegemony, Collier (1989) specifies that agents would engage in both politics of change, by taking over or destroying certain institutions, and politics of conserving, by defending the existing institutions from the attacks to change them. The former is a transformative role which requires conscious and political actions. In other words, agents actively and consciously use various strategies to transform the status quo through politics of change. The latter is a reproductive (regenerative) role which does not require active politics, as the structure itself reproduces its properties unless there are counter-hegemonic actions on the part of different agents. If such counter-hegemonic or sub-hegemonic actions emerge, then there would be struggles between such social groups. The role of the dominant group is to conserve the social structures or defend them from attacks from competing elites by engaging in politics of conserving. How politics of change and politics of conserving operate in different settings is an empirical question. The organisation of the historical bloc of plantation Tamils can be examined in both these senses.

Plantation Tamils have been organised into a historical bloc from the time the nation gained independence. However, a remarkable uplift of political power of this historical bloc took place during the early 1980s due to three interrelated political events. First, plantation Tamils were given citizenship and voting rights in general elections. Secondly, the electoral system of the nation was reconstituted to a ‘proportionate’ system, because of which the plantation bloc-votes became a critical element of the overall political balance of the nation. Thirdly, the long-lasting civil war between the separatist Tamil groups in the Northern part of the country and the central government gave a welfare emphasis to the plantation Tamils as a preventive strategy, so that the possibilities that the plantation Tamils would join this separatist groups on an ethnic basis were to be avoided (see Thangarajah, 2000). As a result

of these political events and incidents, the historical bloc of plantation Tamils received a new political shape, and its leaders became a constitutive element of the political state by being elected to parliament. Mr. Thondaman, leader of the Ceylon Workers' Congress (CWC), the largest trade union of the plantation Tamils, was given a senior ministerial post.¹⁵ As the leader of the hegemonic tea plantation project, Mr. Thondaman used this opportunity to exploit state strategies for enhancing social and economic welfare of the plantation workers. He continuously had political negotiations over matters regarding social and economic conditions of plantation Tamils, and brought forward convincing arguments for increasing welfare (increased wages, housing, health care, education, employment, etc.) of the workers. Mr. Thondaman managed to paint a special ideological picture of the identity of the plantation Tamil community and enhanced the agential capacities of their historical bloc by infusing more ideological and political power through CWC.

These developments in tea plantation represent transformative roles of the leader of the community. They are transformative because the leadership adopt politics of change towards gaining more access to state power and improving the ideological, political and economic base of plantation workers. While this is so, the leadership also tend to preserve some structural properties developed from economic liberalisation (open economic policies and the market rationales of economic order), right-wing political ideologies, and social and cultural institutions established within the plantation community. This is a political project for infusing of interests and organising alliances as a historical bloc towards reproducing not only a neo-liberal economic ethos, but also 'plantation Tamilness' and its inherent communal institutions. This is politics of conserving. Agential hegemony is thus hinged upon a dual role, where one cannot ignore structural relations with which the actions of agent interact. It is this theoretical context in which a particular hegemonic governance and control system can be explained. In the next section, we will discuss this system.

5.3. *Hegemonic governance and mundane of labour control*

Both structural and agential dimensions of political hegemony are invariably mobilised to economic organisations where capital and labour interact with each other, resulting in a particular hegemonic governance and control mechanism. This mobilisation was partly described in our opening quote as 'bloody politics' which resulted in 'politics as a mode of labour control'. As an integral part of the control mechanism in economic organisations, this political mode of labour control rolls up from the agential dimension of political hegemony. However, there is an extra-agential (structural) dimension embedded in labour control: a communal labour control mechanism developed from 'total institution' and the *kangani* system. This duality, i.e. agential influence as well as structural persistence, constitutes the 'hegemonic governance and the mundane of labour control', our next component of the model of analysis. This hegemonic system appears to be a 'locally constituted governance and control mechanism', but operates in response to continuous interactions between the

¹⁵ Later on, mass media coined the term "king maker" for introducing Mr. Thondaman, as many political parties tried to approach him over election campaigns. This is because the majority of votes up-country, especially in the district of Nuwaraeliya-Maskeliya, came from the plantation Tamils. To form a government, the votes of this community became inevitably decisive (see Hewagama and Warnepala, 1989).

structural and agential dimensions of hegemony. It appears to be a sub-hegemony servicing the ruling class, but operates by pro- and counter-hegemonic actions through the strategies of politics of change and politics of conserving. The understanding of this duality reflects in Gramscian accounting research. Cooper (1995, p. 179) argued that the state creates political and economic compromises, and asserted that these compromises are universal interests. Goddard (2005, p. 30) showed that a “collective will” exactly corresponds to “the creation of ideological unity”. The persistence of such ‘hegemonic compromises’ or ‘ideological unities’ acts as an operational mechanism in a hegemonic governance and control system. For Gramsci, if this duality did not exist, then potential organic crises would change the historical bloc. Plantation Tamils sustain their historical bloc through adhering to this mechanism of a hegemonic governance and control system.

From the 1990s onwards, political hegemony has come to be inspired by neo-liberal economic policies, while preserving the ‘welfare economy’ and ‘total institution’ within the tea plantation. Politics of change reflects on the kind of hegemony which has managed to transform the economic base of plantation workers, while politics of conserving reproduces ‘total institution’ and ‘communal control’ embedded in the traditional culture of the plantation Tamil community. As long as economic welfare is guaranteed by the political leadership rather than by new ownership of plantation firms, labour control within the confines of the corporate management control mechanism has not been proved to be sustained. Instead, the system of hegemonic governance and control has become the dominant mode of labour control, indicating that labour control is to fall within the confines of civil society. We will elaborate this scenario by reflecting more on politics of change and politics of conserving.

5.3.1. *Politics of change*

As we have already mentioned, this dimension of hegemony represents actions and interactions of different groups. It is a political project based on individuals’ interests, and it organises social alliances as a historical bloc for gaining access to state apparatus and resources. Consequently, through a “passive revolution” (Gramsci, 1971), the leadership engages in politics for improving the economic and material base of the workers. As we saw earlier, negotiations of wage increases, better housing, healthcare, education, etc., have become the dominant mode of influencing of the ruling class. If the negotiations do not succeed, the leadership organises more radical trade union actions against that class. As the leadership has been transformed into a hegemony appearing to be the ‘king maker’, the ruling class has to surrender and produce consent for materialising economic demands. Politics of change is then a valid expression to argue that economic base is not a deterministic factor, as the hegemonic governance and control system plays an agential role to change or transform this base. The upsurge of civil society towards the development of this control system has the political capacity of questioning, confronting and transforming the economic base, rather than taking it for granted as the deterministic factor.

Politics of change, however, does not create a completely different form of economic mode. Instead, the leadership always engage in politics on behalf of the workers’ welfare, because it is the only legitimate action for securing votes of the workers at any forthcoming election. Workers believe that government is dominated by Sinhalese ideology

(Thangarajah, 2000), so that they need a leader who can negotiate with the government to enhance their economic materials. Transformative actions rather than destructive programmes are needed for maintaining the existing order of hegemonic governance, while the Tamil leadership sustain the ‘true leadership’ of plantation workers. In realist philosophy (Bhasker, 1989), this explanation endorses not only the importance of actions of agents but also the transformative nature of social structures. The transformation connotes a possible change within certain limits, but it does not imply any creation that would replace the status quo. Joseph (2002, p. 209) concludes this that “as far as the concept of hegemony is concerned, argument[s] . . . have been directed against the various inter-subjective approaches that present it merely in terms of actions and interactions of different groups without proper reference to the social conditions within which this takes place”. The social conditions referred to here include both economic and political circumstances under which plantation Tamils have to mobilise various strategies towards better sustaining a welfare economy. To that extent, these strategies include politics of change. However, when there are inevitable elements of the hegemonic governance and controls which cannot be transformed at all, they fall into the politics of conserving.

This shows that politics of change acts as an organising principle of the labour control mechanism in the tea plantation. As formulae of wage determination or any payment scheme are not directly related to the cost control mechanism, corporate management has no lever of control that could be extended to controlling the labour process. Instead, these economic rewards are handled by political leadership through negotiations with the ruling class. Any change to pay-rise would occur within the parameter of this politics, the politics of change. In terms of classical Marxist analysis, wages and economic rewards are determined through a valorisation process, where the labour market is an active institution in capitalism, and labour is a commodity in this market (see McLellan, 2000, p. 273–94). However, when and where poverty is pervasive and persistent (which was the case in the Sri Lankan tea plantation), a perfect labour market would not exist (Jayasinghe and Wickramasinghe, 2005). Instead, through the actions of bargaining on behalf of workers, political leadership come forward to influence the labour market for realising political demands that would enhance economic welfare of the workers. The ultimate outcome is a situation where capital has no means of controlling the labour as economic rewards become relatively unrelated to performance, but an inevitable role is then left to hegemony rather than management for its political bargaining. From hegemony’s point of view, leaders tend to project to the mass that they make ‘changes’ to pay schemes happen through negotiations. In a hegemonic governance and control system, this is a continuous political process in which possible transformation would occur to reproduce the existing structure of labour relations.

5.3.2. *Politics of conserving*

In the hegemonic governance and control system, politics of conserving has been an essential element, especially two important areas: (i) conserving ‘Tamilness’, and (ii) conserving total institution. With respect to conserving Tamilness, the leadership of plantation Tamils continuously struggle to sustain its identity of leadership by protecting it from potential rival groups. This is a particular political project where arguments and discourse are put forward to highlight legitimacy of leadership, and actions and programmes are launched to

preserve the political ideology of “plantation Tamilness”. To this end, CWC and its leaders become active in strengthening local bases of CWC and its trade union arm, and campaigning for the ruling class at respective general elections. Moreover, CWC leaders enter into certain memoranda of understanding with the ruling class, which have direct statements with regard to the preservation of ethnic identity of the Tamil community. This conservative element of politics constitutes the labour process into a distinct ethnic group rather than a workforce. The formation of this ethnic identity is a detachment of the workforce from the formal control mechanism of capital, and is an institutionalising of the workers as a community. This formation is an essential requirement for forming hegemony as a historical bloc and a social alliance (Joseph, 2002). However, this cannot be guaranteed unless leadership considers the need of reproduction of social conditions. Joseph (2002, p. 207) points out “. . . that hegemonic projects are possible at all, and that different groups and classes can realise their own particular social projects, is due to the basic fact that the conditions for economic reproduction need to be socially secured and that this an open-ended process”.

With respect to conserving ‘total institution’, the Tamil community has developed certain ideologies. That is, plantation as the life of people (Williams, 1958), the way of their living (McLellan, 2000), and the mode of labour control (Moldrich, 1990). Hegemony’s role is to preserve these ideologies through necessary political actions. This is a reproductive rather than transformative requirement for which hegemony has developed, and the ultimate outcome of this political engagement is a particular labour control mechanism detached from formal corporate control structures. Even though bureaucracy is a principal form of ‘getting things done’, corporate control structure has little autonomy for extending formal controls. Instead, gang structures and its roles entrusted to *kangani* have formed a particular communal control mechanism which hailed from the inception of tea plantation in Sri Lanka. As we discussed earlier, communal relations and paternalistic leadership have been an inherent characteristic of this communal labour control system. Hegemony has institutionalised this cultural and traditional programme, and this is a “cultural hegemony”, as Althusser (1984) termed it. The mundane of labour control is seen to be part of this cultural hegemony, and control mechanisms are being culturally deterministic rather than being driven by technical processes such as accounting. This bears some similarities with what Cooper (1995) and Goddard (2002) analysed as ideological roles of accounting.

One other thing is noteworthy. The total institution is only a mechanism that exploits plantation workers, rather than an avenue for proletariat dictatorship. The type of hegemony developed in the tea plantation is led by a particular political hegemony of the ruling class, and this consists of a bourgeois class. Educationally, economically and culturally, the (plantation) workers are different from bourgeois (Joseph, 2002, p. 65), so that they are incapable of maintaining a proletarian hegemony. Rather, the workers are prone to maintaining a particular cultural identity and communal controls hailing from traditions and paternalistic relations. The total institution is a necessary condition for the bourgeois class to maintain their sub-hegemony, because the labour control system we explained above cannot resolve economic and social problems. Instead, this control system reproduces poverty and under-privileged social conditions, and this reproduction process is needed for hegemony to sustain. In relation to the domain of labour control, this is also about politics of conserving. How all this reflects on the appearance of accounting is analysed below.

5.4. Appearance of accounting

At the outset, we have highlighted that accounting in advanced capitalist countries is a technology of governance in which technologies such as standard costing, budgeting, performance measurements or accounting-based incentive schemes are deployed to control labour process (Hopper and Armstrong, 1991). For the accounting technology to be in the centre of the labour control domain, certain structural conditions must prevail. These include perfect labour market in which full labour mobility is guaranteed, clear principal-agent relationships where agents attempt to exploit labour for capital accumulation, and the availability of rational decision-making and control mechanism (see Hopper et al., 1987). Management accounting has shown its ability to function in the domain of labour control. Armstrong (1994, p. 194) notes that “one of the core promises of management accountancy is that for enhancing managerial control of labour cost”. Even within the context of trade union agitation, the role of management accounting in labour control cannot be neglected. Armstrong (1994, p. 203) goes on to say that “depending on trade union bargaining pressure, the intersection of management accounting and industrial relations may assume different forms. Where trade unions are strong enough to make positive demands, pre-planned budgets may reduce the ability of local managements to reach an accommodation. Where union organisation is weak, on the other hand, a line manager with an eye on the financial performance indicators may attempt to impose a pay settlement or a change in working practices”. This is an instance where a trade union as a civil society institution is infused in governance and control. Gramscian accounting shares with such findings to argue that hegemony would shift from coercion to consent, and vice versa, depending upon the ways in which ideological discourses emerge through social conflicts (Cooper, 1995; Lehman and Tinker, 1987; Richardson, 1989).

When looking at the roles of accounting in tea plantation, we learn a different lesson. This can be discussed through five important episodes of accounting functions: (1) genesis of accounting as part of a corporate (bureaucratic) management system, (2) book-keeping of production function, (3) feeding back to financial reporting purposes, (4) benchmarking the nature for production planning, and (5) hegemonic explanations for possible variances. The genesis of accounting within the corporate (bureaucratic) form of management control broadly links to colonial administration in the 19th century, in which private firms were given autonomic power to establish certain technologies for controlling resources and people. The introduction of modern-corporation and allied management control mechanisms brought accounting-based control systems which required more quantification, calculations, reporting, planning and controls (Perera, 1975). The accounting-based controls in Sri Lankan tea plantation appear to be extra-hegemonic controls, while hegemonic controls have been dominant in the type of mode of production in tea plantation. The aims of the genesis of these controls, however, do not change, because the persistence of tea plantation has to depend on the function of global capital which requires accounting controls and reports for the validation of managerial actions (Armstrong, 1987). However, as political hegemony dominates the overall control mechanism, accounting merely appears and helps reproduce the status quo rather than influencing and transforming the mundane of labour control.

The book-keeping function of production reproduces ‘the real’ which is embedded in the nature of tea production and the associated hegemonic control system. The maintenance of various records and books help the managers quantify the productive events and outcomes of tea plantation, and build upon an informational hierarchy running from the point of tea plucking to keeping records in the Head Office and elsewhere. In a way, the workers come to be disciplined over ‘checks and balances’ of these calculative practices, but such disciplinary practices go hand-in-hand with a feudal control structure embedded in the hegemonic control systems. It is this feudal structure and its associated paternalistic relations which become prone to the generation of data through the function of book-keeping rather than accounting, and establish a particular control structure for making the people governable. In other words, if these feudal and paternalistic structures did not exist, then accounting-based quantifications and calculations would not survive to discipline the workers. The co-habitual relation between the set of paternalistic relations and the book-keeping function of production comes to be supplementary mechanisms to reproduce the nature of the hegemonic control system. However, the supplementary mechanism does not appear to dominate accounting over paternalistic relations. It is paternalistic relations which tend to preserve the reproductive requirement of political hegemony, and the book-keeping function of product merely represents this requirement. This representation corresponds to Cooper’s (1995) argument that accounting comes to highlight material conditions of hegemony.

Beyond this representative function within the tea estate, the function of book-keeping extends to financial reporting for regulatory purposes. The basic records and books are developed into summaries and tables of quantities ready for translation into financial terms. This is indispensable, in that external reporting composed of these financial data can provide a ‘true and fair’ view of how profit is generated, and capital is accumulated. Financial reporting appears to be building shareholder confidence, and it is this principal-agent relationship that guarantees the ‘economic sustainability’ of tea plantation on which the hegemonic control system depends. Rather than building up a proletarian leadership to acquire and control economic resources of tea plantation, hegemonic projects under neo-liberalisation programmes tend to gain and maintain consent from the ruling class, and resultant political hegemony tends to satisfy the global function of capital. Adherence to control through paternalistic relations, and allowing the field officers and accountants to extract non-accounting data and translate them into accounting ones become manifestations of hegemonic goals, despite accounting’s being supposed to operate in the context of principal-agent relationships (cf. Hopper and Armstrong, 1991). In this way, accounting mediates the political hegemony with the capital, but the political hegemony sustains as a distinct and powerful social institution. Whereas the financial reporting function of accounting appears to be a necessary technology of the governance and accountability system, political hegemony actively engages in the gaining of consent from officers for maintaining the underlying hegemonic control system and its associated local cultures, work rituals, and paternalistic relations. Along with these cultural and work rituals, accounting itself becomes a ritualistic practice, as Ansari and Bell (1991) found, while it presents as representing the process of gaining consent (cf. Uddin and Hopper, 2001).

The use of financial and non-financial data for the development of norms and estimates, and for the compiling of macro-statistical profiles of tea plantation, has some implications

for the existence of political hegemony. The norms developed from the primary data feedback into the hegemonic control system by means of estimates. These estimates are used for financial allocations for expenses which are seen in an operational budget. The operational budget is then used as a financial control tool for corporate managers at the head office. While this is so, it is these financial controls which secure operational continuity of production, and an economic base for the proletarian class for their living. Political hegemony comes to fight for better economic endurance, which reflects on the financial allocations in estimates. As long as the norms and resultant estimates guarantee this material outcome, they are seen as mechanisms of assurances rather than controls. They cannot act as controls as long as hegemony fights for such assurances, while allowing the masses to maintain their local cultures and work rituals. The compiling of macro-statistical profiles can create a public domain about the socio-economic conditions, issues, and problems. These profiles can form discourses about poverty (economic conditions of people), production declines (natural conditions of plantation), global competition (market conditions of the product), etc. For the purposes of gaining consent from the ruling class, arguing for the needs of further economic welfare, and, in turn, reproduction of public image about the crisis in tea plantation, the discourses provide a 'rational' epistemic base for the political hegemony to survive. Arguments for discursive formation, and their use in political bargaining, can be facilitated by these statistical profiles. What we can infer from this is that norms, estimates, and macro-profiles benchmark the future of the political hegemony.

When financial data tend to reveal any deviation from the estimates, the overall evaluation becomes subject to 'justifications' by political hegemony, in terms of leaving the 'reasons' to weather, politics, or the decline of tea prices. Even though these 'justifications' are vague and implicit, there is no explicitness of mechanism for tearing away the reasons and analysing the causes in a 'rational' manner. The vagueness and implicitness of the reasons become powerful as, on the one hand, explicit analyses are not undertaken, because these would lead to revelations of issues in local politics, and their implications for inefficiencies of production and, on the other hand, no action can be taken to rectify the deviations in question. Again, the non-existence of such rational feedback controls can be explained by referring the issue to the existence of political hegemony. Deviations and remedial actions spotted by the management become the inputs for discursive formation on the part of political hegemony, rather than pinpointing the matter as a labour issue. Discourses come to be established to argue that natural reasons such as weather, work rituals and politics are 'perfectly acceptable', so that business 'goes on as usual'. In an attempt to consider long-term remedial measures for the problems of inefficiencies, certain actions were taken through privatisation and liberalisation programmes. The management, however, has realised that actions must be taken outside the domain of labour control, as matters relating to that are handled by the political hegemony. Instead, new management sees the possibilities of improvements in the areas of quality accounting, product diversification, manufacturing technology, pricing strategies, etc. These areas are detached from the agricultural aspects of tea production. The former are yet governed by management, and the latter are contestable terrains of the political hegemony. What we learn from these instances is that it is not the issue of whether accounting is not rejected or accepted under politically charged organisational settings (cf. Cooper and Hopper, 1987; Ogden and Bougen, 1985), but the issue of how accounting merely reproduces

the *status quo* of a political hegemony which blurs the boundaries of organisational control systems.

6. Conclusions

This paper has a theoretical aim which responds to an empirical issue: the dominance of a political hegemony and the non-constitutive appearance of accounting vis-à-vis labour control. It differs from the way the role of accounting in labour control is theorised within Western contexts; that is, accounting has often been constitutive and transformative. This paper shows that accounting appears differently in political hegemonies prevalent in the Third World, and that such idiosyncratic appearance can be theorised in a cultural-Marxist framework of hegemony which recognises an interactive duality of the structural and agential dimensions.

The structural dimension is conceptualised as the spheres of broader unspecified structures, including political, social and economic conditions that, on the one hand, constrain, and on the other hand, are reshaped and reproduced by the agential hegemony. It conveys the nature of the constitution of ruling classes and the masses, their economic and political interests, their power sources and structures, including aristocracy, military, and democracy, work rituals, and power of civil society over political state and economy. Within the Sri Lankan plantations, this structural dimension has been seen through the evolution of structures from colonial despotism through post-colonial hegemony to neo-colonial hegemony. This evolution reveals that governance and control practices embedded in those structures, including the mundane of labour controls and the appearance of accounting, are reproduced and transformed by agential hegemony. Agential hegemony stems from historical blocs, but they are not simply political representations of any social class. Rather, as in the case of ‘plantation Tamilness’, it is a powerful alliance between classes and stratifications with diverse, and often conflicting, political interests.

Such political hegemonies are not necessarily mechanisms by which one class (ruling class) deploys strategies to dominate and control the others or to extract consent from them in a Machiavellian sense. Rather, they are governing mechanisms of actions of all parties subject to the governance and control, either with ownership or ruling status, or being owned or being ruled. For this, political hegemony is often related to consensus rather than coercion: compromise to be governed by. The agential possibilities of historical blocs should be linked to the structural conditions to escape from the one-sided and Machiavellian interpretations of hegemony, which privilege strategies devised by one to extract the consent of the other. Within economic enterprises, these structural and agential dimensions of hegemony are manifested in ‘practices’ which articulate historical and political ground rules and reflect in the mundane of labour controls. These practices become the medium through which individuals collectively constitute and reproduce structural and agential properties they live.

The role of accounting in Third World enterprises should be understood within the evolutionary context of political hegemony. The genesis of the accounting function in plantations can be linked to the colonial bureaucracy which through the agency houses in London

and Colombo governed the relations of production between the absentee Sterling capital and the appointed superintendents at the plantations in Ceylon. Though accounting has evolved to capture the realities of production function in terms of quantities of labour usage and acreage, etc., and though such quantifications certainly fed into the financial reporting purposes, accounting has never been mobilised to make the labour process visible and controllable by management. Instead, accounting calculations of production function have been discursively used to ‘benchmark’ and represent the existing structural and agential dimensions of hegemony as ‘norms’ of the nature. Thus, futuristic calculations, such as budgets and estimates based on such norms tend to reproduce the hegemony rather than transform it. Any deviations of performance from the budgets and estimates could easily be justified by referring to the structural properties of the hegemony, especially labour (in)discipline which are beyond the controllable scope of such calculative practices but fall within the political hegemony.

The plantation case illustrates and promotes a realist concept of hegemony as a theoretical framework to analyse and understand organisational practices, especially accounting, in the context of Third World or post-colonial politics. It offers a way to synchronise structural and historical, agential and political aspects of hegemony with the institutional aspects or practices of management control. By doing that, it helps resolve certain theoretical and empirical issues pertaining to the contextual differences between the West and the Third World, and it also contributes to classic structure-agency duality in organisational analysis. In particular, the polarisation of critical realism in the hegemonic analysis indicates that our understanding of the roles of accounting depends on how we conceive of society. An overtly inter-subjective ontology neglects underlying causal mechanisms and dominant processes. Instead, critical realism privileges the close connectedness of ever-present material cause and continual reproductive actions of human agency. Third World accounting is differently manifested in this inter-connectedness within different historical blocs. Such different manifestations can be explored in future work.

Appendix A. Interviews and conversations

Interviewee	Nature of interviews/conversation and issues discussed
In Colombo and Rathnapura	
Accountant (head office) dealing with divisional level reports and records	Two interviews, approximately 1 h each, dealing mainly with management accounting procedures, especially budgetary planning and control processes and procedures
Senior manager (head office)	One interview, approximately 1.5 h, dealing with strategic management and marketing aspects of plantations
General secretary of Planters' Association	Two Interviews, approximately 1 h each (early morning at his office before office hours, he had a habit of coming so early, before anyone else). Interviews were mainly about overall structure of plantation sector and strategic issues it faces from perspectives of plantation capital. Productivity and profitability crisis, labour politics, encroachment of plantation lands by villagers with patronage of local-level politicians, stagnating global market conditions, problems of welfare coordination, deteriorating social status of planters, and some historical issues were main issues discussed

Appendix A (*Continued*)

Interviewee	Nature of interviews/conversation and issues discussed
General secretary of trade union	1 h conversation about plantation rehabilitation programme and role of trade union therein. Also discussed history of plantation trade union movement, role of political leadership therein and ethnic nature of trade union politics. Poverty and material conditions of plantation community also highlighted, together with problems of lack of education, alcoholism and domestic violence
Officer in Plantation Ministry	Approximately 1 h discussion regarding state involvement in plantation activities. Started with formal procedural aspects (types of reports and checks that ministry demands from each plantation company, etc.), discussion soon turned to 'unofficial' aspects of plantation management, recruitment of superintendents, and distribution of welfare funding, etc.
In Rakwana Two superintendents	One superintendent five times at his bungalow for discussions ranging from 30 min to 2.5 h, and the other twice, approximately for 1.5 h each time. Largely open conversations where researcher let them to reflect upon their experiences and opinions on plantation matters. Thus, matters discussed diverse, ranging from technical aspects of plantation management, including accounting procedures, to politics of labour, to personal stories of progress (and lack of it) on plantation ladder. Nevertheless, most of the time, they quickly jumped to concern on deteriorating social status of planters and how planters role is transformed from 'somebody' to 'nobody' due to trade union and party politics. Later discussion largely saturated and mostly reproduced content of previous discussions
Three field officers (former village friends)	Frequent meeting in field and town of Rakwana discussing day-to-day matters: work routines, problems, and incidents. Also revealed nature of ethnic separation of supervision, control and work allocations.
Chief clerk responsible for all accounting and bookkeeping activities at plantation division office	Frequent meeting to go through estate office documents and to inquire into accounting and bookkeeping procedures at plantation division
Three factory managers	Met every visit to factory, and informal conversations while on the job. Clarified various issues relating to factory observations
<i>Kanganis/talawars</i>	Frequent meetings in field, in town, in residence, and even at researcher's family home. Discussed their day-to-day issues, concerns and problems. Most talked about material conditions of their community and their communal role of handling domestic violence and disputes, and their attempts to help communities with help of political patrons
Labourers	Frequent meetings and short conversations in field, their residence and town about life and work in general, problems of their children and so on. Lot of 'stories' about noteworthy incidents, especially violence and conflicts among competing political groups and also opinions about cricket matches on TV, too
Regional plantation trade union officer	1 h discussion about role of regional trade union office: about his coordination between plantation community matters with plantation management, police, regional politicians, and trade union head office

Appendix A (Continued)

Interviewee	Nature of interviews/conversation and issues discussed
Two trade union front-line officers	Met every visit to regional trade union office and conversed while they dealt with matters of labourers. Place like hospital clinic, busy but open environment dealing with matters. Very 'bossy' with plantation workers. While busy with workers' issues, communicated their opinion on these matters and 'problems of management'. During lunch time, less disturbing for somewhat focused conversation with woman officer about 'gender' issue (for her, domestic violence on women by men)
Regional politicians	Some visits to regional politicians of two major political parties. Conversations mainly on their role in and patronage links with plantation community politics. How they interfere with plantation management and how often, on what issues, etc.
Police officer	Approximately 1 h interview with crime officer in Rakwana Police station who mainly deals with plantation matters. Main topics included way they deal with <i>kassippu</i> (illicit liquor) and domestic violence in plantations. Also highlighted way that regional politicians and trade union officers interfere in police matters
Practising lawyer in Rakwana Court of Justice	Approximately 30 min conversation about plantation community cases, nature of domestic violence, especially violence on women by men
Two small scale tea growers (<i>mudalalis</i> , i.e. petite bourgeoisie in village context, one with holding of 25 acres, and other with 12 acres)	Number of visits to their gardens Conversation ranged over 1 or 2 h with <i>mudalalis</i> , their family members engaged in the control and supervision of work, and also workers. Mainly talked about labour control practices, <i>mudalalis</i> paternalistic relationships with workers, and casual labour recruitment practices
Villagers and Rakwana townsmen	Frequent day-to-day chats with people on various matters ranging from national level political issues to regional issues and also cricket matches. Rich source of information on various matters, especially for triangulating with what plantation managers and politicians said
Others	Some conversations with regional education officers and school principals dealing with plantation schools and educational opportunities available to plantation children and how culture hinders their educational potentials

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