

Accounting for Slavery: Masters and Management. By Caitlin Rosenthal. Cambridge, MA: Harvard University Press, 2018. xiv + 295 pp. Photographs, illustrations, notes, tables, index. Cloth, \$35.00. ISBN: 9780674972094.

doi:10.1017/S0007680519001296

Reviewed by Martin Giraudeau

Caitlin Rosenthal's *Accounting for Slavery* is a study of accounting practices in the large plantations of the late eighteenth- and nineteenth-century British West Indies and United States. The first two chapters, which review plantation accounting positions and techniques, reveal the early existence of rich and multifaceted information systems in the plantation economy of the British West Indies. The institution of slavery protected planters against the turnover of labor that industrial factories experienced in the North of the United States, and this, Rosenthal argues, facilitated the turning of human lives into numbers—not just in the prescriptive literature but in everyday plantation management. Such quantification allowed absentee planters to act at a distance. It morally desensitized the managers and tied together the different modalities of control that they enjoyed over enslaved people's lives.

The next two chapters turn to the antebellum United States, where plantation accounting techniques were imported from the West Indies but—Rosenthal subtly points out—with a more pronounced focus on productivity increases, through the intensification of labor and the organization of production. The author suggests that such systematic control turned the plantations into machine-like organizations resembling those imagined a few decades later by Frederik W. Taylor. Such “scientific management” of slavery extended beyond the frontiers of the organization when, for either reporting purposes or the slave market, the value of enslaved people was financially appraised or graded into a single non-financial scale. Yet, for the categories of slave accounting to function, the legal groundings of slavery had to be stabilized, which required political and, eventually, military efforts on the part of the planters—which the author neatly emphasizes, convincingly embedding the development of specific accounting practices within these broader contexts.

Chapter 5, along with the conclusion and postscript, reflect on the sustained aspirations for control in capitalist economies after the end of nineteenth-century plantation slavery. The last chapter considers the new roles of accounting in West Indian and U.S. plantations in the sharecropping and tenancy systems that followed emancipation. Such arrangements made management control somewhat less important for planters, who retained power over the laborers through both the contracts they signed with them and the influence they enjoyed over political

institutions. Altogether, the story Rosenthal tells is therefore one in which “slavery and modern business practices strengthened each other” (p. 191).

Rosenthal’s overall contribution to the history of slavery is notable. The book addresses in a remarkably balanced manner a number of historiographical controversies—for instance, on the role of violence, the dominance of cotton production, and the practical effects of emancipation. Building on recent histories of the agency of enslaved people, she provides a detailed picture of the contexts in which it took place. Rather than casting the slaveholders as morally deviant, or explaining the historical persistence of plantation slavery by the sheer exercise of physical violence, the author meticulously exposes the tight and interwoven webs of physical, moral, economic, legal, and political control deployed by the planters around their slaves, thus explaining the persistence and even expansion of slavery over the period.

This prowess is the result of Rosenthal’s original method, that is, of its close focus on everyday accounting practices. If the book’s emphasis is on internal management control, its general approach also opens up a number of avenues for further research on the relationships between slavery and finance, or capital. These include, for instance, studies of the slave purchasing, “breeding,” and selling strategies of slave owners; discussions of the phrase “human capital,” used in the book to refer to enslaved people, by replacing the notion in its contemporary intellectual history; analyses of the contradiction between the accounts of the fast depletion of slave inventories (due to high mortality and low birth rates) and those of the capital gains made by some planters on their slaves; and accounts of the actual impact of emancipation on the balance sheets of slave owners.

*Accounting for Slavery* will equally remain as a key contribution to business history scholarship. It provides a stimulating counterpoint to the Chandlerian history of modern management practices, by identifying control systems akin to those of early twentieth-century multidivisional corporations yet one hundred years before these and in the agricultural sector. This observation is not a revisionist origins story, as it does not identify direct historical connections between plantation management and industrial management, but it does recast the emergence of modern management in a new light, associating it with slavery, violence, and inequalities—a move that reframes our understanding of the underpinnings of capitalism.

None of this makes *Accounting for Slavery* an anti-Chandlerian book, however. Rosenthal shares with Alfred D. Chandler, and most accounting historians, the (questionable) notion that a specific “modernity” of accounting emerged sometime after the eighteenth century, one

made of “sophistication” and “rationality,” resulting from the “creativity” of “innovative” economic actors. Her insistence on comparing plantation management with industrial management, and especially with later forms of it, blurs the continuities with earlier agricultural practices, and especially with centuries-old practices of livestock accounting, which historians of agriculture may regret. It also sidelines the discontinuities with later industrial practices. Rosenthal’s generic use of the “machine” metaphor to equate Taylor’s approach to human behavior with the more ad hoc practices of planters may similarly be questioned by both historians of management and of science and technology.

Yet such a slight bending of the historical arc is an acceptable price to pay for forcefully making a crucial argument: that slave-owning planters were and remain our contemporaries. It is also abundantly compensated by Rosenthal’s outstandingly refined analysis of difficult primary sources. The author excels at interpreting accounting documents. Instead of using them as mere sources of information (numbers), she draws inspiration from media studies to uncover the social and technical construction of this information, to reconstruct the diversity and variability of its forms and uses, and to explain its social, economic, and political effects. *Accounting for Slavery* thus stands out for its effort to reconnect the slavery-focused new history of capitalism not just with business history but also with the broad history of quantification, formalization, and print culture.

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Rice in the Time of Sugar: The Political Economy of Food in Cuba. By Louis A. Pérez Jr. Chapel Hill: University of North Carolina Press, 2019. xiv + 249 pp. Maps, illustrations, tables, notes, index. Paper, \$29.95. ISBN: 978-1469651422.

doi:10.1017/S0007680519001430

Reviewed by Casey Marina Lurtz

When U.S. president Barack Obama set out to Cuba in the summer of 2016, one key ally in his push to normalize relations was U.S. secretary of agriculture Tom Vilsack. Vilsack had already led a trade delegation