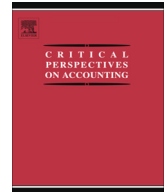




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Accounting as a dehumanizing force in colonial rhetoric: Quantifying native peoples in annual reports

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ABSTRACT

This paper examines quantification adopted by the British South Africa Company (BSAC) in its portrayal of native peoples in annual reports. In its colonization and administration of Southern Rhodesia (present-day Zimbabwe), through a royal charter, the British Crown outsourced government to the BSAC, a private-sector, for-profit company. The royal charter imposed non-economic, public-benefit responsibilities on the company, including duties for advancing the native peoples' interests. The research analyzes annual-report narratives referencing native peoples extracted from a continuous collection of the BSAC's first 29 annual reports over a 35-year period, 1889–1924. The analysis focusses on the BSAC's quantification of the natives, their deaths, their health and their livestock, supplemented by analyzing the BSAC's use of rhetorical framing and the rhetoric of silence in its portrayal of native peoples. The BSAC mobilized quantification rhetoric to demonstrate delivery of its responsibilities/duties to advance the native peoples' interests. Quantification dehumanized the native peoples, sanitizing their deaths in service of the company's profitability, for the London audience for the BSAC's annual reports. The BSAC silenced the supposed beneficiaries' voices, the native peoples. The findings highlight how the BSAC used supposedly neutral annual reports as an instrument to mask its exploitation of the colony's native population. The paper contributes to an understanding of how colonialists used accounting as an instrument to promulgate colonial propaganda and ambitions and to mask the means by which they achieved their objectives.

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1. Introduction

A royal charter established the British South Africa Company (BSAC) in 1889. Such companies, called “chartered companies”, were for-profit, private-sector vehicles into which government of distant territories was outsourced, such that the outsourcer (in our case, the British Crown) could maintain control over the territory at no cost to the outsourcer. Buell (1928, p. 205) describes the British government as “too timid to administer the country itself”. A key responsibility under the BSAC charter was to improve the condition and civilization of indigenous native peoples: “the condition of the

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¹ This author grew up in Zimbabwe and became interested in the Zimbabwean government's 2000–2002 land reform programme. The programme was justified politically as the correction of a historical injustice which resulted in inequality in land ownership in Zimbabwe. In addition, this author's great-grand uncle, Richard Edie Power, worked as a policeman in South Africa. Between 1892 and 1895, he served in the Matabeleland Mounted Police in Southern Rhodesia (present-day Zimbabwe), then under the control of the British South Africa Company.

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natives inhabiting the said territories will be materially improved and their civilization advanced” (BSAC Charter of Incorporation, 1889, p. 2).

The BSAC and other chartered companies were known for their use of rhetoric, leading [Donovan \(1999, p. 46\)](#) to coin the term “chartered company rhetoric”. [Maltby and Tsamenyi \(2010, p. 398\)](#) claim that promoters deployed the “rhetoric of the ‘jungle’” to persuade investors of high returns, in the absence of information about the company or its prospects. “Jungle” rhetoric attracted speculators based on great expectations. [Mabin \(1982, p. iii\)](#) acknowledges the powerful and effective use of rhetoric by the BSAC as follows:

“The success of the British South Africa Company’s propaganda has been remarkable. Not only did it persuade the Imperial government to permit and support the company’s undertakings, it has also coloured the work of historians of Zimbabwe until quite recently.”

Illustrating BSAC’s propaganda, its pejorative portrayal of the native peoples versus the company’s benevolence, at the BSAC’s annual general meeting in 1890, its managing director, Cecil Rhodes, claimed that the territories were “sparsely inhabited by uncivilised and barbarous peoples” which after “Chartered administration we see them immensely advanced in numbers, order, contentment, and wealth” ([Lugard, 1922, p. 23](#)). Writers at the time referred to the “native mind”. This phrase appears seven times in our dataset, and implies that the “native mind” is not a human mind. Our case provides an insight into the “colonial mind” on the native peoples. [McDonald \(1927, p. 77\)](#) highlights the influence of one (representative) colonial mind at that time: “Rhodes’s views, as enunciated at that time, are now the opinions of all thinking men”.

[Alvesson and Kärreman \(2000, p. 137\)](#) suggest that “the proper understanding of societies, social institutions, identities, and even cultures may be viewed as discursively constructed ensembles of texts.” We explore how the colonial mind used accounting to portray the native mind, in terms of imperial discourse aimed at a distant London audience. Imperial discourse justified white supremacy over indigenous native peoples on the grounds of a higher civilization, as reflected in the royal-charter requirements. We deconstruct colonial narratives on the native peoples in the BSAC annual reports to study the “ideological, linguistic and material changes in South Africa” ([Catchpole & Cooper, 1999, p. 712](#)). Our contention is that the BSAC discursively constructed its annual-report accounting narratives to dehumanize the natives.

We address the following overarching research question: How did the BSAC socially constitute quantification and use rhetoric in its annual reports to portray delivery of its royal-charter responsibilities to advance the interests of the native peoples? We examine the BSAC’s quantification in annual-report accounting narratives concerning “the natives”², supplemented by analyzing the rhetoric the BSAC used to frame the native peoples and by considering how the BSAC’s portrayal silenced native peoples’ voices. We extract all narratives referencing native peoples from 29 BSAC annual reports. We develop an analytical framework to analyze our dataset, based on three rhetorical aspects in the annual-report narratives: Quantification rhetoric, rhetorical framing of the native peoples and the rhetoric of silence.

We contribute to the prior literature on the role of accounting in dehumanizing human beings through quantification and in perpetuating racial discriminatory practices. [Fleischman and Tyson \(2004\)](#) examine how *private* slave plantation accounts recorded quantified output and production and thereby commoditized, objectified and dehumanized an entire class of people, the slaves. Our research extends [Fleischman and Tyson \(2004\)](#), using *public* annual reports targeted at a distant London audience. These annual reports reflect the colonial minds of the annual-report authors and the colonial minds of the London audience for whom the BSAC wrote the annual reports. [Annisette and Prasad \(2017\)](#) highlight accounting’s partiality and prejudices, creating silences which bias social perception. In their study of a Danish slave trading company, [Jensen, Agyemang and Lehman \(2020\)](#) examine how that company silenced the humanity of slaves. [Jensen et al. \(2020\)](#) contend that accounting silences in two ways. First, accounting is a language of abstraction, which acts as a silencer. Second, they argue that accounting was silent about the plight of slaves. [Fleischman and Tyson \(2004\)](#) refer to accounting suppressing voices and disenfranchising groups. Our paper contributes to this stream of the literature by examining how the BSAC silenced the native peoples’ voices.

We organize our paper as follows. We review theory and prior research in [Section 2](#). [Section 3](#) provides some details on our case company, the BSAC. In [Section 4](#), we outline our research methods. [Section 5](#) reports our findings and the paper concludes in [Section 6](#).

2. Theory and prior research

Accounting is used to represent economic reality, but also as a rhetorical device ([Covaleski, Dirsmith, & Samuel, 1995](#)). By rhetoric we mean the use of language to persuade or influence others. We also view rhetoric as a source of power. We review four streams of literature. First, we consider theoretical perspectives on dehumanization. We then discuss papers highlighting the use of accounting and quantification to dehumanize. Then we review research using annual reports to study rhetoric. We consider accounting research on the rhetoric of colonialism and imperialism. We conclude our review by considering silence as a rhetorical device.

² Occasionally we use the nowadays politically incorrect term “the natives” as that is the term used by the BSAC in its annual reports.

2.1. Theorizing dehumanization

Smith (2018) views dehumanization as denoting human beings as “less than human”. He (2018, p. 264) questions understandings of the term dehumanization, observing that it comprises loosely connected meanings around terms such as “abusive and degrading treatment”, “objectification”, “derogatory slurs” and “conceiving of others as inferior human beings”. In their review of dehumanization, Haslam and Loughnan (2014) identify four theories: Infrahumanization theory, the dual model of dehumanization, the stereotype content account and the mind perception account. Infrahumanization is a subtler form of dehumanization, whereby humanity is denied to out-group compared with in-group members. The dual model of dehumanization reflects Haslam’s (2006) typology based on two main types of dehumanization: animalistic dehumanization, achieved by omitting characteristics that are uniquely human; and mechanistic dehumanization, achieved by omitting characteristics relating to human nature. With animalistic dehumanization, people are viewed as coarse, uncultured, lacking in self-control, unintelligent and childlike. This form of dehumanization is associated with stereotype and prejudice concerning gender, race or ethnicity and disability. Smith (2018) also adopts a dual model of dehumanization, differentiating demonizing dehumanization and enfeebling dehumanization. Demonizing dehumanization goes beyond characterizing humans as animals (enfeebling dehumanization), to portraying them as monstrous or demonic. The stereotype content account relies on neuroscience, and occurs when dehumanized perceptions do not activate the neural network that underpins social cognition. Finally, the mind perception account conceptualizes dehumanization as mind denial or “dementization” concerning two dimensions: Agency (human mental capabilities such as thinking, self-control, and communication) and experience (emotion, consciousness, and personality). Lammers and Stapel (2011) demonstrate that power disparities increase dehumanization. Goff, Eberhardt, Williams, and Jackson (2008) trace the characterization of blacks as apes, from the days of the US slave trade. Blacks were viewed as inherently inferior to whites and could justifiably be subjugated. Dehumanization operates on a continuum, from quantitative, blatant explicit forms to more subtle, implicit qualitative forms (Haslam & Loughnan, 2014).

2.2. Accounting’s dehumanizing power through quantification

Robson (1992, p. 688) observes that “once particular concepts or properties of objects or relations have been defined and then counted, differing or distinguishing attributes are no longer visible”. According to Porter (1992, p. 28 – as cited in Davie, 2000a, p.328), “calculation is one of the most convincing ways by which... effective decision can be made in potentially controversial arrangements”. As Potter, Wetherell, & Chitty, 1991 observe “Quantification is an extremely powerful tool, but one which is socially constituted and rhetorically exploitable”. Jeacle and Carter (2011) consider the purpose of calculative practices to be constructing trust. The rhetoric of quantification is a way of enhancing the truth claims of a discourse (Graves, Flesher, & Jordan, 1996). For Johnson (2018) “Numbers acquire rhetorical power when they make something that otherwise sounds hazy and general sound concrete and specific”. Davie (2000a) concludes that accounting is persuasive, with its precision and specificity making it an effective communication tool. Buhr and Reiter (2000) question the abstraction and reductionism of the quantitative approach to accountability in reports. They observe that companies place great faith in quantification to discharge accountability relationships. The rhetoric of quantification in corporate reports reflects a dangerous illusion of rationality and objectivity. Quantification rhetoric serves to warrant certain truth claims. Jonäll & Rimmel, 2010 argue that managers connect text and numbers in a manner that creates company legitimacy. Numbers are authoritative (Potter & Wetherell, 1994) and strengthen non-quantitative annual-report commentary.

Writers can use numbers and quantification in ways that enable descriptive contrasts (McCann-Mortimer, Augoustinos, & Lecouteur, 2004). Potter (1996) labels the use of such contrastive procedures “maximization and minimization”, which is a central feature of rhetoric. McCann-Mortimer, Augoustinos, & Lecouteur, 2004 observe that quantification is selective, what they call “gerrymandering”, in which writers choose a range of phenomena as relevant to advance the argumentative case. They cite Potter’s (1996, p. 187) comment that such gerrymandering practices are immensely powerful: “The choice of boundaries and the huge range of descriptive terms available mean that highly contrasting versions of the ‘same thing’ can be produced while resisting criticisms of inaccuracy, falsehood or active confabulation”. Tomlinson (1990) uses the term “calculative regime” to describe the forms of calculations deployed by the National Coal Board and the UK government during the 1984/85 miners’ strike, the longest labor dispute in UK history. He emphasizes the pliability of the National Coal Board’s financial calculations. The financial calculations justified decisions made (closure of the mines). Vollmer, Mennicken, and Preda (2009) explore the use of numbers across social settings. They draw on Rose and Miller’s (1992) work on governmentality and calculative practices. Commenting on annual-report rhetoric, Graves et al. (1996, p. 66) note the persuasion inherent (socially) in quantification in graphs, numerical tables, and accounts.

Scholars have studied the dehumanizing power of accounting in the context of race and ethnicity (e.g., Antonelli, D’Alessio, Rossi, & Funnell, 2018; Fleischman & Tyson, 2000; Funnell, 1998), slavery (e.g., Fleischman & Tyson, 2004; Oldroyd, Fleischman, & Tyson, 2013; Pinto & West, 2017a,b), gender (e.g., Lehman, 2012), the poor (e.g., O’Regan, 2010; Walker, 2013), victims of war (e.g., Chwastiak & Lehman, 2008) and, as in our case, colonialization (see Section 2.3.3). Writing about the Holocaust, accounting scholars cite Bauman (1989, p. 102) as follows: “Dehumanizing starts at the point when ... the objects ... can and are, reduced to a set of quantitative measures”. Dillard and Ruchala (2005)

consider accountability to be a tool of dehumanization, with its hierarchical nature and control structures predicated on, and supportive of, instrumental rationality, whereby objects of action are expressed in technical, abstract and ostensibly ethically neutral terms. They quote (p. 611) former CEO of the Body Shop, Anita Roddick's, observation that "the language of business [i.e., accounting] is not the language of the soul or the language of humanity. It's a language of indifference; it's a language of separation, of secrecy, of hierarchy." [Dillard and Ruchala \(2005\)](#) consider accounting's quantification and abstraction to dehumanize human beings. In a similar vein, [Dellaportas \(2019\)](#) characterizes the calculative practices of accounting involving objectification where people and places are represented as quantifiable objects, thereby initiating the process of dehumanization. [Pinto and West \(2017b, p. 322\)](#) call this the "'dark side' of accounting" which facilitates abuse, exclusion, exploitation and stigmatization. They cite [Funnell and Walker \(2013\)](#) who observe that accounting can be used as a sinister political tool to promote the interests, ideologies and plans of individuals or groups, irrespective of any catastrophic impacts on others.

[Phiddian \(1996\)](#) observes that accounting's quantifying instinct retains a capacity to objectify and dehumanize its subjects, resolving moral and political issues into spuriously technical mathematical calculations. In a healthcare setting, [Chua and Degeling \(1993\)](#) find that cost and recordkeeping systems not differentiating between patients objectified and dehumanized subjects and desensitized managers to individual patients. In the context of the Holocaust, [Funnell \(1998\)](#) examines accounting's role in dehumanizing victims through their quantification. In the context of slaves on US plantations, [Fleischman and Tyson \(2004\)](#) study planter Thomas Affleck's accounting book instructing those managing plantations in accounting methods. Affleck described how to account for negroes – their valuation and their value depreciating from overwork and mismanagement. By converting negroes into objective categories, the slaves were commoditized and effectively dehumanized. In the context of the nineteenth century Irish famine in which the population fell by 2.5 million, [O'Regan \(2010\)](#) highlights how accounting imposed discipline based on calculation. Reducing such a human catastrophe to a series of numbers and reports dehumanized the crisis, while simultaneously disseminated the British empire's disciplinary and calculative order. [Pinto and West \(2017a\)](#) demonstrate how accounting was integral to the slave trade, enabling trade to flourish. [Antonelli et al. \(2018\)](#) conclude that accounting-enabled tables of information and calculations disguise the identity of people, the lives behind the numbers, thereby dehumanizing victims by turning them into statistical categories and inventories.

2.3. Rhetorical framing through accounting

Prior research considers the role of accounting in perpetuating racial discriminatory practices including in Canada ([Neu, 1999; 2000a; 2000b; Neu & Heincke, 2004](#)); Fiji ([Davie, 2000a, 2000b, 2005a, 2005b, 2007; Davie & McLean, 2017](#)), the Philippines ([Dyball, Chua, & Poullaos, 2006](#)) and South Africa ([Rahaman, 2010](#)). In this section, we review prior research viewing corporate reports as rhetorical vehicles, including in colonial contexts.

2.3.1. Rhetoric in corporate reports

Accounting scholars have long viewed corporate reports as rhetorical vehicles, with accounting having a rhetorical role (e.g., [David, 2001; Hyland, 1998; Yuthas, Rogers, & Dillard, 2002](#)). Scholars have also recognized the role of accounting rhetoric concerning indigenous peoples. For example, [Hooper and Pratt \(1995\)](#) consider how directors of a New Zealand property company employed rhetoric and discourse in its prospectus to persuade indigenous Maori to swap their land for shares in the company. [Maltby and Tsamenyi \(2010\)](#) use annual reports to study colonial rhetoric. They observe that rhetoric was a major factor in the success of gold-mining companies in Ghana in the period 1900–1949. They study media reports of mining company annual general meetings which, in those days, included the chairman's statement. They conclude that gold-mining companies used accounting disclosure for self-promotion and legitimization purposes.

2.3.2. Colonialism and rhetoric

[Dixon and Gaffikin \(2014\)](#) highlight the asymmetric power relations in the use of accounting in a colonial context, resulting in disproportionate protection and furthering of colonial interests at the expense of subjugating and exploiting indigenous people. [Davie \(2005a\), Neu \(2000b\), Neu and Graham \(2004, 2006\), Neu and Heincke \(2004\)](#) outline accounting's use in colonial settings to translate abstract imperial objectives into concrete administrative practices. [Neu \(1999\)](#) examines accounting's use as a tool in the government of indigenous people in Canada to turn them into governable populations. [Neu \(2000b\)](#) views accounting as a discursive field, focusing on how governments used accounting discourses to rationalize colonial government. Citing [Miller and Rose \(1990\)](#), Neu observes that accounting discourses, intertwined with other colonial discourses, rationalized government initiatives directed at indigenous peoples. He notes that accounting simultaneously functioned as a discursive field constructing/rationalizing the culture of colonialism, was an active agent in expropriation and was a settling-up mechanism to apportion colonial spoils. [Neu \(2000b\)](#) highlights colonial and imperial discourses portraying the inferiority of "native" peoples, as "savages", thereby prioritizing the interests of "white" settlers.

Scholars (e.g., [Bush & Maltby, 2004](#)) have described colonial rhetoric as the rhetoric of superiority over native peoples, the rhetoric of British supremacy, the rhetoric of empire/imperialism, the discourse of hierarchy, colonial moral discourse, portraying native peoples as dependents, portraying native peoples as closer to nature. [Donovan \(1999, p. 52\)](#) concludes that the rhetoric of colonial welfare rarely translated into improved conditions for impoverished people in the colonies.

He describes chartered companies' imperialism as "bad faith". In his opinion, they abused the rhetoric and idealism of honorable British imperialists, in the interests of shareholder wealth. Concerning the rhetoric of benevolent and paternalistic imperialism, [Bush and Maltby \(2004\)](#) comment that colonists may genuinely have believed in the rhetoric of altruism and protection of natives. In their thinking, they separate colonial economics and colonial mission.

2.4. Silence as a rhetorical device

[Neu \(2000b\)](#) conjectures that accounting's significance may relate to what it succeeds in making absent and silent. [Merkl-Davies and Brennan \(2017\)](#) believe that companies remain silent on activities with negative impact, which [Shrives and Brennan \(2017, p. 32\)](#) term "the rhetoric of silence". [Chwastiak and Young \(2003\)](#) demonstrate how silence sustains injustices, focussing on issues such as war and environmental destruction. In so doing, they demonstrate how annual reports rely on silencing injustices to make profit appear to be an unproblematic measure of success. Accounting establishes a boundary, which defines "what is to count as internal and what is not to count because it is external to the enterprise" ([Puxty, Willmott, Cooper, & Lowe, 1987, p. 273](#); see also [Hines, 1991, p. 325](#)). [Miller & Power, 2013](#) attribute this territorializing role to the constitutive capacity of accounting to create calculable spaces, which makes certain transactions (and matters of concern) visible whilst disregarding others. Accounting practices have significant social and economic consequences which include the extensiveness and legitimacy of economic calculative discourses and practices and the reinforcement of organizational boundaries. [Dhanani \(2019\)](#) examines captions and narratives for images in NGO annual reports for the extent to which they give voice to NGOs beneficiaries, finding only a small number of images associated with beneficiaries' voices. Similarly, annual reports are potentially a means of silencing native voices. Silence dehumanizes. [Bastian et al. \(2013\)](#) argue that giving people the silent treatment dehumanizes them through ostracization.

3. The case

Through a royal charter, the British Crown outsourced the government of a territory to the BSAC, a for-profit private company. [Colquhoun \(1900, p. 198\)](#) described the territory under the BSAC's control as "the last slice of 'white man's Africa'." The company was a confluence of financial monopoly, social privilege and political absolutism ([Gann, 1964, p. 154](#) as cited in [Sithole, 1973, p. 54](#)). Even at the time, people raised questions as to whether a chartered company's conflicting government versus for-profit objectives were compatible: "Whether a Chartered Company is the best form of government at the present stage, is a question upon which there may be legitimate difference of opinion" ([Sheowring, 1889, p. 332](#)). [Hammond, Cooper, & van Staden, 2017](#) study decades of Anglo American Corporation's annual reports focusing on its relation with the South African state. In our case, the BSAC was the state in that the British Crown outsourced the territory's government to a chartered company.

Our paper focusses on the role of accounting in regulating the BSAC's economic and social activities and the territories it controlled. A feature of the case is the blurring of boundaries between the state and the company. Given the outsourcing of government by the British Crown, the boundaries between the BSAC and the state intertwine. Some disclosures in the BSAC annual reports relate more to the company's work governing the state than to the company's commercial activities for the benefit of shareholders. The BSAC used the rhetoric of "capitalism" and "civilization"³ to construct an exploitative world for native peoples that westernizes natives but simultaneously allows the colonists to profit.

The royal charter contained 13 responsibilities (see [Power & Brennan, 2020](#)), of which four related to the native peoples, as follows (quotations from BSAC Charter of Incorporation, 1889, p. 2):⁴ Promote civilization, improve condition and civilization of native peoples, deter the slave trade and servitude and not interfere with religion. The BSAC managing director, Cecil Rhodes applied for the royal charter on the company's behalf and influenced its contents, especially concerning the treatment of the native peoples. The Glen Grey Act 1894, Rhodes' "favourite child" ([McDonald, 1927, p. 170](#)), advocated four principles, all focused on the native peoples: work, segregation in native reserves, individual property, and local self-government. [Hensman \(1901, p. 222\)](#) claims that Cecil Rhodes influenced the responsibilities in the royal charter in that the British Crown included provisions of his Glen Grey Act 1894 in the royal charter. While the British government provided blanket endorsements of the rights of the native peoples, they were scarcely worth the paper they were written on because the British government did not establish any machinery for guaranteeing these rights at the time of the royal-charter declarations ([Buell, 1928, p. 528](#)). The company could not impose any legal disabilities (i.e., restrictions) on the natives which did not equally apply to Europeans, without the Secretary of State's consent, except for the supply of arms, ammunition, and liquor ([Buell, 1928, p. 206](#)).⁵

³ These terms come from the famous missionary and explorer, Dr David Livingstone. Livingstone advocated that the native Africans could be saved through the "three Cs" – Christianity, Commerce and Civilization ([Pakenham, 2012](#)).

⁴ The royal charter contained a mixture of English and American spelling

⁵ [Buell \(1928, p. 206-207\)](#) questions whether this principle might have been breached in the Immorality and Indecency Act which prohibited white women from soliciting natives, and natives from soliciting white men, but did not prohibit white men from soliciting native girls.

4. Research questions and research methodology

In this section of the paper, we first document our research questions, followed by a description of our research methods.

4.1. Research questions

Potter, Wetherell, & Chitty, 1991 quote at the beginning of Section 2.2 summarizes two of the three issues we address in our paper – quantification, which is socially constituted, and rhetoric which exploits quantification. Our overarching research question is: How did the BSAC socially constitute quantification and use rhetoric in its annual reports to portray delivery of its royal-charter responsibilities to advance the interests of the native peoples? We contend that the BSAC discursively constructed its annual-report accounting narratives to dehumanize the natives. The royal charter set out abstract objectives for the BSAC (see Section 3). There were allegations at the time that the BSAC was using native labor to make profit for its shareholders (Makambe, 1994). Therefore, the company wished to demonstrate otherwise. The company was likely to use its annual-report narratives to show the link between its abstract objectives and tangible evidence of delivery of those objectives. The BSAC may have used accounting to offer proof of delivery of those abstract royal-charter objectives. To organize our analysis, we examine the following four research questions: To what extent does the BSAC use quantification of the native peoples in its annual reports (RQ1)? How does the BSAC frame its performance of its public-benefit royal-charter responsibilities concerning the native peoples in its annual reports (RQ2)? How does BSAC's quantification framing in its annual reports dehumanize the native peoples (RQ3)? Is there evidence of the rhetoric of silence in BSAC's portrayal of the native peoples in its annual reports (RQ4)?

4.2. Data

We base the study on a continuous collection of BSAC's first 29 annual reports over a 35-year period, 1889 to 1924 (some annual reports cover periods longer than one year). The sample period encompasses the company's administration of Southern Rhodesia until the British Crown revoked the royal charter in 1924. The study relies on archival annual reports stored in the United Kingdom at the Derbyshire Record Office at Matlock and The National Archives at Kew, London.

First, we photograph BSAC's 29 annual reports (and other contextual materials) yielding a dataset of 1,613 photographs (see Table 1). Then, we convert photographic images into electronic text format. BSAC's annual reports comprise three sections: the directors' report, the administrator's report and annexures (which include the financial statements). The administrator's report details how the company performed its royal-charter public-benefit responsibilities and is an important source of information on the BSAC's charter responsibilities for the native peoples. As the administrator is a paid employee of the BSAC, we include his report in our analysis.

The administrator was the key political figure in the colony – similar nowadays to a Prime Minister. The administrator was head of the company's administrative arm in Rhodesia and chaired the Legislative and Executive Councils. The BSAC appointed and remunerated the administrator. The British government had its own colonial administrative apparatus, including a Secretary of State for the Colonies, to which the BSAC's administrative apparatus was subordinate. The British High Commissioner for Southern Africa operated under the Secretary of State, was resident in Cape Town and was responsible for several colonies in Southern Africa. There were no representatives of the British government resident in Rhodesia except for a short period from 1898 when a resident British government representative had a non-voting place on the Rhodesian Legislative and Executive Councils.

We close read (Amernic & Craig, 2013) the annual-report narratives in the directors' reports and the administrator's reports in the 29 annual reports. In each annual report, we close read the narratives (excluding tables and figures) appearing immediately after the heading "Report of directors" to those appearing immediately before the phrase "By Order of the Board". By going through the annual reports paragraph-by-paragraph, we extract every paragraph that refers to the native peoples in the directors' reports and administrator's reports. By extracting annual-report narratives at a paragraph level, we analyze text relating to the native peoples in its surrounding context. This results in a substantial data set of 177 pages / 86,937 words. Table 1 summarizes the percentage of each annual report we analyze.

4.3. Data analysis

We develop an analytical framework in Fig. 1, comprising three elements: Quantification, framing rhetoric and the rhetoric of silence. Quantification is a form of animalistic dehumanization (Haslam, 2006) in that it omits uniquely human characteristics, or as Rosenberg (1983, p. 12, as cited in Funnell, 1998, p. 451) states "reduce human beings to quantified objects". Dillard and Ruchala (2005) consider accounting and accounting systems to be central in formulating quantitative and financial representations, resulting in a loss of ethical evaluation and reducing the link between actors, acts and outcomes. Rhetorical framing of the natives as an out-group is consistent with infracommunication theory (Haslam & Loughnan, 2014), while framing them as commodities reflects mechanistic dehumanization (Haslam, 2006), lacking agency and treating subjects as fungible (identical, mutually interchangeable). Making people invisible (Funnell, 1998) dehumanizes. One way of making people invisible is to silence them.

Table 1
Data analyzed.

	Period end	Annual report pages/photos No.	Words Converted No.	Words referring to natives No.	Percentage words referring to natives %
1	31/03/1891*	26	10,262	1,436	14
2	31/03/1892	12	3,581	108	3
3	31/03/1893	15	4,744	761	16
4	31/03/1894	44	17,314	962	6
5	31/03/1895	21	5,230	552	11
6	31/03/1897*	78	30,523	1,753	6
7	31/03/1898	44	13,501	2,147	16
8	31/03/1900*	73	17,627	2,181	12
9	31/03/1902*	71	19,370	2,411	12
10	31/03/1903	69	24,099	6,337	26
11	31/03/1904	62	20,459	2,912	14
12	31/03/1905	16	1,174	0	0
13	31/03/1906	65	26,984	7,115	26
14	31/03/1907	83	35,437	7,076	20
15	31/03/1908	70	24,113	4,568	19
16	31/03/1909	64	24,396	5,541	23
17	31/03/1910	80	34,559	6,787	20
18	31/03/1911	87	32,459	5,983	18
19	31/03/1912	121	50,561	9,590	19
20	31/03/1914*	113	43,398	548	1
21	31/03/1915	86	55,577	6,686	12
22	31/03/1916	28	12,533	1,372	11
23	31/03/1917	30	12,619	1,147	9
24	31/03/1918	31	13,533	2,585	19
25	31/03/1919	37	19,034	3,368	18
26	31/03/1920	102	65,289	1,836	3
27	31/03/1922*	43	16,963	1,175	7
28	30/09/1923*	26	10,581	0	0
29	30/09/1924	16	5,352	0	0
		1,613	651,272	86,937	13

* Accounting period more than one year.

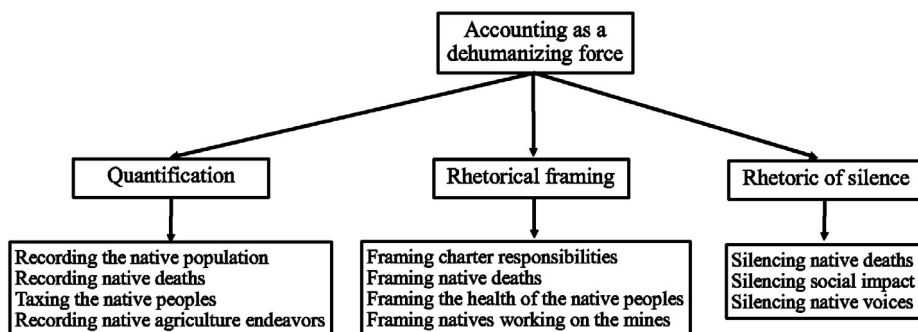


Fig. 1. Analytical framework.

Through close reading of the documents containing the disclosures on native peoples (see Table 1), we identify and extract quantitative disclosures on native peoples. The annual reports contain quantified disclosures in both tabular and descriptive/narrative forms. We extract disclosures into a spreadsheet, sequenced according to the annual report period and metric type. We show the resulting accumulation of quantified disclosures in Table 2. Where the BSAC subsequently corrects or amends an amount in subsequent years, we overwrite the outdated amount with the amended amount.

Francis (1990) focusses on accounting as a discursive practice, highlighting its moral agency and rhetorical role in the production and creation of financial reports. He cites Foucault (1977) in discussing how accounting can erase human subjectivity by constructing objectified humans through discourse. Accounting discourse depends on the language used in its construction. Thus, we study the discourse used in the BSAC's framing of native peoples. Following our repeated close reading of annual-report narratives, we select illustrative extracts to exemplify how the BSAC used rhetoric describing the native peoples. Amernic and Craig (2013) acknowledge that although close readings are rarely exhaustive or objective, they can serve as a springboard for countervailing perspectives on corporate power and accountability. Finally, Jensen et al. (2020) conclude that accounting and accountability contributed to legitimating slavery, noting that

Table 2
Quantification of native peoples of Southern Rhodesia in annual reports.

1. Year	2. Native Tax & Fees Collected	3. Native Population (Census)	4. Cattle	5. Sheep	6. Goats	7. Horses, Mules & Donkeys	8. Pigs	9. Ploughs in Use	10. Estimated Acreage Cultivated	11. Probable Yield of Grain in Bags of 200lbs	12. Natives Working on Mines	13. Native Death Rate on Mines (per 1,000p. a.)
	£	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	Average No.
1899	£73,122	413,778	24,130	28,026	88,201				532,542			
1900	£73,867	449,901	36,655	42,346	133,876				515,971			
1901	£76,475	487,212	43,926	47,932	177,170				633,844			
1902	£98,108	514,813	55,232	60,569	197,477				534,426	1,676,233		
1903	£104,150	563,219	63,564	75,174	237,432				556,974	1,273,027	26,112	
1904	£107,300	564,088	94,544	99,912	315,927				631,088	2,266,823	34,730	
1905	£176,600	594,590	114,562	120,718	381,014					2,150,000		
1906	£189,377	619,000	144,900	140,800	449,800				474,061	1,643,454		
1907	£195,495	639,500	164,000	167,000	507,000							
1907 ^{Note 1}		662,800	180,000	190,000	562,000						25,781	61.60
1908	£198,016	682,500	204,000	203,000	594,000						30,865	49.54
1909	£205,867	697,000	232,000	216,000	595,000						34,308	47.19
1910	£214,528	713,000	259,000	231,000	628,000	1,930		2,794	877,073	2,645,185	40,187	49.23
1911	£231,368	700,000 ^{Note 2}	330,400	253,300	599,200	2,186		3,402	843,336	2,190,826	41,860	32.95
1912	£221,634		345,000	254,746	605,280	2,864		3,758	853,012	1,352,685		
1913	£234,986	712,783	377,000	265,870	628,645	3,370		4,280	860,133	1,938,411		
1914	£248,351	749,277	406,200	257,006	639,473	3,119		5,075	936,173	2,132,323		26.64 ^{Note 3}
1915	£245,735		445,295	261,593	661,867	4,408	26,270	6,577	1,103,198	2,751,573	35,958	27.84
1916	£249,058		491,522	294,996	693,255	5,216	37,107	9,245	1,155,585	1,597,746		26.73
1917	£261,740		551,632	302,701	738,202	5,918	30,620	11,213	1,179,912	2,480,504	38,664	21.85
1918	£247,281	889,884	610,105						1,207,161	2,278,700	32,784	113.38 ^{Note 4}
1919	£245,107		652,776									19.71
1920	£259,816	845,593	744,402							3,311,307		17.90
1921	£269,908		854,498									18.32
1922	£288,481											
1923	£251,197											

Note 1: Stated figures on 31st December 1907. The period covered for the Administrator's report on Native Affairs changed from year-ended 31st March to 31st December (from the Annual Report 1908).

Note 2: Population estimate revised due to 1911 Census (17th April 1911) returns. The 1911 native population figure relates to indigenous native peoples only (excludes native laborers from neighboring countries)

Note 3: Death rate is split into two categories: disease and accident. The BSAC emphasized pneumonia as the chief cause of death. Rate changed to being reported per mensem (month) rather than per annum.

Note 4: The 1918 annual report does not record a native death rate; however, it records a figure of 3,717 deaths of natives on the mines. This is high due to the influenza epidemic during 1918. We have computed the rate from figures in the 1918 annual report: $3,717_{\text{Native deaths in 1908}} / 32,784_{\text{Natives working on mines}} * 1,000 = 113.38$ deaths per mille per annum.

accounting and accountability silenced slaves in the process. We consider annual-report narratives in terms of how they silenced native peoples.

5. Findings

The BSAC referenced the attitudes and behavior of the native peoples in almost every annual report. We commence our findings with tabular summaries of the quantification in the BSAC annual reports, which set the context for our close reading analysis of annual-report narratives. We present our findings based on annual-report narratives, interspersed with observations from contemporaneous publications. Unlike nowadays, the company would not have expected the native peoples to read what it said about them in the annual reports. The BSAC targeted its narratives at a white, educated audience comprising shareholders and government officials in Britain. The company used language in a way that appealed to imperial culture, to portray benefits to native progression arising from the company's activities. Our initial impressions are that the BSAC exercised restraint in discussing the native peoples. We have a sense of the BSAC management anticipating the audience's reaction to the narratives, reflecting Merkl-Davies, Brennan, and McLeay's (2011) conjecture that managerial behavior is influenced by the (imagined) presence of others whose behavior and evaluation of management's conduct management tries to anticipate. Activists such as the Aborigines' Protection Society criticized the company's treatment of the native peoples. This Cecil-Rhodes quote illustrates the sensitivity to the anticipated presence of a (hostile) audience: "We conducted the campaign with the greatest humanity. I am prepared to submit our conduct to any Board, even a Board of the Aborigines' Protection Society." (Vindex, 1900, p. 347-348). The restrained language in the annual reports contrasts with public utterances, for example, by the BSAC's managing director, Cecil Rhodes. For example, Cecil Rhodes frequently used the term "savage" to describe the natives, as in "savage race", "squalid savages" (Vindex, 1900, p. 211, p. 415.), "savage despot" and "naked savage" (about King Lobengula, the local native sovereign) (Vindex, 1900, p. 232, p. 298).

The premise of our findings is threefold. First, the BSAC dehumanized the natives by reducing its portrayal of them to a set of quantitative measures (Bauman, 1989). Quantification is socially constituted (Potter, Wetherell, & Chitty, 1991). The BSAC chooses what is important, what to measure and disclose. As mentioned in Section 2.2, McCann-Mortimer, Augoustinos, & Lecouteur, 2004 call this selectivity "gerrymandering", highlighting its power in argumentation. Numbers displaced people. The BSAC rhetorically exploited numbers in two ways: (i) the BSAC linked numbers to its charter responsibilities. If the numbers increased, this demonstrated the BSAC's progress on delivering its charter responsibilities. Those numbers hide behind-the-scenes social upheaval, social dominance and social deculturation of the native peoples; (ii) the BSAC's quantification links to animalistic dehumanization discussed earlier, by making invisible local culture not viewed as valuable. The BSAC did not consider the human consequences of its progress important or valuable. Second, we contend that the BSAC rhetorically exploited the numbers, linking them back to its charter responsibilities and also to the broader British colonial mission to liberate and civilize oppressed native peoples around the world. This link is important as it legitimizes the company's activities by reference to the British colonial mission. Thus, the BSAC activities were not just about economic prosperity. Finally, part of the BSAC's socially constituted quantification is what not to measure and disclose and what remained silent.

5.1. Quantification (RQ1)

Miller (1992) characterizes accounting, including counting and categorization, as linked to programs for the normalizing and control of behaviors. Accounting is a form of power, acting on, and structuring and constraining, the actions of others. Miller (1992) discusses colonialism and the way in which accounting – centers of calculation – can dominate a society or economy through those at the center having information about events and persons geographically distant. We argue that the BSAC, and its London-based directors, were a center of calculation used to dominate the native peoples in distant Rhodesia. Table 2 summarizes the quantified metrics reported by the company in its annual reports between 1889 and 1924. We argue that the BSAC used quantitative data for propaganda purposes, it being a more credible, superior form of evidence. Table 2 reveals the massive accounting and quantification apparatus at the BSAC's disposal. The counting apparatus quantifying aspects of the lives of the native population under the BSAC's administration included the Native Affairs Department, religious missions and the Secretary for Mines. The main sources of quantified data were the annual, quarterly and monthly reports received from more than forty native commissioners stationed in various districts throughout the BSAC's territory (Annual Report, 1900, p. 15). The BSAC's administrator collated returns from district and chief native commissioners and condensed the information into an annual report on native affairs. Then, the BSAC included extracts from this report in its annual reports. We discuss Table 2 by reference to the BSAC's quantifying the native population, native deaths, taxing the native peoples and quantifying native agricultural endeavors.

5.1.1. Recording the native population

Column 3 in Table 2 records the native population. The BSAC's introduced a census in 1901. This facilitated quantifying the native peoples. Neu (1999) characterizes the introduction of a census in Britain for the purpose of rhetorical support for British military endeavors. Similarly, Roberts (2013, p. 19, p. 17, p. 36) characterizes the BSAC's census as opportunities for

“glowing descriptions” for “publicity purposes”, for “good news on development”, as a means of recording delivery of its objectives. Conducting a census is arguably a BSAC role as an outsourced government. The census thus serves a dual purpose: for government and for quantification to support the BSAC’s strategy/business model. The BSAC validated qualitative annual-report narrative claims by higher evidential value through quantification. The native population grew in almost all years for which the BSAC disclosed such information. In this research, we show how the company drew on the rhetoric of quantification to legitimate its position, to warrant the ‘factual’ nature of its position. The BSAC was not just saying it was civilizing and improving the condition of the native peoples. The BSAC was providing hard data, for example, in the form of population growth, as evidence of the health of the native peoples.

5.1.2. Recording native deaths

The last two columns in [Table 2](#) (Columns 12–13) record the number of natives working in the mines and the death rate in the mines. This is a theme we revert to in [Section 5.2.2](#) and [Section 5.3.1](#). The BSAC uses annual-report census data for rhetorical purposes, counting the numbers of native peoples, quantifying their deaths and their health. The incremental pattern in the metrics (see [Table 2](#)) portrays evidence of improving conditions for the native population under the BSAC’s administration. This positioned the BSAC’s operations as positively impacting on native society. However, quantification disguises the impact of colonialism on native society, concerning mortality on the mines, dispossession of native land and displacement of native communities. Quantification of the native peoples’ deaths and health had the effect of dehumanizing them.

[Table 3](#) summarizes the data on native deaths in eight annual reports where the BSAC disclosed both the average number of natives working on the mines and a death rate. BSAC presented these data in separate parts of the annual reports. The BSAC used the data to illustrate separate points. For example, the BSAC disclosed the native death rate to show the health of the population, whereas the BSAC disclosed the absolute number of workers on the mines in the commercial section of the annual reports. Such a scattergun approach to disclosure would have obfuscated and understated the death rate for annual-report readers. Thus, annual-report readers would have had difficulty in obtaining as clear a picture as we have shown in [Table 3](#). Bringing the data together into one table makes the data clear. [Table 3](#) shows increasing numbers of natives working on the mines, except for the years 1915 and 1918. The BSAC did not explain the fall in numbers in 1915. In 1918, two large mines closed. The native death rate per mille shows a falling pattern except for the year 1910 and 1918. The BSAC attributed the increase in 1910 to pneumonia, while the spike in death rate in 1918 relates to an outbreak of influenza from those returning from World War I. The BSAC split the death rate into two categories: disease and accident. The BSAC continuously emphasized pneumonia as the primary factor contributing to the death rate (see, for example, Illustrative extract 12: “The two chief sources of sickness have been pneumonia and scurvy”). The BSAC was less culpable for pneumonia (and scurvy) compared with native deaths from accidents arising from poor health and safety on the mines. The BSAC mobilized the rhetorical device of attribution to explain the quantitative data, attributing growth in the native population (a positive) internally to its own operations and attributing native deaths (a negative) externally to disease ([Merkl-Davies et al., 2011](#)).

We use the information in [Table 3](#) to roughly approximate the average annual absolute number of native deaths in the colony’s mining industry. We find an average for the eight years of 1,707 native deaths per annum. However, this annual average significantly understates native deaths. Over the 35-year administration of the BSAC, tens of thousands⁶ of native employees perished while working in the mining industry. This raises questions over the accuracy of the data disclosed in BSAC annual reports.

5.1.3. Taxing the native peoples

Much of the quantification was orientated towards getting the natives to work. Column 2 in [Table 2](#) records the taxes collected from the natives. This data show initial exponential growth, moving into steady state. [Bush and Maltby \(2004\)](#) characterize taxation as a means of regulating behavior. With abolition of the slave trade, colonialists viewed taxation as a substitute for force, a form of coercion to stimulate the native peoples to work (with the added benefit that it was also a revenue source) ([Mackenzie, 1969](#)). For this reason, the Third Earl Grey, Secretary of State for War and the Colonies, favored direct taxation of the native peoples. Cecil Rhodes is credited with introducing the Glen Grey Act 1894 to directly tax the native peoples as a means of compelling them to work ([Lugard, 1922, p. 234](#)). Cecil Rhodes observed “we must give some gentle stimulus to these people to make them go on working” and called the tax a “labour tax” ([Vindex, 1900, p. 381](#)). [Fuller \(1910, p. 175\)](#) refers to it as “a tax, not on labour, but on laziness”. [Lugard \(1922, p. 234\)](#) comments that revenue from native direct taxes was to have been ring-fenced for the benefit of the native peoples. However, this clause of the legislation was “a dead letter” (i.e., was never commenced) and was repealed 11 years later. The argument was that in the absence of direct taxes, the native peoples would spend their time in habitual indolence and drunkenness. If the natives could not prove that they had worked for a specified time, the legislation imposed a tax on them ([Lugard, 1922](#)).

The native peoples were subject to direct and indirect taxation ([Harris, 1920, p. 258](#)). The BSAC introduced taxation of the native peoples in Ordinance 5 of 1894 ([Mackenzie, 1969](#)). [Mackenzie \(1970, p. 48\)](#) reports that at first the BSAC did this

⁶ We extrapolate this number from the workings in [Table 3](#). We used the eight years of data to quantify the total deaths over the 35-year period. As the total deaths during our eight-year period was 13,657, we believe the statement that tens of thousands of natives perished on the mines is realistic. Assuming an average death rate as shown in [Table 3](#) of 1,707 per annum, and extrapolating over 35 years, the number of deaths would have been almost 60,000.

Table 3

Absolute number of deaths in the mining industry.

Year	Natives Working on Mines	Native death rate on mines (per 1,000p.a.)	Absolute Number of Deaths
1907	25,781	61.60	1,588
1908	30,865	49.54	1,529
1909	34,308	47.19	1,619
1910	40,187	49.23	1,978
1911	41,860	32.95	1,379
1915	35,958	27.84	1,001
1917	38,664	21.85	845
1918	32,784	113.38	3,717
Total deaths for 8 years			13,657
Average number of deaths per year			1,707

illegally, stating that Edward Fairfield, an official at the Colonial Office in London, admitted that the BSAC had been illegally collecting taxation, but recommended that it would be better not to quarrel with the BSAC over the issue. The BSAC introduced a hut tax, in effect a poll tax the natives paid in cash. Its purpose was to induce the native peoples to leave their traditional lifestyles and to offer their labor to industry to earn enough to pay the tax. The first hut tax imposed was 10 shillings per hut in 1901. Then, the company attempted to increase revenue from taxing the native peoples through a head tax on adult males, but initially the British government refused to sanction it, revealing tension between the company's objectives and those of the British Crown. The BSAC amended the tax to a per capita tax of 10 shillings per hut for every adult male. Then, in 1902, the BSAC introduced taxation of £2 on women. Further, the BSAC introduced a tax on married women of 10 shillings extra for each wife exceeding one. Thus, as well as incentivizing work, the BSAC also used the tax to civilize the native peoples by disincentivizing polygamy. In 1904, the BSAC raised the tax to £1 on each adult male and 10 shillings for each wife exceeding one. Until the outbreak of World War I in 1914, only the native population paid direct taxation (Harris, 1920, p. 258). In addition, the native peoples paid 13.8 per cent of the indirect taxation collected (Harris, 1920, p. 259). The BSAC annual reports regularly refer to native taxes in positive terms, as shown in Illustrative extract 3 further on – “the natives generally have shewn readiness in meeting their financial obligations”.

5.1.4. Recording native agricultural endeavors

Annual reports engaged in a considerable amount of counting of native agricultural endeavors. As shown in Columns 4–9 in Table 2, annual reports record counts of livestock – cattle, sheep, goats, horses, etc., pigs and ploughs in use. Livestock counts are part of the BSAC's charged narratives symbolizing native wealth. Livestock numbers steadily increase over the period of the BSAC royal charter, implying that native wealth was increasing thanks to the company's policies. The annual reports mention the word “plough” 63 times. The number of ploughs represents a measure of “progress” and “civilization”. The measure represents the number of natives that have progressed from traditional inefficient agricultural practices (use of the hoe) to civilized efficient agricultural practices (use of the plough). The use of the plough is a symbol of rationalism and productivity. It requires less labor and commands a higher yield. Illustrative extract 1 shows how few ploughs were in use in the early years. This extract subtly portrays the natives as lacking in self-control and intelligence (animalistic dehumanization) in their inability to train and use cattle usefully. Illustrative extract 2 reveals colonists' attitude towards the natives, using the quantitative blatant explicit (Haslam & Loughnan, 2014) words “rude”, “barbarism” and “civilization”.

Illustrative extract 1: Early reference to the use of ploughs

“The progress of the natives is almost imperceptible. With all their cattle there are only 20 ploughs in use. No attempt is made to train or use cattle for any useful purpose” (Chief Native Commissioner for Mashonaland in Annual Report, 1904, p. 37)

Illustrative extract 2: Later reference to the use of ploughs

“Incidentally it may here be observed that the natives are now employing some 4,300 imported ploughs in place of their former rude method of cultivating by the hoe. Many of them also possess carts and wagons. These are facts which should not be overlooked, affording as they do proof that the native is on the high road from barbarism to civilization.” (Administrator for Southern Rhodesia in Annual Report, 1915, p. 44)

The BSAC records agricultural productivity by counting area under cultivation and yield (Columns 10–11 in Table 2). The BSAC records these narratives colony-wide, for both white and native populations. They therefore do not appear to be part of the metrics on the BSAC's performance under the royal charter. Agriculture is one of the two main industries in the territory, the other being mining. The BSAC does not associate agricultural productivity with native prosperity. Rather, its purpose seems to be to create the impression of a booming industry.

5.2. Rhetorical framing (RQ2, RQ3)

We commence this section by examining the BSAC's framing of its charter responsibilities which are a key accountability focus of the annual-report narratives. We then examine how the BSAC portrays the natives, in terms of their deaths, their health, taxing the natives and their agricultural endeavors. Three aspects of BSAC quantification are of interest: (i) the contrasting attitude towards white versus native deaths; (ii) the health agenda delivering on the royal-charter responsibilities; and (iii) the for-profit agenda masquerading as royal-charter responsibilities.

5.2.1. Framing charter responsibilities (RQ2)

The royal charter imposed public-benefit responsibilities on the BSAC to exercise good government to advance the civilization and improve the condition of the native peoples (BSAC Charter of Incorporation, 1889, p. 2). The British Crown required the BSAC to meet public-benefit responsibilities to retain its royal charter. The company used its annual reports to construct a narrative on its performance concerning its royal-charter abstract imperial responsibilities regarding the native population. The challenge for the BSAC was to frame the abstract responsibilities in a manner that is real or concrete. This section explores how the BSAC used accounting to translate abstract public-benefit responsibilities regarding native peoples into concrete accounting evidence on its performance. Illustrative extract 3 encapsulates the range of activities entailed in the BSAC delivering on its responsibilities towards the native peoples, which include agricultural methods and education. The BSAC then claimed that these led to "improved earning capacity" for the natives. Illustrative extract 3 shows how the BSAC used positive keywords in reporting its performance – "excellent", "improved", "eagerness" "fully justified", "apt", "keenly", "ample", thereby mobilizing rhetoric for impression management purposes. This extract portrays the BSAC as the in-group. The BSAC used the abstract term "native population". Such "abstract construal" (Haslam & Loughnan, 2014, p. 413) contributes to dehumanizing the native peoples.

Illustrative extract 3: Range of activities

"The relations existing between the administration and the native population continue to be excellent, while the progress made by the natives in adopting improved agricultural methods and their eagerness for education are most noticeable. The newly instituted sub-department of Native Development has fully justified itself, the native youths proving apt pupils and keenly awake to the improved earning capacity conferred by education. The supply of labour has been ample for all requirements and the natives generally have shewn readiness in meeting their financial obligations in spite of the prevailing depression" (Annual Report, 1921–1922, p. 3)

Illustrative extract 4 shows the BSAC's claim to increase the natives' "material prosperity", citing "statistics" to support the claim. This highlights the importance to the company of hard data (statistics) to evidence its claims of positive performance concerning the native peoples. Neu (2000a) comments that reducing people to statistics is an important step in dehumanization.

Illustrative extract 4: Using statistics to support claim

"Sir William Milton reports that the large native population for whose welfare the Company is responsible, continues to be law-abiding, and that their material prosperity increases year by year, as is shown by the following statistics" (Annual Report, 1908, p. 5)

During the BSAC's 35-year royal-charter administration, members of British parliament and the Aborigines' Protection Society challenged the legitimacy of the BSAC's narrative and accused the company of failing to meet its responsibilities regarding its treatment of the native population. In the war of words⁷ between the BSAC and its accusers, BSAC had the advantage of being able to call on an extensive counting apparatus to produce quantified data. The BSAC used quantified data as a superior and more credible form of evidence to substantiate its narrative. Illustrative extract 5 refers to a return quantifying the native population as "proof more eloquent than many words" of the advancement of native prosperity. Similar to Illustrative extract 3, the BSAC again dehumanizes by using the abstract term "native population".

Illustrative extract 5: Eloquent proof

"The following return of the native population and their possessions in stock give proof more eloquent than many words of the advancement in prosperity which they have experienced in a comparatively brief period" (Administrator for Southern Rhodesia in Annual Report, 1907, p. 37)

The BSAC frames its message by operationalizing the metrics using its extensive counting apparatus. The metrics reported in Table 2 measure aspects of the lives of native peoples and portray incremental progress for each year over the period of

⁷ We cite the following three examples of the colourful war of words from Cecil Rhodes' speeches. Cecil Rhodes criticized the Aborigines' Protection Society for referring to BSAC's activities as "unscrupulous trade", calling it the "Aborigines' Destruction Society" and calling members of the society "old greybeards": (i) "And then they (the Aborigines' Protection Society) added, in reference to the Chartered Company, 'which has avowed its intention of civilising the country and its inhabitants in the interests' – and here comes a very good word – 'of unscrupulous trade' – what is unscrupulous trade?" (Vindex, 1900, p. 349); (ii) "when I was chatting over the question with a gentleman in Bulawayo, he said, 'I do not call them the Aborigines' Protection Society, I call them the Aborigines' Destruction Society.'" (Vindex, 1900, p. 350); (iii) "Oh! but the old greybeards told me to do it – 'the old greybeards being the Aborigines' Protection Society'." (Vindex, 1900, p. 350).

Table 4
Charter responsibilities, metrics and framing.

Charter responsibility	Metric	Framing (keyword underlined)
Improve condition	Number of: Cattle	“The possession of cattle is a synonym of <u>wealth to the native</u> , and as a rule his earnings are put into stock” (Chief Native Commissioner for Matabeleland in Annual Report, 1912, p. 50)”
	Sheep Goats	“The numbers of stock owned by natives, in which all their <u>wealth is invested</u> , continues to show satisfactory increases upon the numbers of last year.” (Annual Report, 1913–1914, p. 13)
	Horses, mules & donkeys Pigs (Columns 4–8 Table 2)	“Evidence of their <u>advance in material prosperity</u> is to be found in the very large increase in the numbers of their stock” (Annual Report, 1912, p. 8)
Advance civilization	Ploughs (number of) (Column 9 Table 2) Acres cultivated (Column 10 Table 2)	“The use of ploughs is gradually being increased, the native realizing that a larger area can be got under cultivation, besides a far <u>heavier yield is obtainable</u> with less labour to himself” (Native Commissioner for Matabeleland in Annual Report, 1906, p. 30)
	Grain yield (Column 11 Table 2)	“Incidentally it may here be observed that natives are now employing some 4,300 imported ploughs in place of their former rude method of cultivating by the hoe. Many of them also possess carts and waggons. These are facts which should not be overlooked, affording as they do <u>proof that the native is on the high road from barbarism to civilisation</u> ” (Administrator’s Report in Annual Report, 1915, p. 44)
	Natives working on mines (number of) (Column 12 Table 2)	“The natives are fast acquiring wants, and <u>voluntarily go to work in increasing numbers</u> ; at the same time many enterprises are checked for want of labour, and with the continual development of the territory, this will be accentuated, as the population is sparse and cannot meet a large demand for work” (Sir Marshal Clarke, Resident Commissioner, in Annual Report, 1903, p. 44)
	Native schools (number of)	“The policy of the Board is to afford facilities for the establishment of an increased number of industrial schools, and it believes that at the present time an extended system of technical instruction offers the best and readiest means of <u>raising the native population to a higher plane of civilisation</u> ” (Annual Report, 1909, p. 10)
	Native children in education (number of)	“The native is clamouring for education, and he intends to have it. It is not only the duty of the Government to foster this desire, but also to aid and guide the native in the right direction, in order that, in time, he may <u>take his place as a useful citizen</u> ” (Administrator for Southern Rhodesia in Annual Report, 1910, p. 40)
Good government		“The Chief Native Commissioner reports that the economic progress of the natives is exemplified in every direction. They make extensive use of the railways, both for travelling and the conveyance of their produce, and their <u>demands for education continue to increase steadily</u> ” (Annual Report, 1917, p. 6)
	Tax collected (Column 2 Table 2)	“The attitude of the natives towards the Government continues to be satisfactory. Proof of their loyalty is demonstrated by the manner in which the tax was collected, the payment of which is, to the native mind, a <u>symbol of allegiance</u> ” (Chief Native Commissioner for Matabeleland in Annual Report, 1908, p. 32)
	Population size (Column 3 Table 2)	“I annex a comparative statement of the native population and their possessions in 1901 and 1906, which shows strikingly the <u>increase in prosperity</u> during the past five years” (Administrator for Southern Rhodesia, Annual Report, 1906, p. 25)
	Death rate on mines (Column 13 Table 2)	“A satisfactory <u>improvement in the general health</u> of natives employed on mines is attributed to the strict enforcement of the regulations for <u>diet and housing</u> , the administration of which is supervised by Government inspectors” (Administrator for Southern Rhodesia in Annual Report, 1919, p. 13)

the BSAC’s administration. This is a powerful form of evidence to legitimate the narrative that the company is meeting the abstract imperial responsibilities imposed by the royal charter. The BSAC developed quantified metrics and framed these metrics to correspond with its abstract public-benefit responsibilities. In this way, BSAC could produce a form of superior quantified evidence to substantiate its own narrative on its performance regarding the native population. [Table 4](#) tracks

the abstract public-benefit responsibility imposed by the charter, the metric used to measure performance for each responsibility, with examples of how the BSAC framed the metric to its royal-charter responsibility.

5.2.2. Framing native deaths

Illustrative extract 6 reports a falling death rate. The BSAC frames the death rate as a success story. Implicit in this narrative is that the BSAC is responsible for the falling death rate, whereas some might argue that the BSAC was responsible for the death rate itself. The BSAC reduces native deaths to a statistic. Reducing native deaths to numbers denies the natives qualitative human and individual attributes (Funnell, 1998) consistent with infrahumanization (Haslam & Loughnan, 2014).

Illustrative Extract 6: BSAC's observations on the falling death rate

"In spite of the larger number employed, the total number of deaths registered as occurring amongst native miners is somewhat less than in 1907–1,529, as compared with 1,588. The death rate amongst native mine labourers for 1908 was 49.54 per thousand." (Report of the Administrator, Annual Report, 1909, p. 49)

The BSAC highlighted the native people's aversion to working on the mines ("repugnance to underground work", Illustrative extract 7; "refuse to go underground", Illustrative extract 8). The annual reports framed native aversion to working on the mines as laziness (see Illustrative extract 14). Illustrative extract 8 compares the working habits of Portuguese laborers and Zambesi workers to local natives from Southern Rhodesia, implying that local natives are lazy. Illustrative extract 8 subtly positions the Zambesis as an out-group compared with Portuguese natives. Under Haslam and Loughnan's (2014) infrahumanization theory, people tend to perceive out-group members as less human than in-group members. However, Illustrative extract 7 contradicts this portrayal by revealing that local natives were willing to work in other occupations, such as road making, on the railways and wood cutting. Thus, we believe it is more likely that local native refusal to work underground related to their perceived risk of death. Word of mouth amongst the local community was likely to effectively communicate events on the mines to the native population, such as deaths and illness. This resonates with the "absenteeism" companies in some industries experienced during the COVID-19 pandemic (Evans, 2020). The term "steady supply" in Illustrative extract 7 renders the natives as a commodity, thereby dehumanizing them (Fleischman & Tyson, 2004; Jensen et al., 2020).

Illustrative extract 7: Native aversion to working on the mines (1)

"The natives of this country are distinctly averse to underground work, and it will be some time before a steady supply of natives of this country for mining work is forthcoming. They prefer road making, railway works, and wood cutting," (Report of the directors, Annual Report 1903, p. 15)

Illustrative extract 8: Native aversion to working on the mines (2)

"Portuguese natives work, on a rough average, from five to six months; Zambesis, from three to four months; and local natives, two months or less; but exact records are not available. The last-named show little enterprise or aptitude, and generally refuse to go underground." (Report of the directors, Annual Report 1903, p. 16)

As we show in Table 3, large numbers of natives died in the mines. The contrasting way in which the BSAC portrays white deaths and native deaths is stark. BSAC annual report descriptions of white deaths are empathetic and expressed in emotional terms. In Illustrative extract 9, the BSAC described the English king's death using words such as "regret", "sorrow", "condolences". Describing the deaths of white men who fought in the Matabele war (Illustrative extract 10), the BSAC used phrases and words such as "sincere admiration", "spirit of duty and devotion", "brave" and "deep regret". Illustrative extract 9 is a rare example of the BSAC portraying the native peoples in a more human way, using terms such as "profound regret" and "sorrow". However, the phrase "Great White Queen" restores the positioning of the natives as backward (Haslam, 2006), implicitly pointing to the superiority of the English such as the white men referenced in Illustrative extract 9.

Illustrative extract 9: BSAC's condolences on the death of the King

"The news of the death of His Majesty the King was received by the natives with profound regret, and messages of sorrow at the passing away of the "Son of the Great White Queen," coupled with expressions of condolence with the Royal Family, were received from all classes of the native community." (Report of the Administrator, in Annual Report, 1911, p. 44)

Illustrative extract 10: BSAC's condolences on the death of white colonists

"They desire to place on record an expression of sincere admiration of the spirit of duty and devotion which inspired Major Allan Wilson, Captain Henry John Borrow, and their brave comrades, and one of deep regret at the loss which the country has sustained by their death." (Report of the Directors, Annual Report, 1894, p. 2)

Contrast the language used to describe the English King's death (Illustrative extract 9) and deaths in the Matabele war (Illustrative extract 10) with native deaths (Illustrative extract 11) – the dismissive phrase "A few deaths". The language belittling native deaths reveals the dehumanizing attitudes of the imperialists writing the narrative. In this extract, again the BSAC portrays the deaths as a success story, in that the number of deaths would have been higher but for the company's benevolent actions.

Illustrative extract 11: BSAC's observations on the native death rate

"A few deaths from starvation occurred in the Darwin and Lomagundi districts. Had not the Government assisted the natives with grain, I feel sure that the number of deaths from starvation would have been large." (Extracts from reports of the Chief Native Commissioners, Report of the Directors, Annual Report, 1903, p. 6)

5.2.3. Framing the health of the native peoples

The BSAC reports the death rates on the mines as an approximate measure of the health of the native population. BSAC annual reports (e.g., Illustrative extract 12) document government efforts to improve the conditions for native peoples on the mines through regulation, inspection and diet. The BSAC annual reports also highlight decreases in the death rate on the mines (see last sentence in Illustrative extract 12). Similar to Illustrative extract 7, Illustrative extract 12 dehumanizes the natives by commodifying them (Fleischman & Tyson, 2004; Jensen et al., 2020) as "labour supply". Similar to Illustrative extract 4, Illustrative extract 12 infrahumanizes native deaths by reducing them to statistics (Haslam & Loughnan, 2014).

Illustrative extract 12: BSAC's efforts to improve the health of the native peoples

"The system of regular monthly visits by Government Compound Inspectors to the mines has been maintained, and more frequent visits of the Medical Inspectors have also been carried out. A marked improvement is noticeable in the native accommodation and sanitary conditions. In some districts difficulty has been experienced in fully complying with the diet regulations, as some of the articles of diet are unobtainable in out-of-the-way places. Vegetables, for instance, have proved a difficulty; but there is little doubt that the mining industry have fully realised the necessity of complying with the regulations as far as possible in order to maintain the labour supply and keep their natives in good health. The two chief sources of sickness have been pneumonia and scurvy, and in order to institute the fullest inquiries as to causes and obtain recommendations for lessening the number of cases, a Medical Commission was appointed to inquire thoroughly into the present conditions of life at the mines. Their report is not yet issued, but is expected at an early date. The death rate amongst native labourers was reduced in 1909 to 47.19 per mille per annum, as against 49.54 in 1908" (Secretary for Mines in Annual Report, 1910, p. 51).

Often, it is clear the BSAC's portrayal of its benevolence had a for-profit ulterior motive. In Illustrative extract 13, providing comfort, well-being, housing and food seems to be more motivated by getting natives to work more regularly ("improvement in the labour supply") than looking after their welfare. Like Illustrative examples 7 and 12, the natives are dehumanized by commodification (Fleischman & Tyson, 2004; Jensen et al., 2020).

Illustrative extract 13: Health of the natives in the supply of labor

"The health of the natives is anxiously considered. To guard them against chills they are required, on leaving the underground works, to wear the blankets provided for them. Other sanitary and hygienic measures are being enforced. Hospitals have been provided at most of the mines, and in several instances the companies have appointed resident medical officers. The natives are gradually overcoming their repugnance to underground work, and it is confidently expected that an improvement in the labour supply may be looked for in the near future." (Report of the directors, Annual Report 1897/98, p. 27)

5.2.4. Framing natives working on the mines

The BSAC used narratives to explain under-performance. One pressure point for the company was the availability of labor. While the BSAC attributed success (for example, in civilizing the native peoples) to itself, it attributed failure for labor shortages externally, and blamed the backward and barbaric native peoples for underperformance. The BSAC made no causal link between the natives' unwillingness to work, working conditions and health of the natives. The BSAC portrayed native aversion to working on the mines as laziness (see Illustrative extract 14 "absolute idleness", Illustrative extract 15 "loll about in idleness, drinking beer" and Illustrative extract 16 "idle and useless"), a form of animalistic dehumanization. Illustrative extract 15 confirms our observations in Section 5.1.3 that the purpose of taxing the natives was to make them work, to enable them to pay their taxes. These extracts are symptomatic of the BSAC's rhetoric in talking about the native peoples, justifying colonialism, framing the BSAC's activities as benevolent – for the native people's own good.

Illustrative extract 14: Lazy Natives (1)

"It may be said with certainty that the vast majority of the natives in this country either do not work at all or do not work for more than one or two months in the year, the remaining period with occasional brief spells of work on their lands, being spent in absolute idleness." (Annual Report, 1897/98, p. 9)

Illustrative extract 15: Lazy Natives (2)

"Their one idea is to obtain the necessary money to pay the tax, which can be obtained within two months, and then return to their homes, and loll about in idleness, drinking beer." (Annual Report, 1903, p. 15)

Illustrative extract 16: Native women becoming lazy

“The ordinarily accepted theory that the women do all the work in the fields is gradually being contradicted. It is reported that in parts the women are becoming idle and useless, while native men from other parts are being employed to do their work.” (Annual Report, 1910, p. 39)

Illustrative extract 17 describes the BSAC's efforts to get the natives to work, “to induce them to persuade the natives to work”. It is clear from this extract that providing “for the comfort and well-being of the natives at the mines” is more motivated by the need to get them to work for the company than to deliver on the BSAC's royal-charter public-benefit responsibilities. Again, implicit in Illustrative extract 17 is the portrayal of natives in a dehumanized way as commodities.

Illustrative extract 17: Efforts to get the natives to work

In September last the Chief Native Commissioner made a tour through Matabeleland and held a series of indabas with the indunas in order to induce them to persuade the natives to work more regularly and in larger numbers. Every effort is being made to provide for the comfort and well-being of the natives at the mines. The officials of the native department frequently inspect the compounds. They report that the natives are generally well housed and provided with ample food of good quality. (Report of the directors, Annual Report 1897–98, pp. 26–27)

5.3. The rhetoric of silence (RQ4)

Silence can result from strategic omissions or deliberate disengagements and are often only recognized retrospectively (Vollmer, 2019), facilitated by historical analysis such as ours. For example, Roberts (2013, p. 27) highlights examples of the BSAC silences – data the company did not publish because it showed it unfavorably. In 1895, the BSAC published a census conducted in Bulawayo when business was booming, but in 1897 and 1898 the BSAC suppressed publication of the census in Salisbury, when business was struggling and because there was “nothing ‘to write home about’”. The BSAC annual reports largely silenced native deaths, the social impact of the BSAC policies on native peoples and native voices. We know little about how the BSAC regime impacted on the lives of the native peoples. Their voices tend to be silent in BSAC's description of its work. Similarly, Jensen et al. (2020) conclude that narratives written by slaves would reveal a different “account” of these silenced people, noting that such accounts generally do not exist (most slaves and native peoples could not read or write).

5.3.1. Silencing native deaths

The manner in which the BSAC presented the death rate discussed in Section 5.1.2 silenced the horror of so many deaths. The BSAC reported the metric for the rate of native deaths in the mining industry per mille per annum, a form of animalist dehumanization by omitting characteristics that are uniquely human. Presenting the death rate in this format obfuscates the absolute scale of deaths occurring annually in the colony's mining industry. Using a per-mille per-annum statistic makes the death rate appear innocuous. Finding the truth about the absolute number of deaths requires extra steps to calculate which, without calculators in those days, would have been difficult for annual-report readers. Thus, annual reports are silent about the true scale of the absolute loss of life on the mines. At the same time, the BSAC took advantage of the falling death-rate metrics to show how the BSAC improved the health and safety of the native peoples while simultaneously hiding the horror of the absolute scale of the deaths. The clinical innocuous style of writing understates the horror.

5.3.2. Silencing social impact

The BSAC's colonization impacted native communities through the dispossession of their land. The native peoples had occupied their lands for hundreds of years. On arrival, the BSAC issued property rights to agricultural land to European settlers, effectively dispossessing the native communities residing on the land. The BSAC took the most fertile land to pass to the white settlers. The BSAC gave the native peoples two options: To stay on their own land and pay the settlers a rent or to move to native reserves. As shown in Illustrative extract 18, the BSAC portrayed dispossessing natives in a paternalistic munificent fashion. Having been dispossessed of their land occupied for centuries, the BSAC annual reports recorded that native communities could negotiate with the newly established landowners or relocate to allocated native reserves. The BSAC went so far as to say that “natives prefer moving on to the Reserves” (Illustrative extract 19). This is a very one-sided perspective. The BSAC does not provide any evidence on this point from the perspective of the native communities. The BSAC silenced native voices.

Illustrative extract 18: Dispossession of the natives of their land (1)

“Proper reserves have been provided throughout the Territory to which natives who are unable to come to terms with the proprietors of land on which they have resided have the right to resort, and the care with which these areas have been selected by the Native Commissioners has given the natives further proof that their interests are not being neglected by the Administration” (Administrator for Southern Rhodesia in Annual Report, 1897–1898, p. 7)

Illustrative extract 19: Dispossession of the natives of their land (2)

“Agreements between owners of farms and natives occupying lands thereon are becoming more general, but, in many instances, natives prefer moving on to the Reserves to binding themselves to any definite contract” (Chief Native Commissioner for Matabeleland in Annual Report, 1907, p. 39)

Quantification of colonization of BSAC territories, and its impact on the lives of the native peoples, focuses on the size of the land allocated to native reserves and not the social impact of the displacement of native peoples into the reserves. The areas involved are enormous (see, for example, Illustrative extract 20), creating the impression of BSAC munificence towards the natives, when in fact the BSAC was throwing them off their land. We can see the BSAC's agenda reflected in Illustrative extract 20. The reference to land "suitable for European settlement" is interesting in that it likely means highly productive land for agricultural purposes. But surely that is suitable land for the native peoples and would help to progress their material wealth and condition (in line with the BSAC's public-benefit responsibilities)? So, there appears to be a conflict between the narrative in Illustrative extract 20 and BSAC's public-benefit responsibilities.

Illustrative extract 20: BSAC agenda relating to native reserves

"It is hoped that as the result of the work of the Commission the Imperial Government will allow the Company to modify some of the existing reserves, so that by exchange of areas and re-adjustment of boundaries certain tracts suitable for European settlement will become available for this purpose, while adequate provision will be made for the present and future requirements of the native population. . . . The Native Reserves Commission has now completed its labours. The results of its decisions have not yet been published, but it is hoped that the evidence submitted by the Land Settlement Department will result in a large area of land suitable for European settlement reverting to the Company." (Acting Commercial Representative in Annual Report, 1915, p. 11/p. 66)

Quantification of land focusses on size only (see Illustrative extract 21 and Illustrative extract 22), which is misleading. The BSAC is silent about the productivity of the land taken from the native peoples and about the social impact of moving people off their land. The BSAC's agenda to take land off the native peoples and give it to European settlers is justified by the use of quantification rhetoric, specifically repeated statements in annual reports that the native reserves are too large (see Illustrative extract 23).

Illustrative extract 21: Allocation of land to the natives (1)

"The total area of Native Reserves in Mashonaland is approximately 26,757 square miles, being over one-third of the area of the Province of Mashonaland. Those in Matabeleland are approximately 12,114 square miles, being greater than one-sixth of the extent of the Province of Matabeleland. Thus the total area in both Provinces, approximately 38,871 square miles (11,753,621 morgen), is greater than one-quarter of the area of Southern Rhodesia" (Annual Report, 1903, p. 49)

Illustrative extract 22: Allocation of land to the natives (2)

"The Native Reserves in Mashonaland are estimated at 26,757 square miles in extent to support a population of 410,298 souls, thus giving approximately 40 acres to every man, woman and child. The reserves set aside for natives, are, in my opinion, far too large, and the unlimited extent available to them is a serious factor in retarding their progress" (Chief Native Commissioner for Mashonaland in Annual Report, 1906, p. 27)

Illustrative extract 23: Allocation of land to the natives (3)

"In former reports I have maintained that the native reserves are too large. I have now to deal with a district in which there are practically no reserves, and so have a good opportunity of drawing comparisons. There must be some reserve; I still maintain that in most districts the reserves are too large, but it is very difficult to deal with natives when no reserves exist, There is no question that the natives are competent to pay a landowner rent, but they should have the alternative of going on to a reserve. The sooner the reserves are filled the sooner will the tribal (communal) system be broken up in favour of the individual system. This will be to the good of the native and the good of the community in general. However the change should come gradually, and not as in this district, suddenly and with no alternative. My experience teaches me that natives are willing and content to pay rent on occupied farms, but are not willing to pay on unoccupied ground. The great bulk of the natives in this district are living on unoccupied ground, and do not realise why they are paying nor to whom they are paying" (Native Commissioner for Inyanga in Annual Report, 1907, p. 41)

In 1914–1915, a Native Reserves Commission, "to inspect and report upon the native reserves has recently been appointed by the High Commissioner with a view to the re-adjustment of the large areas now set aside for this purpose." (BSAC Annual Report, 1913–1914, p. 14). The annual reports make it clear that the BSAC directly benefitted from the outcome of the Native Reserves Commission, as exemplified by Illustrative extract 24. The quantification in this extract is misleading. While it appears that the BSAC provided a large area for the native reserves, this is not necessarily the most arable land. The BSAC carved a large area of land out of the reserves "suitable for European settlement" (Illustrative extract 20).

Illustrative extract 24: BSAC carved out land for European settlers

"The Native Reserves Commission, which was appointed by the High Commissioner to inspect and report upon the native reserves with a view to the final readjustment of the large areas now assigned for this purpose, concluded its investigations in December 1915. The Directors are pleased to report that His Majesty's Government has decided to accept the recommendations of the Commission as a whole. These recommendations were to the effect that 5,610,595 acres should be assigned as additional reserves or extensions to existing reserves, but that 6,673,055 acres hitherto included within reserves are not required for that purpose. The total area of the reserves will therefore be reduced by 1,062,460 acres to 19,428,691 acres, which should be ample for the present and future requirements of the native

population. The balance of 1,062,460 acres will be at the disposal of the Company, in the same manner as the rest of the unalienated land of the territory.” (Annual Report, 1916, p. 7)

The BSAC benefitted from the results of the Native Reserves Commission when the native reserve boundaries were re-determined by expanding the size of one of the BSAC’s massive cattle ranches, “Nuanetsi” (see Illustrative extract 25 and Illustrative extract 26).

Illustrative extract 25: BSAC profiting from native reserves’ policy (1)

“*Nuanetsi* – This large area of about 3,000,000 acres will become later the principal centre of the Company’s operations. Pending a decision in regard to the recommendation of the Native Reserves Commission its boundaries cannot be definitely fixed. It will comprise some of the best ranching land in the territory, and is situated in a district which is considered to be unrivalled for cattle raising.” (Annual Report, 1915, p. 16)

Illustrative extract 26: BSAC profiting from native reserves’ policy (2)

“The combined area of the Rhodesdale and Nuanetsi Ranches is approximately 3 1/2 million acres, of which one million acres are included in Rhodesdale. Certain land intervening between the Tokwe and Nuanetsi Ranches reverted to the Company as the result of the recommendations of the Native Reserves Commission. It has consequently become possible to incorporate the Tokwe Ranch with the Nuanetsi Ranch with the object of securing greater economy in working expenses and better control over the movements of stock. An additional area of 13,000 acres of land adjoining the Headquarters section of the Rhodesdale Ranch has been purchased from the Goldfields Rhodesian Development Company, Ltd. In the opinion of the General Manager it was essential to secure this land in order to provide suitable grazing for the Hereford stud herd.” (Annual Report, 1917, p. 11)

Quantifying the size of the reserves supports a narrative of abundant land set aside for natives to live under traditional (communal) systems. The figures disguise the societal harm and grievances stemming from the dispossession and displacement through colonialism. Historical grievances relating to land were a major motive for the nationalist movement and the Rhodesian bush war/Zimbabwe war of independence from July 1964 to December 1979. [Degeorges and Reilly \(2007\)](#) describe how, on conclusion of the war, the Lancaster House agreement provided for land reform and restitution. The slow pace of reform, and the unresolved historical grievance, created the political momentum which resulted in the 2001 Fast Track Land Reform Program. The BSAC’s quantification of the colonial process which created these grievances hides the significant impact on native society and its potential future ramifications. Illustrative extracts 18–26 demonstrate the power of accounting at the disposal of the BSAC. The company controls the narrative. Native voices are suppressed. Views of the native peoples are invisible. They are dehumanized by that invisibility.

5.3.3. Silencing native voices

In a typically colonial style, the BSAC governed the territory without speaking to the native peoples. The BSAC used its annual reports to measure and quantify its social performance in advancing the interests of the native peoples. Yet, no beneficiary of the BSAC’s benevolence is asked about the effects of BSAC’s social performance. No one bothers to speak for the beneficiaries. The BSAC claims strong delivery on its royal-charter public-benefit responsibilities towards the native peoples yet provides no evidence from the people affected by the BSAC’s policies. The annual report is a monologue not a dialogue. The BSAC silenced the social impact of its practices. The annual reports extensively quote the native commissioners, but there are no quotes from native peoples. Thus, there is a disconnect between the company’s claims to have improved the lot of the native peoples and the experience of the native peoples. Colonialism silenced native voices. The BSAC silenced the voices of the native peoples. This reflected the imperial attitude of superiority – we know better – so there is no need for dialogue. Scholars such as [Kingston, Furneaux, de Zwaan, & Alderman, 2019](#) now recognize the importance of accountability to beneficiaries and of obtaining beneficiaries’ views.

6. Implications of the findings

Prior research suggests several theories of dehumanization. Consistent with that theorization, we find the BSAC portrayed the native peoples “as less than human” ([Smith, 2018](#)). The BSAC achieved this first by positioning native peoples as an out-group, with white male colonialists as the in-group, consistent with Haslam and Loughran’s (2014) infrahumanization theory. Second, the BSAC also portrayed native peoples by omitting uniquely human characteristics, consistent with [Haslam’s \(2006\)](#) animalistic dehumanization. We consider three aspects of the BSAC annual-report narratives to have dehumanized the native peoples: the rhetoric of quantification, rhetorical framing and the rhetoric of silence.

The BSAC was a private company with complex non-economic responsibilities. The royal charter imposed abstract social responsibilities on the BSAC regarding the civilization and advancement of the native population. The company used selective quantification and associated rhetoric to create narratives of progress towards these charter responsibilities in its annual reports. The BSAC selectively quantified aspects of the native peoples’ lives. [McCann-Mortimer et al. \(2004\)](#) describe this selectiveness as “gerrymandering”. The company defined the boundaries of its quantification: population size, death rates on mines, livestock numbers, number of ploughs, size of native reserves, etc. Among a wide range of measurable phenomena, the BSAC selected the relevant measures to advance its argumentative case that it was meeting its charter responsibilities regarding native peoples. Once the company decided on relevant quantification, it deployed a

calculative apparatus to quantify selected aspects of native lives. This resulted in extensive quantification in the annual reports, shown in [Table 2](#).

Selective quantification does not dehumanize in isolation. Dehumanization occurs where quantification and rhetoric fuse. Adding a narrative to quantified measures can create meaning and guide readers to a desired interpretation of quantified information ([Czarniawska, 1997](#); [Mårtensson, 2009](#); [Mouritsen, Larsen, & Bukh, 2001](#)). Our findings show how the BSAC used imperial rhetoric to assign meaning to its quantification. [Table 4](#) shows how the company used rhetoric to link its quantification to its charter responsibilities regarding native peoples. Livingstone's "three Cs" – Christianity, Commerce and Civilisation ([Pakenham, 2012](#)) provided a normative colonial vocabulary. This vocabulary evokes the civilizing and liberating mission of British colonialism. As seen in other colonial settings ([Davie, 2005b](#); [Neu, 1999](#)), the language used in the company's annual-report narratives engaged and fused with this wider imperial rhetoric. This assigned meaning to the company's quantification in a way that would resonate with a western audience (the British government, its shareholders, etc.).

In colonial contexts, accounting has the power to translate imperial objectives into concrete administrative practices by colonial administrations ([Davie, 2005a](#); [Neu, 2000b](#); [Neu & Graham, 2004](#); [2006](#)). Selective quantification and associated rhetoric enabled the BSAC to transform its "hazy and general" charter responsibilities regarding native people into "sound concrete and specific" ([Johnson, 2018](#)) narratives of progress. The concrete nature of this evidence, fused with imperial rhetoric, sanitizes the inhumane consequences of colonialism for its western audience.

[Potter \(1996\)](#) describes how quantification and rhetoric allow highly contrasting versions of the "same thing" to be produced. For example, a substantial monetary hut tax collected from the native population could be interpreted as exploitation or alternatively as a "symbol of allegiance" (Chief Native Commissioner for Matabeleland in Annual Report, 1908, p. 32). Our findings show how the BSAC used quantification and rhetoric to sanitize the brutality and power of colonialism in its annual reports. Quantification of humans can remove the qualitative dimensions of human life and thereby dehumanize ([Funnell, 1998](#)). The measurement of humans can reduce people to objects in a game of rational decision-making ([Johannisson, 1988](#), as cited in [Mårtensson, 2009](#)). This dehumanization can hide the real-life damage being inflicted on communities ([Fleischman & Tyson, 2004](#)). The BSAC's annual-report narratives hide the contrasting impact of colonialism on traditional native society from readers: Thousands of deaths on the mines, the dispossession of ancestral land, the displacement of native peoples to native reserves. This severe social upheaval is silenced or obfuscated in the BSAC's annual reports. In this way, quantification omits the human impact of colonialism; it dehumanizes the native peoples. Dehumanization increases the efficacy of the narratives by legitimating the company's activities to a western audience. The sanitized narratives legitimate the company.

[Potter, Wetherell, & Chitty, 1991](#), quoted earlier, highlight that quantification is "socially constituted and rhetorically exploited". [Potter \(1996\)](#) positions quantification as malleable, yet resistant to charges of inaccuracy, falsity or fabrication. Our study explores the mechanics, power and consequences of quantification of social phenomena in annual reports of a case company. Our findings are also consistent with prior empirical research linking quantification in accounting as a rhetorically exploitable tool ([Potter, Wetherell, & Chitty, 1991](#)) which serves to dehumanize (e.g., [Dillard & Ruchala, 2005](#); [Fleischman & Tyson, 2004](#); [Funnell, 1998](#); [O'Regan, 2010](#); [Phiddian, 1996](#); [Pinto and West, 2017a](#); [2017b](#)). The numbers that result from quantification have no meaning in isolation ([McCloskey, 1985](#)). For the numbers to be effective, correlations must be established between the numbers and the phenomena the numbers purport to measure ([Mårtensson, 2009](#)). Our findings show how quantification of social phenomena dehumanizes. Quantification does not dehumanize in isolation. The combination of selectivity ("gerrymandering" – [McCann-Mortimer, Augoustinos, & Lecouteur, 2004](#)), quantification and rhetorical exploitation creates a powerful persuasive effect which serves to dehumanize. Our findings also resonate with those of [Jensen et al. \(2020\)](#). They find accounting commodified and dehumanized negro slaves as articles for trade. We find the BSAC annual reports commodified native peoples as a labor resource to serve company profitability. Further, [Jensen et al. \(2020\)](#) highlight the silencing of the humanity of slave constituencies. They find accounting, the language of abstraction, to be a form of silencing, thereby dehumanizing the slaves. Our perspective on silence is that the BSAC annual reports are a monologue, absent the voices of the native peoples. The BSAC positions itself as a benevolent influence to civilize the native peoples. However, the annual reports provide no evidence of the effect of the BSAC's activities on its purported beneficiaries.

6.1. Limitation of the research

The data for this paper are based on BSAC records which inevitably provide a one-sided sugar-coated account of events from the company's perspective. In contrast, [Ranger \(1967\)](#) documents the abuse of Africans that took place under the Company's administration between 1890 and 1896. [Cobbing \(1973, 1974, 1977\)](#), [Beach \(1974, 1979\)](#) and [Stigger \(1976, 1977, 1980\)](#) also contribute to a conclusion that the BSAC reports are not a reliable source of information.

6.2. Future research

Our historical study has contemporary relevance. The case study is set in the context of the economic unification of Africa: Westernization and the imposition of capitalism through colonialism. Power imbalances between western and African society allowed the BSAC to dominate and exploit native African societies. Selective quantification and imperial rhetoric

fused to create convincing narratives on social performance. Our case highlights the ability of quantification in accounting to remove emotion and human dimensions. Numbers without a human dimension are important in portraying progress in a supposed rational and objective manner. Numbers without a human dimension provide an incomplete picture. Narratives void of human dimensions legitimated the company's colonial operations from the perspective of the dominant and sustained an outcome of inequality for native peoples. The consequences of this inequality are complex and unravel over long periods of time. The present-day forces of economic unification are globalization and free-market capitalism. What normative rhetoric (equivalent to Livingstone's 3Cs) in today's annual reports resonates with distant stakeholders in developed countries at the expense of locals in developing countries? How does selective quantification and normative rhetoric sanitize present-day annual reports and sustain inequality? Will future annual-report readers look back in one hundred years, and view the portrayal of women, employees, migrant workers, etc. in current annual reports in a different light?

6.3. Concluding comment

The BSAC portrayed the native population in annual reports in terms of the natives' own good rather than in terms of an exploitative motive to support the company's business model. The BSAC justified imperial white supremacy over the indigenous native peoples as benevolence. We draw four key insights from our research. First, measuring social performance is abstract and difficult. Using data from a colonial case, we conclude that quantification of social performance is a flawed approach. Second, the BSAC was engaged in a war of words concerning its treatment of the native population from quarters such as the Aborigines' Protection Society. Words carry equal weight. However, quantified data is viewed as more objective, more reliable, more credible. The BSAC's access to quantified data allowed it to use superior data as a rhetorical device in the argument. Third, providing more objective quantified data is a double-edged sword. People can interpret such data in various ways. For example, the imposition of taxes can be viewed negatively as the exploitation of the native peoples or positively as a symbol of native allegiance to the company / the crown. However, the BSAC controls the narrative and can guide readers to an interpretation the BSAC favors. Thus, the BSAC assigns meaning to the quantified data, and silences alternative interpretation. Finally, the case highlights the importance of social accountability through giving voice to beneficiaries, to confirm company claims of people they purport to represent. Proper social accountability involves listening to beneficiaries to validate that their experiences tally with corporate social accounts of their experiences.

How could the BSAC gain legitimacy while causing huge societal upheaval to native communities? The annual-report narratives are tailored to the expectations of dominant imperial stakeholders, while ignoring the expectations of the dominated native peoples. The company gained only partial legitimacy through its annual reports. The company used its annual reports to legitimate itself to a western audience. A power imbalance between western and African nations allowed the BSAC to sustain itself on incomplete legitimacy. This power imbalance meant the company did not have to socially contract or legitimate itself with native societies. The epicenter of power was Britain. The BSAC used quantification and imperial rhetoric as effective evidence of its adherence to its social contract with imperial stakeholders and to gain legitimacy in Britain. This failure to socially contract and gain legitimacy with native African societies manifests itself in the subsequent history of Zimbabwe: A war of independence (1964–1979) and land reform (2001). As the colonized peoples acclimatize and empower themselves, the hidden fault lines of partial legitimacy reveal themselves.

The native death rate reflects the short-term violent consequences of the BSAC's dehumanization of the native peoples. The deculturation of the native people's way of life reflects the long-term consequences of the BSAC's domination, which stemmed from a subtler form of dehumanization, captured by infrahumanization theory (Haslam & Loughnan, 2014) and animalistic dehumanization (Haslam, 2006).

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