

ARTICLE

Accounting records and slavery in 19th century Brazil: a historical approach

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Abstract

This research analyzes the role of accounting in the slave system of Brazil in the 19th century, looking at the records and inventories of the slave trade and the accounting of the slave buyers. The study had a qualitative approach using historiographical research. In terms of media, it was bibliographic and documentary with an exploratory objective. Part of the documentary research was carried out in the online database Slave Voyages and in person at the Historical and Geographical Institute of Pernambuco (IAHGP). Based on the analysis of the documental sources, from the slave trade to the purchase of the slaves by plantation owners, the slaves were registered in the accounts as merchandise/property to generate wealth. Accounting is considered to have reproduced in its records and financial statements the naturalization of power relations established by the colonial system. This study contributed to the reflection on the role of accounting professionals who, from a more critical perspective, could have understood the process of objectification to which the enslaved were subjected. It also indicates that they cooperated in the abolitionist movement.

Keywords: Accounting. Slavery. Eighteenth-Century Brazil.

Registros contábeis e escravatura no Brasil oitocentista: uma abordagem histórica

Resumo

A presente pesquisa tem por propósito analisar o papel da contabilidade no sistema escravagista do Brasil oitocentista, investigando os registros e inventários do tráfico negreiro e também da contabilização dos compradores de escravizados. O estudo teve abordagem qualitativa ao utilizar a pesquisa historiográfica, quantos aos meios, foi bibliográfica e documental com objetivo exploratório. Parte da pesquisa documental foi realizada no banco de dados *on-line* Slave Voyages e presencialmente no Instituto Histórico e Geográfico de Pernambuco (IAHGP). Com base na análise das fontes documentais do ciclo da escravidão desde o tráfico negreiro até a compra dos escravizados pelos senhores das fazendas, os escravizados eram registrados contabilmente como uma mercadoria e/ou propriedade para gerar riquezas. Considera-se que a contabilidade reproduziu nos seus registros e demonstrações contábeis a naturalização das relações de poder instituídas pelo sistema colonial. Este estudo contribuiu para reflexão acerca da função dos profissionais da contabilidade que, de uma perspectiva mais crítica, poderiam ter compreendido o processo de objetificação ao qual foram submetidos os escravizados, mas também aponta que cooperaram no movimento abolicionista.

Palavras-chave: Contabilidade. Escravidão. Brasil Oitocentista.

Registros contables y la esclavitud en el Brasil del siglo XIX: una aproximación histórica

Resumen

El objetivo de esta investigación es analizar el papel de la contabilidad en el sistema esclavista del Brasil del siglo XIX, indagando los registros e inventarios de la trata de esclavos y también la contabilidad de los compradores de esclavizados. El estudio tuvo un enfoque cualitativo utilizando la investigación historiográfica, en cuanto a los medios fue bibliográfico y documental con un objetivo exploratorio. Parte de la investigación documental se realizó en el banco de datos en línea Slave Voyages y presencialmente en el Instituto Histórico y Geográfico de Pernambuco (IAHGP). Con base en el análisis de fuentes documentales, desde la trata de esclavos hasta su compra como esclavizados por parte de los señores de las haciendas, los esclavizados eran registrados en la contabilidad como una mercancía o propiedad para generar riqueza. Se considera que la contabilidad ha reproducido en sus registros y estados financieros la naturalización de las relaciones de poder establecidas por el sistema colonial. Este estudio contribuyó a la reflexión sobre el rol de los profesionales de la contabilidad que, desde una perspectiva más crítica, podrían haber entendido el proceso de objetificación al que fueron sometidos los esclavizados, pero también señala que cooperaron en el movimiento abolicionista.

Palabras clave: Contabilidad. Esclavitud. Brasil del siglo XIX.

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INTRODUCTION

The slave society in Brazil is the result of the implantation of colonialism, the power relations that organized society in a racial segregation, the form of work organization and the production relations guided by Eurocentrism (Quijano, 2000).

Slavery, one of the greatest humanitarian tragedies, deeply marked Brazilian society and served the interests of the national and international economy. Initially, it is important to define terms. Agostinho Malheiros, in his article on slavery in Brazil, defines it as political exclusion – it is not about partisan exclusion, but about relationship, social participation and public office – of enslaved human beings (Malheiros, 1866).

The commercialization of Africans made by Europeans during modern slavery was called the slave trade (Gomes, 2019), constituting a process of commodification and objectification of human beings, of withdrawing some from participation in free society. By definition, the slave was a self-moving asset, one that walks or moves by itself – a form of asset also related to animals (A. R. Silva & Rodrigues, 2013).

For more than three hundred long years, Africans were forcibly removed from their continent and taken to an unknown territory in order to be used in compulsory work, which characterized, in a sociological sense, withdrawal from the exercise of the individual's humanity and identity.

Particularly in Brazilian society, slavery lasted longer compared to all other slave colonies in modern times (Brum, 1998). The impacts of this time, therefore, are of paramount importance for understanding the current social and economic inequalities of the contemporary Brazilian scenario.

As historian and journalist Laurentino Gomes said in an interview with the newspaper *El País*, it is impossible to fully understand Brazilian society without studying and understanding the period of slavery in Brazil (Gomes, 2019). This also applies to world history, as the United Nations has designated August 23 as the International Day in Remembrance of the Slave Trade and its Abolition. The purpose of this date is to remember the period of slavery so that past mistakes are deconstructed and do not happen again.

The head of UNESCO stated that slavery still exists in our society, in the form of labor analogous to slavery, and mainly affects women and children. Therefore, the lucid observation of historical facts is essential to detect and combat analogous forms to current slavery (ONU News, 2020). Visiting the past is important to understanding the present. It is also important to understand how the racist ideology – Black people as inferior and useful only for forced labor – was built and sustained during slavery, remaining in the current periods of Brazilian society, since Black people continue to be discriminated against and suffer racial prejudice as a result of the construction of racist ideology of past centuries (Monteiro, 2021).

Thus, the accounting of the riches of slavery was important for the Brazilian territory. These records demonstrated the patrimony, the richness of the Portuguese crown. In the context of Brazilian society, the arrival of the Portuguese boosted the development of accounting, emphasizing that the need to control property already existed from the earliest times in the history of human society (Bugarim, Pinho, Rodrigues, & D. Q. Machado, 2013). The process of origin and evolution of accounting science, therefore, took place according to the needs of commercial records of society (Medeiros, Hartmann, Druzian, & Dalongaro, 2016; Santos, Smith, & N. P. Machado, 2005).

Accounting was important for the commercial relationship during the period of slavery because it was used as a way of controlling the property of slave owners and investors in the slave trade. This fueled the ambitions and economic-financial aspirations of its investors, being governments and/or businessmen. Ethical and moral questions, therefore, regarding the activity of commodifying people were not the subject of reflection during the period of slavery, since profitability was the ultimate aim of the activity. These reflections on the suppression of human value have been carried out only in current times.

The slave was seen as an inventoried asset, a property. The objectification of people and the deduction of the present times from the treatment of the slave as a commodity are perceived not only in the commercial relationship of the slave trade, but in the accounting of slaves, just as other merchandise purchased on the other side of the Atlantic was accounted for (A. R. Silva, 2014).

With the help of the discipline of critical accounting, subject of qualitative analysis of the application of accounting in society, which proposes to observe the dark side of accounting history, it analyzes how accounting served as a support to autocratic and/or dictatorial regimes, regimes harmful to social well-being, morality and ethics (Fleischman & Tyson, 2004). In this way, with the use of history and sociology, accounting use is investigated during dark periods of human history.

This study is constituted of the period of Brazilian slavery (1535-1888) and has as its core the 19th century and the application and use of accounting in this context, by the lords of the farms, to account the enslaved. The interest of the research is focused on a historical-sociological analysis of the economic aspect of the period of slavery and how the conjuncture and legacy of the era of slavery still impact the current situation of Brazilian society.

With these historical and sociological events in mind, the following question arises: What was the role of accounting in the slave system in nineteenth-century Brazil? The research has, as a general objective, to analyze the role of accounting in the slave system in nineteenth-century Brazil.

The historiographic method, in this research, aims to observe the relationships of the past to understand the present. In historiographic research, there is a permanent relation between the past and the present (Pieranti, 2008). One can, for example, observe how the relations of slavery influenced the racist ideology, since the understanding was that a black person had been made for servitude and was devoid of intelligence. Specific research on accounting during the period of slavery has been little explored (A. R. Silva, 2014). That said, this research has a contributory character of proposing the debate for the understanding of this theme. This article is divided into literature review, methodological procedures, results and discussion and final considerations.

LITERATURE REVIEW: COMMERCIALIZATION AND ACCOUNTING IN SLAVE TRADE

Accounting is a science whose purpose is to record the wealth of its users and, more broadly, its assets in a technical and programmed way. It is an applied social science, as it metamorphoses to offer information that fits and is intelligible and functional to the economic, financial and cultural changes that have occurred in society (Hendriksen & Van Breda, 2018; Iudícibus, 2021).

Accounting history is progressive, as accounting develops according to the progress and evolution of human civilization, its beginnings date back to antiquity. Archaeological finds from accounting history date the emergence of accounting to approximately 4000 BC. In the first societies, primitive man had the need to account for his herds, for that he used cave techniques to demarcate his property. Throughout the economic development of societies, both the profession and accounting science have been improving and shaping themselves to offer useful information to its users (Coliath, 2014; Medeiros et al., 2016).

Accounting has also improved to serve the needs of business innovations. Social demands became more complex, demanding more information and details and, therefore, greater accounting efficiency so that the information was fully useful to its users (Iudícibus, 2021; Martins, 2001; A. R. Silva, 2014).

Since accounting is a science that adapts to the reality and needs of society, in the period of humanity in which slavery was the economic source of wealth for nations, enslaved people were considered merchandise by their masters. Accounting science was used with a specific role of accounting for these assets (accounting asset).

This accounting became possible with the colonialism established in Latin America and the imposition of one of its bases, ethnic classification as a Eurocentric power standard, the concept of coloniality of power (Quijano, 2000). It is observed that the Spaniards and Portuguese, the latter in Brazil, were conceived as a dominant race and, therefore, had access to work and remuneration, although hierarchically superior activities were reserved for the nobility.

Individuals brought from the African continent, called blacks, were relegated to slavery. Thus, for Quijano, the coloniality of power is the inaugural milestone of the differentiation and hierarchization of races as an oppressive form of native peoples in different contexts, and still present in society.

In South America and Central America, the slave process was established and organized for the production and reproduction of goods and sending products to the European market, thus performing the functions of capitalism.

The slave trade was an important and lucrative maritime trade (Thornton, 2004). European investors were confident that profits would come from this forced and exploited migration. In this market, there is the construction of materials for the storage and transport of prisoners bought on the African coast to be enslaved, maintenance of stock and merchandise, food for the crew, insurance policies for travel – everything well ordered and complete (Gomes, 2019).

Table 1
Slave traffic data (1514-1866)

Description	Total number of slaves	Total trips	Average	Standard deviation
Slaves embarked IMP	10,666,347	34,480	309.3	154,8
Slaves disembarked IMP	9,203,722	34,185	269.2	137,3
Percentage of slaves embarked who died during voyage		6,480	12,2%	14,9%
Length of Middle Passage (in days)		7,315	60,4%	33,1
Percentage male		3,941	64,5%	12,2%
Percentage children		4,205	21,5%	16,6%
Tonnage of vessel		17,670	157,8	113,8

Source: Slave Voyages (s.d.).

The Slave Voyages database is an online memorial of the slavery period, with an extensive amount of data that has been attached in memory of the slave era (Slave Voyages, s.d.). In this database are records that help in understanding how human beings were taken to be subjected to forced labor. Below, Table 1 presents, by way of demonstration, the records in the slave investors' business inventories. These records are relevant for understanding the volume of African slave trade in economies that, like Brazil, were sustained by slavery for a long time.

It is observed that the number of slaves shipped to the Americas, of the total number of trips made in the period between 1514 and 1866, was 10,666,347. Of these, the enslaved who disembarked (did not die during the transfer) at the destination were in total 9,203,722.

Regard to the mortality of enslaved people, there was a considerable percentage, with an average of 12.2%. The deaths occurred for several reasons, including the difficult conditions of the crew. The mistreatment to which enslaved people were subjected is evident. As objects – they had, therefore, no human value – they were “stored” on ships in a similar way to goods. It should be noted that, from an accounting-financial investment perspective, these deaths represented a loss of assets; that is, less return on invested capital.

Data from Slave Voyages (s.d.) highlight the percentage of enslaved children: 21.5% on average. Enslaved children were called “slaves” and worked like adults on their masters' farms, and enslaved African children were taken to hard work, just like adults, in all activities (Peixoto, 2005).

It is observed that, despite the importance that slavery had for the economy, its population representation was not so significant according to the data presented in Slaves voyages (s.d.), whose records are important, given that, it is a memorial whose records help in understanding how human beings were brought to be subjected to forced labor.

Considering the need for accounting records of slave trade and slaveholder operations, critical accounting proposes to analyze and study the application of accounting tools in periods of history when there was authoritarianism, oppression, such as the period of slavery (Fleischman & Tyson, 2004).

Accounting research in the slave period is still little explored (C. C. S. Araújo & Carneiro, 2020), but it is important to understand accounting history, especially in the midst of oppressive governments. However, there is no way to morally judge the fact that accounting in the past was used to account for enslaved people, objectifying them, since, at the time, in addition to not being a morally wrong practice, it was one of the biggest commercial activities (Oldroyd, Fleischman, & Tyson, 2008).

During this period, all the components of accounting language were present: the records of the journey from the slave trade to the destination for sale in public squares. The depreciation of the slave also occurred (Lemos, Curado, & L. Machado, 2020), precisely because of the weariness of the enslaved. When slaves got old or sick, many were manumitted due to a great economic cost to the slave owner, thus avoiding expenses with “merchandise” (Lemos et al., 2020).

In addition to depreciation, there was also the taxation of slaves. Therefore, there was interest on the part of slaveholders in terms of reducing the tax burden on their goods. The general costs of bringing enslaved people were quite high, 40% of gross sales revenue – which attracted the attention of the Portuguese crown (Lemos et al., 2020; Ribeiro, 2012).

Accounting methods were used to demonstrate that depreciation, an accounting term referring to the loss of value of the good, was mainly due to the fact that there was no humanized treatment. That is, the life cycle of enslaved people was reduced, given the mistreatment and lack of adequate nutrition (A. R. Silva, 2012). This was one of the justifications used to spread the idea that free and humanized work would be more economically advantageous.

It is important to emphasize that accounting was a mean used by abolitionists to morally influence managers towards positive ways of treating their commodities, such as sugar, tobacco, coffee, cotton and slaves (Oldroyd et al., 2008). At the same time that the science of accounting had its functionalities aimed at the oppression of enslaved people, it was also used as a way to avoid it.

Inventory records of the slave trade in 19th century Brazil

In the history and evolution of accounting related to slavery on Brazilian soil, there are records regarding its formalization in the Brazilian colonial period, from 1535 to 1888 (M. Silva & Assis, 2015). The establishment of Brazilian lands as a colony made them a potential for riches to be explored (Medeiros et al., 2016).

In 1549, the first accountant of the lands of Brazil was pointed by the Portuguese Crown, Gaspar Lamego (Silva & Assis, 2015). The exploitation of the slave trade demanded that the Portuguese Crown had a method of controlling its possessions. The Royal Family constituted the “Royal Treasury or National Treasury” to control its financial activities (Medeiros et al., 2016).

During the period of Brazilian slavery, there were times when the average profitability of the slave trade reached 20%, it was the highest worldwide (Brum, 1998). In this period, the average profitability of the slave trade was even greater than the sale of coffee, which yielded a maximum of 15%. Therefore, the enslavement of people was profitable and the abolition of slavery would negatively impact this scenario.

Nineteenth-century Brazil is marked, initially, by the arrival of the Portuguese Crown to Brazil in 1808, when accounting had a greater relationship with financial and fiscal aspects. The gradual improvement of Accounting Science took place in accordance with the needs of the colony, which included fiscal control, tax control, slave trade activities and also the need for control, of a financial nature, of the revenues that the Portuguese Crown received (M. Silva & Assis, 2015).

The function of accounting in the era of slavery – in “oppressive contexts”, a term used by A. R. Silva (2014) – was to record the wealth of slaveholders. The Doctor Agostinho Marques Perdigão Malheiro, in his 1866 book, made a historical-legal-social essay on the treatment of enslaved people during slavery. According to Malheiro (1866), the slaves were treated as a commodity and had no legal and social rights. It was the property of its lord and owed him total submission, without protective measures by law. This work is of paramount importance, it is a first-hand study, since the author witnessed slavery at the time it was in force.

As these are large investments, full of details, if expenses were not properly accounted for, investors in the slave trade could lose their business. Accounting, therefore, served to facilitate the slaveholders’ transactions, systematize the slave trade and place value on the enslaved, as well as monitor the productivity of the enslaved (Fleischman & Tyson, 2004).

“Brazil was the largest slaveholding territory in the Western Hemisphere for almost three and a half centuries. It received, alone, almost 5 million African captives, 40% of the total of 12.5 million shipped to America” (Gomes, 2019, p. 24).

What is recorded, whether in images and paintings from the period, or in newspapers or even in the inventories of slave traders and slave masters, demonstrates that slave traders used the long period of slavery to obtain profits in this market. As much as the Europeans had hope for a financial return, trafficking was a risky commercial activity for investors. As previously mentioned, the navigations were carried out in poor hygienic conditions for the enslaved, thus causing an average of 12.2% of deaths (Table 1). Some enslaved people died because they weren't fed (Lemos et al., 2020).

The greatest risk of slave activity would be that the "merchandise" was damaged or did not arrive. Slave masters inspected their products, as it was important that the slave was in good condition, otherwise it would be rejected (Ribeiro, 2012). Although there was not always care for the enslaved, there was an authoritative demand for a good physique to work in the fields or in the mines.

The value of enslaved people was associated with physical characteristics, such as: physical health, youthfulness, gender issues. Men were generally worth more financially than women – due to strength (Fleischman & Tyson, 2004).

It should be noted that the enslaved people had different origins – which are located in the current territories of Angola, Congo, Mozambique –, different ethnicities. There was a process of deconstruction of their identities, which was implemented with great success so that they became only "black people" and, consequently, made it difficult for them to articulate in order to constitute resistance movements (Alencar, Carpi, & Ribeiro, 1994; Quijano, 2000).

Although the slave trade was a growing activity both in Portugal and in Brazil in the 19th century, England began to carry out diplomatic initiatives to end this trade. As these actions had no effect, the Feijó Law was created in 1831, in Brazil, which ended the slave trade (Alencar et al., 1994; C. E. M. Araújo, 2018). However, due to the high profits that the activity produced, the masters of the enslaved were against the application of this law, which, in fact, did not have the desired purpose.

Another attempt in the form of a law was enacted by the English Parliament in 1845, known as the Bill Aberdeen Act, which proposed the end of the slave trade through the actions of the Royal Navy as inspector of vessels that trafficked African slaves, which caused much controversy regarding the sovereignty of seas. Brazil, then, was pressured to emit the Eusébio de Queiroz Law in 1850. This law was effective, since, in the following years, there was a significant reduction in the slave trade, until its extinction, although the purpose was to avoid conflicts with England (C. E. M. Araújo, 2018).

METHODOLOGICAL PROCEDURES

The objective of this research was to analyze the role of accounting in the slave system in nineteenth-century Brazil. To achieve this, the following methodology was used: a qualitative approach to the problem. Regarding the strategies, it is a historiographical research, and regarding the means, bibliographical research and documental analysis with an exploratory objective.

This research appropriates the new history, which is the critical analysis of historical records (Curado, 2001). Which refers to the interpretation of meaning given by the actors of the time; in this case, accounting professionals, who created accounting reports and records during slavery. As it is a historiographical research from the 19th century, documental analysis of primary sources was used.

As for the classification of documents, documents from digital public archives were searched, since, due to the COVID-19 pandemic, there were limitations in the collection of information. Therefore, there was adaptation to most of the information obtained from the online search. The collection of information was on electronic sites and the main source of collection, the digital memorial Slave Voyages.

Documents from public archives of a notary nature were also researched when there was a reduction in contagion in the COVID-19 pandemic. It was then possible to make a visit to the Historical and Geographical Archaeological Institute of Pernambuco (IAHGP).

The choice of this institute was due to the fact that it maintains a collection with data and records from the periods of slavery in Pernambuco, one of the main port locations for the importation of enslaved people, as well as due to the geographical proximity, since the Institute was still closed in October of 2021, at the time of the research.

It is noteworthy that, during the research planning period, care was taken with the reliability of the sources through the establishment of criteria described below.

Box 1
Criteria used to establish the reliability of sources

Criteria	Meaning
Authority	Understanding the identity and reputation of the author and/or institution.
Authenticity	Origin of the document.
Accuracy/Objectivity	The document must be legible, understandable, and reliable.
Internal logic	Appropriately delimit the meaning of words and concepts.

Source: Adapted from Cellard (2008).

In the first stage of data collection, a first checklist was carried out, adapted from Cellard (2008), seeking to meet the reliability criteria presented in Box 2.

Box 2
Compliance with reliability criteria

Criteria	Comment
Authority	The researched institutions were: Slave Voyages, IAHPG.
Authenticity	a) Original documents filed at the IAHPG or published in the institute's journal; b) Digitization of original documents by Slave Voyage Memorial 2.0.
Accuracy/Objectivity	We have the collaboration of an IAHPG employee with a degree in History.
Internal logic	We have the collaboration of an IAHPG employee with a degree in History.

Source: Elaborated by the authors.

For the authority and authenticity of Slave Voyage, the Transatlantic Slave Trade Database, information that involves several years of research with a multidisciplinary team of specialists from the continents involved and the participation of renowned universities, such as Harvard, among other organizations, was considered (Plataforma 9, 2021).

In order to handle period records in the IAHPG, the researchers had to wear gloves and be more careful with the pages of historical documents dated from 1699-1884. The notary books were searched, in which the commercial transactions of the time were registered. As the purchase, sale and/or donation of slaves were a very representative commercial activity, these records were found together with other operations of properties and goods, all handwritten.

There was difficulty in interpreting the documents, as the way of writing and language at that time differs from the current one. Difficulty remedied with the help of the professional from the IAHPG museum in the interpretation of the collected documents and in the language of the time, for example: "black" as a synonym for slave.

Next, a list was made of the documents that would be collected, portraying the stages of the slavery cycle, which required the second checklist (Box 3).

Relative success was obtained in the collection of materials, the deed of donation of enslaved people was difficult to find because, as previously mentioned, there was no specific book in the IAHPG for recording the commercial relations of enslaved people or for donations. Most of the research time was dedicated to the analysis and interpretation of the registry books. When we tried the newspapers, they were selected by date, so a random search was set up, in which the desired success was not achieved. It was then decided to conclude the field and leave this part for future research.

Box 3
Types of collected documents

What will be collected?	Document Type			Source
	Typed	Manuscript	Image	
Records regarding the capture of slaves			X	Slave Voyages
Records of enslaved travels	X	X	X	Slave Voyages
Deed, such as inventory, of enslaved persons	X	X	X	Books and notary books (IAHGP)
Deed of sale of slaves		X	X	Notary books (IAHGP)
Deed of donation of slaves	X		X	Books
Advertisements in newspapers for the sale of slaves or abolitionist news	X			Magazine
Records from the abolitionist period		X	X	Slave Voyages

Source: Elaborated by the authors.

The analyzes arising from this research corpus were carried out based on the narratives found in the material collected in notary records, accounting records, accounting statements, newspapers, images, and database.

All this material was organized, interpreted (mainly the manuscripts) and then classified according to the stages of the research to be achieved. It was observed that this cycle of slavery constituted the units of analysis: accounting records of the capture and transport of enslaved people, registration of purchases and sales in Brazilian lands (as merchandise and forming part of inventories), the role of accounting also in the abolitionist process.

In light of the literature review, it was possible to reflect on the accounting records of the slave trade, as well as to examine the accounting of slave buyers through the observation of the records of farm owners, emphasizing how accounting classified them in the financial statements throughout the process of objectification to which enslaved people were subjected.

RESULTS AND DISCUSSION: BETWEEN CHAINS AND INVENTORIES

The creation of South America and Central America goes back to the implanted Eurocentrism and colonialism, whose model of power is based on the elaboration of the hierarchy of race (domination of the naturalized biological constitution of superiors and inferiors, of the colonized and colonizers) and in the historical forms of control of work, resources and products in the international mercantilist system (Quijano, 2000).

Accounting as an applied social science refers to the analysis and interpretation of social phenomena that occur in organizations, reflecting the characteristics of accounting information both in its quantitative (monetary value) and qualitative (nature of accounts) aspects (Coliath, 2014; Ludícibus, 2021). The slave society in Brazil uses accounting for its records of transactions, productivity and, in general, the assets of slave owners (Fleischman & Tyson, 2004).

In examining the records of the slave trade at the time, it was noticed the objectification of slaves and that they were treated as merchandise. The slavery process had its beginning in Africa with the capture of enslaved people. The traffickers acquired prisoners of war or kidnapped the natives, who were chained in order to be subjugated (Figure 1).

Figure 1
Treatment of slaves during capture

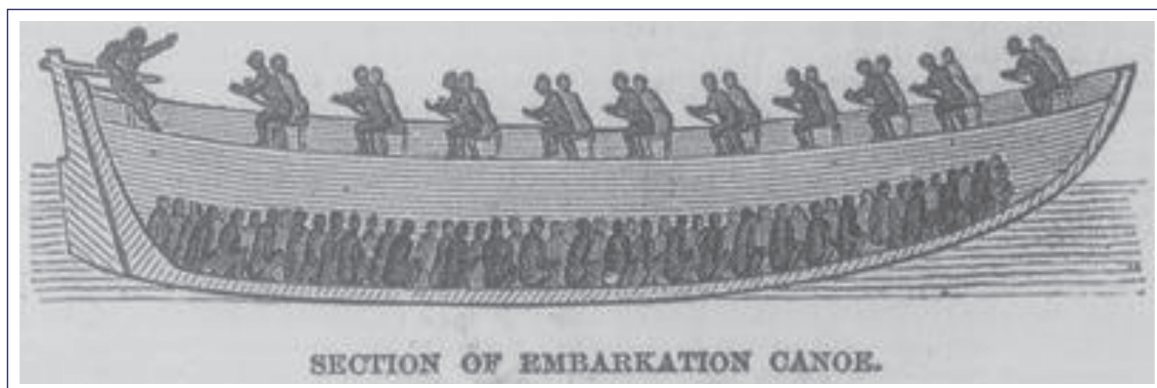


Fonte: Slavery Images (2022a).

The human condition of these captives was emptied when they became merchandise, a stage in which the first accounting records of the enslaved who would be shipped to their final destination in the Americas were already made (A. R. Silva, 2012).

The next stage refers to the long journey they undertook. To get a better idea of how the slave ships sailed, here are some images collected from Slave Voyages.

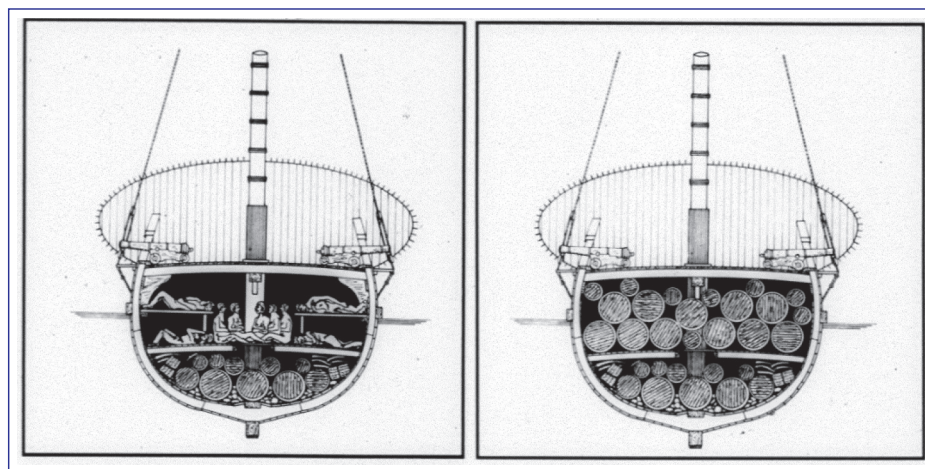
Figure 2
Illustration of navigation ships



Fonte: Slave Voyages (1849, p. 237).

Figure 2 demonstrates how the navigation ships which the enslaved were embarked. These canoes could carry 200 slaves, they were originally from Sierra Leone (Slave Voyages, 1849, p. 237). What is focused on in this image is the place where the enslaved were placed: at the bottom of the vessel, without much space and with little hygiene, little light and chained.

Figure 3
Boxed slaves with other goods

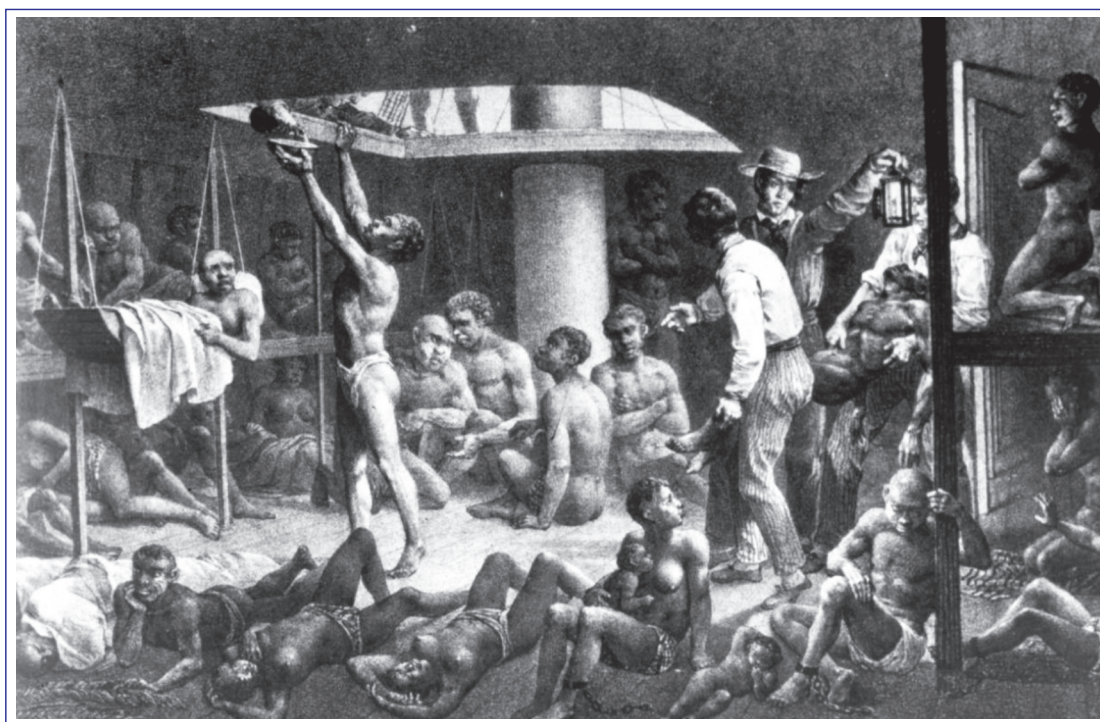


Fonte: Slavery Images (2022b).

It can be seen in Figure 3 that, on the vessel in which the enslaved were transported, other goods were also placed. Thus, the view of the time that enslaved people were “commodity” is explicit due to the way the ships were organized, that is, to position the enslaved in a boxed and subhumanized way. Ribeiro (2012) and Lemos et al. (2020) pointed out in their studies the objectification of enslaved people.

As Quijano (2000) pointed out, enslaved people of the most diverse origins were considered merchandise due to the fact that they were Black people, with race being a hierarchical factor in society, which was in line with the slave mode of production established at the time in the colonies.

Figure 4
Painting “blacks at the back of the basement”



Fonte: Slavery Images (2022c).

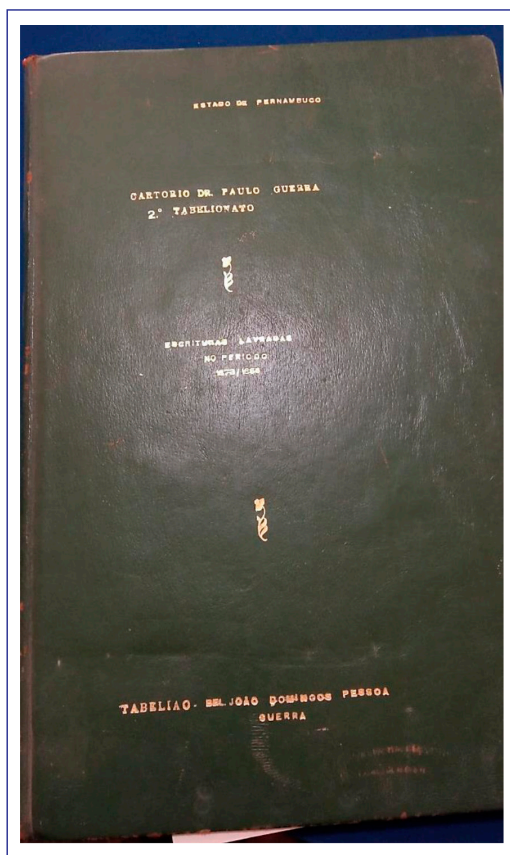
This classic photo (Figure 4) shows how enslaved Africans lived in the holds of ships. Based on supervision, they were randomly distributed and without much space, mothers breastfed, most of the enslaved were undressed, there was despair, sad faces. These Africans were forced to be crew members on long routes, which often had Brazil as their destination.

This is one of the dark and violent faces of slavery and the power relations behind the coloniality imposed by Eurocentrism to provide labor and profitability. Accounting records were present throughout the process: capture, transport, sale, or donation. The function of accounting at that time was linked to the alienation of the rights of enslaved people, since it made their economic measurement as commodities (Lemos et al., 2020; Oldroyd et al., 2008).

Due to this conception of the colonizers, the enslaved were equated with the assets and goods of their masters, freely traded as property that formed part of the patrimony. For this reason, it was necessary to register it in a certificate drawn up in a notary's office.

Next, some of the research elements found in the IAHGP from the period of slavery in 19th century Brazil are exposed, which will help in understanding how accounting occurred in this period.

Figure 5
Book of registry/accounting bookkeeping (IAHGP-1878-1884)



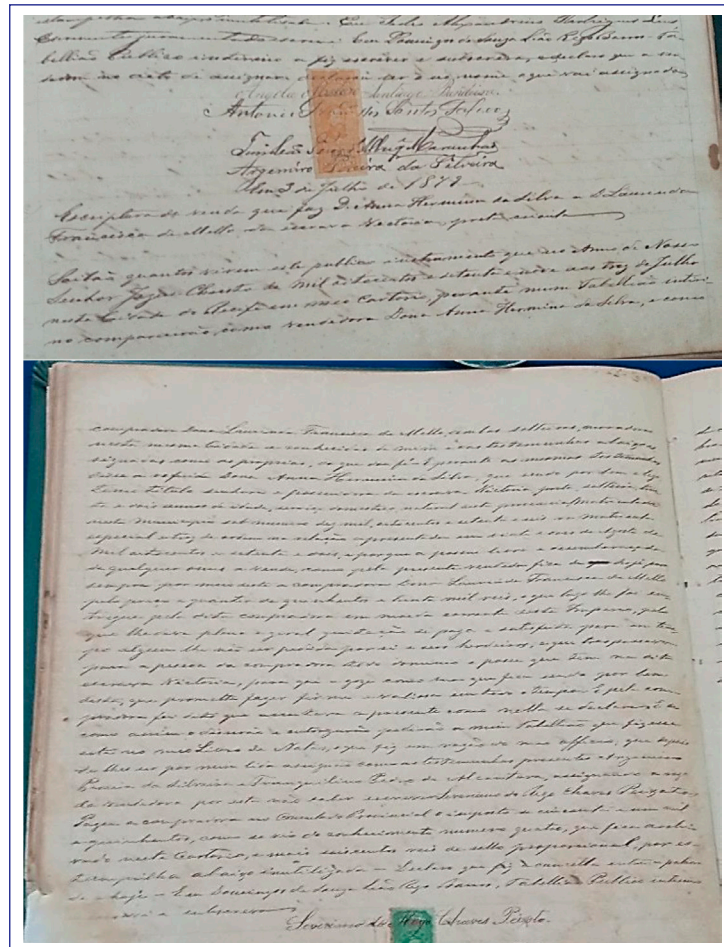
Source: Photo captured by the authors (IAHGP, 2021).

In Figure 5, there is a bookkeeping registered in the “Dr. Paulo Guerra”, of the 2nd notary office, Pernambuco, in which the enslaved were registered as goods and counted in their records, serving as a basis for commercialization and bookkeeping between the years 1878-1884.

“Seen as a commodity, the slave was treated in the accounting documentation.” (Ordem dos Contabilistas Certificados [OCC], s.d.). For the records of enslaved people, investors in the slave trade had to do their bookkeeping in the notary offices of their cities. The enslaved were a mean to the end of obtaining riches without the payment of work in return.

Below, a sheet of records from the bookkeeping book in Figure 6 to exemplify how the process of accounting for a slave buyer took place.

Figure 6
Slave purchase registration in 1872



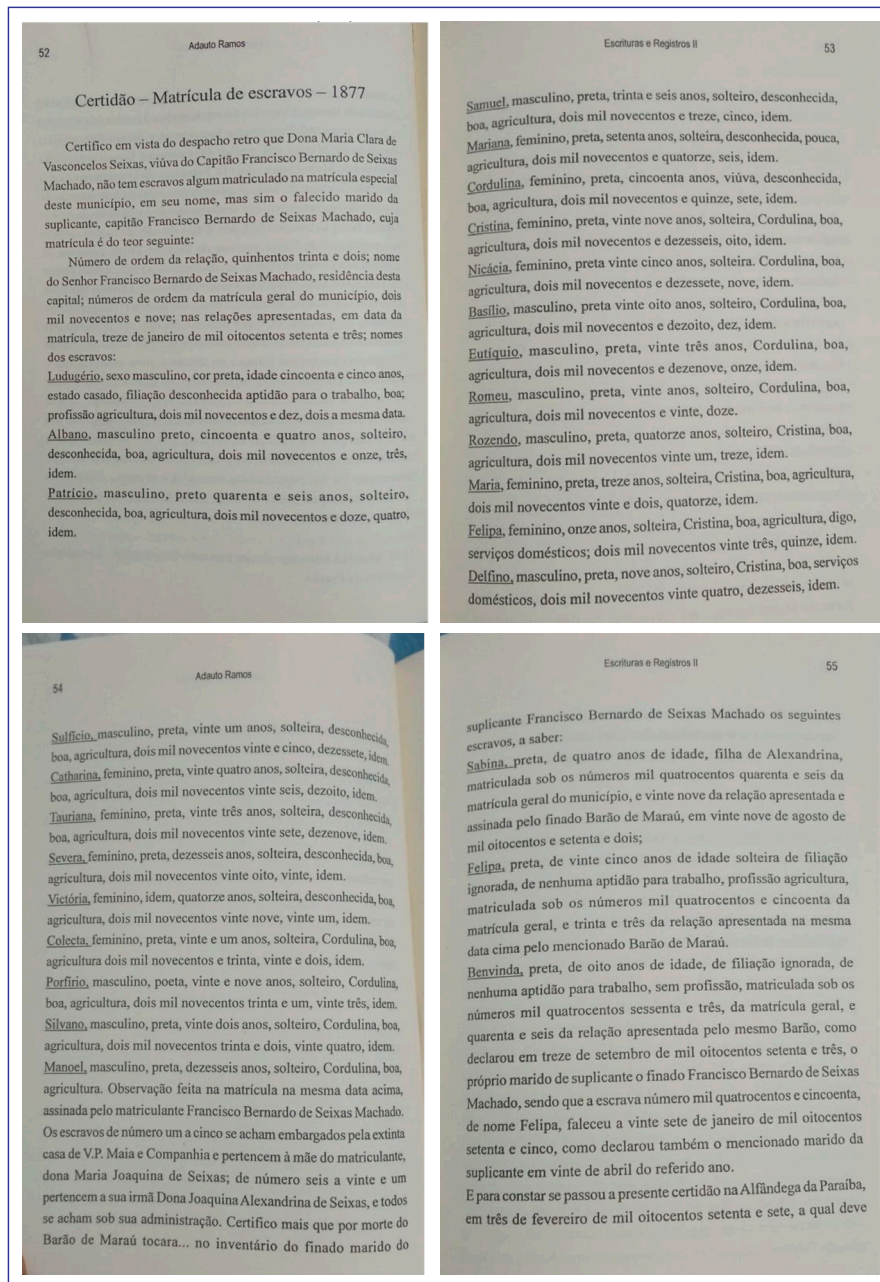
Source: Photo captured by the authors (IAHGP, 1872, pp. 1-2).

In this record (Figure 6), we have the deed of an enslaved woman. It contains “For sale a black woman [...]”, as well as the physical characteristics and purchase values. In every record of enslaved people, the description was made: man or woman or child, each one had a value. If there was any physical disability, possibly the value was lower. In this record in Figure 6, the value of the enslaved woman was one thousand eight hundred and seventy-one reis (currency at the time), whose transaction date was July 3rd, 1872.

As Ívina Peixoto (2005, p. 146) states, “[...] those involved in the inventory processes were more concerned with fulfilling other important requirements for assigning the price of captives: name, sex, age, origin, physical condition presented by those described [...]”; that is, these aspects were important for carrying out the accounting records (inventory). In contemporary accounting, date, detailed description and transaction value remain constitutive elements of accounting entries. However, at the time of slavery, accounting reflects the process of alienation, objectification of the enslaved, determined by the colonizers and naturalized by the colonized.

Next, and still demonstrating the process of objectification, in Image 7 there is a transcription of a registration certificate for slaves from Paraíba, who, at the time, formed part of the Captaincy of Pernambuco. All slaves should be registered with a description of their respective characteristics.

Figure 7
Slave registration certificate - 1877

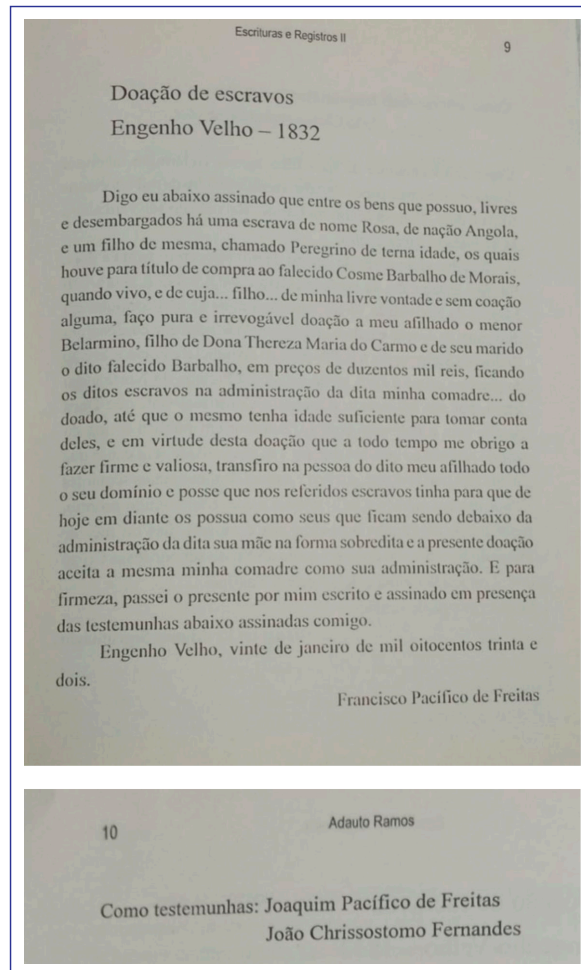


Source: Ramos (2013, pp. 52-55).

In the transcription of the records of the enslaved (Figure 7), one can see a breakdown of the “merchandise” and also a record of entries and exits. All these details of the enslaved’s income were necessary to raise the financial statements that were made to control the expenses of the slaves. As Ribeiro (2012, p. 6) mentions, “Expenses were high [...]”, therefore, controlling the expenses of enslaved people was an important task for traders to ensure the desired profitability

In this way, there were bookkeeping for purchases, sales, donations, loans, among others that were necessary. For better visualization, below is an example of a donation of a female slave by a slave owner, in 1832.

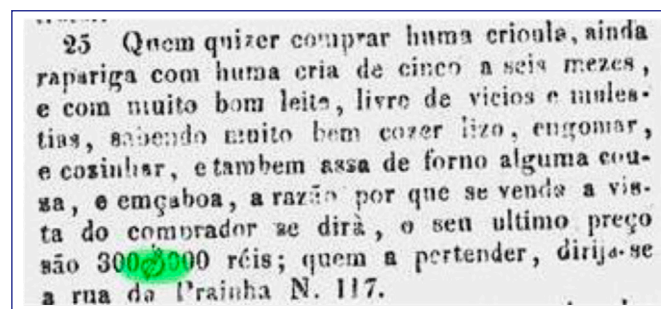
Figure 8
Donation of slaves (1832)



Source: Ramos (2013, pp. 9-10).

Figure 8 depicts a bureaucratic process of donating objects and goods that was transcribed by the author of a registry book. The master, the slave owner, has to identify himself and demonstrate that the donation of his good, the enslaved person, is free choice. In addition, there had to be witnesses to the donation. Thus, the legal aspects are evident in the act of donating an enslaved woman and her child to the donor's godson, who, due to his younger age, will remain as donated goods under the administration of the godson's parents – similarly to the donation of goods in contemporary times.

Figure 9
Slave sale advertisement



Source: Fundação Biblioteca Nacional (1826).

In the advertisement corresponding to Figure 9, A. R. Silva (2014) pointed out how accounting was present in determining the selling price of enslaved women, considering a future “slave” and the skills developed as an influencing factor. By reporting the characteristics and skills of the enslaved woman, she seems to have a domestic utility linked to the sphere of reproduction. In the case of men, this factor was more linked to productive activities, such as work on coffee and sugar plantations, among others. It denotes, therefore, an organization of activities that refers to the sexual division of labor.

Accounting records were further developed with the arrival of the Portuguese Crown in Brazil, due to the need for control and taxation (Lemos et al., 2020; Ribeiro, 2012). In this research, the equivalent of a bookkeeping diary of an important general, Bento da Gama, who was also a slave owner, was obtained.

This entry record contains the name, amounts and date. Bookkeeping always follows the same logic of recording characteristics, values and dating of events (Figure 10), as demonstrated in Peixoto’s research (2005), which indicates the accounting entry at the time as equivalent to the contemporary daily book.

It should be noted that this book, due to its pages being damaged due to time, was not easily lent.

Figure 10
Bento da Gama’s slave entry registration book



Source: Photo captured by the authors of the accounting book (IAHGP, 1789).

In Figure 11, we have, in a more complete way, an accounting statement of the slave owner and General Bento da Gama: identification of the enslaved in the same way as in the debts contracted by other nobles of the time; breakdown of the resulting expenses (on the left, the expenses; on the right, the amounts owed).

Figure 12
Slave ships (1850)



Source: Slave Voyages (1854, p. 286).

When slaves entered ships, to be enslaved by investors in the slave trade, records were made as a form of control as well as when they were freed by the British Navy. Generally speaking, accounting was used to convert the qualities of human beings into monetary value; therefore, the accounting records are made in a descriptive format, presenting some categories such as age, gender, weight, among others (Fleischman & Tyson, 2004).

The importance of accounting records, documentary records, at that time, was notable for the purposes of controlling the users of this information. Therefore, the service was meticulous and indispensable and was used to “map” the freed or imprisoned slaves.

Figure 13
Descriptive records of slaves

Name	Date	Age	Gender	Description
117	1811	27	M	...
118	1811	27	M	...
119	1811	27	M	...
120	1811	27	M	...
121	1811	27	M	...
122	1811	27	M	...
123	1811	27	M	...
124	1811	27	M	...
125	1811	27	M	...
126	1811	27	M	...
127	1811	27	M	...
128	1811	27	M	...
129	1811	27	M	...
130	1811	27	M	...
131	1811	27	M	...
132	1811	27	M	...
133	1811	27	M	...
134	1811	27	M	...
135	1811	27	M	...
136	1811	27	M	...
137	1811	27	M	...
138	1811	27	M	...
139	1811	27	M	...
140	1811	27	M	...
141	1811	27	M	...
142	1811	27	M	...
143	1811	27	M	...
144	1811	27	M	...
145	1811	27	M	...
146	1811	27	M	...
147	1811	27	M	...
148	1811	27	M	...
149	1811	27	M	...
150	1811	27	M	...

Source: Slave Voyages (1821, p. 144).

In Figure 13, the visual record of the accounting information, in the form of an inventory of freed slaves, to control operations. In the descriptive records of the slaves, the following information was placed: gender, age, height and physical description. This is a record of freed Africans from the British National Archives vessel “NS de Caridad”, which was kept as a formal proof of emancipation to help protect the individual from subsequent re-enslavement (Slave Voyages, 2021, p. 144).

It is regrettable to note that the descriptive form of recording the enslaved was identical to the recording of information on other animals and objects on the farm of these investors (Fleischman, Oldroyd, & Tyson, 2004). These inventories demonstrate the need and importance of critical accounting so that accounting professionals perceive, in the light of sociology, the use of accounting in structures of oppression and, during the slave system, the reproduction of commercial transactions naturalized by society in order to maintain the power of colonialism.

FINAL CONSIDERATIONS

Dark and a wound in the history of humanity: that was the period of slavery. Compulsorily, natives of different ethnic groups in Africa were taken against their will to another continent to be mistreated, violated and perform forced labor without any remuneration or respect as human beings.

The slave trade was an organized trade, in which the following operated: the traffickers who imprisoned individuals originating from different regions of Africa; the buyers; slave masters; sellers; and suppliers. The enslaved, reduced to “blacks”, emptied of their roots, their identities and objectified by the colonial system, were portrayed as assets, “investment” by their masters, pieces of stock.

Coloniality, as a system applied in Brazilian lands as well as in other neighboring territories, shows the control exercised – in our case, by Portugal – as well as its harmful facets, namely: the foundations of a complex segregated racial structure, the social construction of biology as an excluding factor for domination, the white colonizers with rights and the colonized and their territories explored as a means (an object) to an end (production of wealth) directed to the Portuguese Crown.

Deepening the understanding of the period of slavery is essential to understand the relationships present in the functioning of the structure of Brazilian society. Its current composition is directly related to the way in which historical facts occurred in Brazil and their legacies, such as the economic and social disparity that still affects the country.

Accounting as a social science has improved and metamorphosed to accompany changes in society from antiquity to the present day, in order to provide more reliable and useful records for the decision-making process.

This research aimed to analyze the role of accounting in the slave system in nineteenth-century Brazil. For this purpose, the accounting bookkeeping or its correspondent was analyzed in a documental way, such as notary books from that period, books and articles that addressed the theme. In this analysis, the travel records, the descriptive bookkeeping of the enslaved, the sales, cost, and purchase controls of the enslaved are observed.

Given the similarity with current accounting records, with data such as date, value and detailed description, it is concluded that, in fact, the enslaved were treated as merchandise, being dehumanized, and that accounting portrayed the ideological conception of the slave regime, serving to the interests of colonialism by participating with the calculations and accounting records for the pricing, depreciation and discharge of enslaved people as if they were merchandise.

It is perceived that accounting as an applied social science could have a more critical attitude and understand that bookkeeping was carried out in an alienated way, thus naturalizing the view determined by the colonizers. Although accounting has also been used for abolitionist purposes, accounting for these changes and contributing to the deconstruction of this slave labor regime, accounting professionals could have understood the process of objectification and questioned their roles and responsibilities.

This research does not exhaust the subject of accounting in the period of slavery. Since there are still few studies on the subject, there is an incentive for new productions. This is a broad topic that needs more contributions. A suggestion for future research would be an analysis of emancipation funds as part of the abolitionist movement that enabled the liberation of enslaved people.

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