

**RE-VISITING THE INTERFACE BETWEEN RACE AND ACCOUNTING:  
THE CASE OF FILIPINO WORKERS**

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### **Abstract**

The interface of race and accounting in sugar plantations in Hawaii is a subject that is unresolved in *Accounting History* (Fleischman & Tyson, 2000; 2002; Burrows, 2002). This paper presents previously untapped archival material of Hamakua Milling Company from 1921 to 1939 to shed further light on the 'dark side of accounting' in the control of workers. We find that accounting was not fully complicit in the suppression of wages and job advancement for the last wave of Filipino workers. Individual worker productivity data, the absence of which Fleischman and Tyson (2000; 2002) ascribe to the salience of race in labour control became available in the 1920s. Racialisation, however, continued into this period, abetted by the US colonial state's immigration policies. Business imperatives also accommodated job mobility aspirations of Filipino workers. Archival materials suggest that management knew of subgroups of Filipino workers, the profiles of whom served as inputs into decisions to reduce worker turnover.

**Keywords:** Accounting, labour control, race, sugar plantations, Filipino workers, Hawaii

## **Introduction**

Archival research continues to provide opportunities to explore the nexus of social relations and accounting in early 20th century plantation economies. It allows historians to “give voice to suppressed groups of individuals whose plights have not been reflected or represented in primary source material or mainstream historical narratives” (Fleischman & Tyson, 2000, p.9). This paper examines the plight of Filipino workers in the Hawaiian sugar plantations, a subject that has not been examined in the accounting history literature. Filipino workers were influential contributors to Hawaii’s economic development (Takaki, 1983), helping make sugar the leading industry in Hawaii by the 1920s (Takaki, 1994).

The case of the Filipino workers in Hawaii allows us to continue a discussion in *Accounting History* on accounting’s role, deliberate or otherwise, in the support of racism in Hawaiian sugar plantations. Fleischman & Tyson (2000 & 2002) and Burrows (2002) interpreted accounting and administrative records of workers employed through the Hawaiian Sugar Planters Association for Oloa Sugar Company. The ‘dark side’ of accounting was exposed by Fleischman & Tyson (2000; 2002). Accounting was supportive of a regime which used race to suppress pay rates of workers, denying them of economic opportunities to advance. The lack of individual worker productivity figures was seen to contradict their value in identifying efficiency and profit opportunities and construed as a consequence of the racial stereotyping favoured by Hawaiian sugar industry authorities (Fleischman & Tyson, 2000; 2002). Burrows (2002), however, suggests that the lack of individual productivity data was due to economic rationalism where the costs associated in obtaining the data exceeded the benefits.

We re-examine this interpretation of historical records by exploring the Hawaiian Sugar Plantations Association Collections located at the University of Hawaii at Manoa. We evaluate archival material of the Hamakua Mill Company (HMC), a similarly influential<sup>1</sup>, Hawaiian sugar producer to that studied by Fleischman & Tyson (2000). HMC was located at Paauilo on the Hamakua Coast of the Big Island of Hawaii and started operations in 1877 but was incorporated in 1883<sup>2</sup>. The collection on HMC was particularly useful because of its high volume of documents on Filipino workers. We examine accounting practices that result in the creation and use of accounting records such as financial ledgers, payroll records as well as artefacts at the boundary of accounting including management control techniques and pay schemes and other work related procedures (Fleischman & Tyson, 2002, p.121). We clarify a number of key aspects on wage rates and job advancement that were left unresolved in the earlier *Accounting History* exchange. In particular, this paper will explore whether Filipino workers were paid less and denied job promotions on account of their race compared to other sugar plantation workers, and more importantly, if so, whether accounting was implicated therein.

The remainder of this paper is divided in five parts. The first part provides the theoretical framework and describes the scenario that resulted in the recruitment of Filipino workers in the Hawaiian sugar plantations from the early 1900s. The second and third parts present archival evidence on whether there was racialisation of Filipino migrant workers and a pecking order of plantation workers as manifested in pay schemes in the 1920s and 1930s. The fourth part re-visits the question of individual productivity as discussed in the exchange between Fleischman & Tyson (2000, 2002) and Burrows (2002). We then conclude.

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<sup>1</sup> Being one of the “Big Five” sugar factors in Hawaii as described in Kurita (1953, p. 281) and Fleischman & Tyson (2000, p.13).

<sup>2</sup> Hamakua Mill and the Hamakua Plantation Companies may have merged in 1899. The exact date of consolidation is unclear based on available archival records although according to cash books the two entities may have merged in September 1899.

## **Theoretical framework: Locating the Filipino Worker in Hawaiian Sugar Plantations in the early 20<sup>th</sup> Century**

Race, as a theoretical construct and phenomenon, has been shown to influence accounting professionalization projects and labour practices (e.g. Poullaos, 2009; Annisette, 2003; Hammond & Streeter, 1994). As a construct, race generally categorises people in groups identified on the basis of ‘descent’, ‘somatic’, ‘visibility’, and ‘physical phenotypes’ (Nandan & Alam, 2005, p.8). It is however, understood in many different ways. Indeed a consequence is that “people are not even talking about the same thing” (Solomos & Back, 1996, p.3). Poullaos (2009) and Annisette (2003) propose that race, as a theoretical category in accounting historical analysis is best approached as used by historical actors. As such its meaning is not fixed by nature, but instead dependent on the historical, social and political contexts (Garner, 2010; Bonilla-Silva, 1999). It is often unclear, unstable and even contradictory (Lorimer, 1996). Consequently, ‘racial formation’ is best understood as a(n unfinished) process (Omi and Winant, 1994). In this paper we follow Annisette (2003) and view race as a theoretical category that is socially constructed, historically bound, malleable and permeable, impacting group bonds and identities, and is hierarchical. In the case of the Filipino workers in the Hawaiian sugar plantations, we are particularly drawn to its group stereotyping and hierarchical nature, given Fleischman and Tyson’s (2002) assertions of the salience of race in labour control and accounting practices in the Hawaiian sugar plantations. We are also sensitised by the concept of ‘racialisation’, which refers to the social and political processes whereby racially distinct groups are constituted (Skinner, 2006). This concept resonates here because racialisation could be linked with labour markets, in particular, the migration of workers, and the resultant imbalance of power relations between employers and workers (Miles, 1987). As Garner (2010) exhorts, an examination is required of the precise circumstances in which racialisation occurs, who the ‘agents’ and actors are. An examination

suggests that the making of racial identities necessitates other forms of social identification, existing “in complex imbrications with nation, ethnicity, class, gender and sexuality” (Rattansi, 2005, p.296). In this paper, we consider the role of the state in linking the concept of race and nation. This is because through its institutions, particularly the legal and education systems, the state ‘produces’ both ‘nationals’ and ‘non-nationals’ (Balibar and Wallerstein, 1991). Through these systems, the idea that people in a given nation are intrinsically different from those of other nations is created. Thus, the state cannot be a neutral arbitrator in the way that ‘race’ becomes pertinent in defining membership of a nation.

### *Filipino Workers in the Hawaiian Sugar Plantations*

We now describe the historical context in which we explore accounting’s role in the racialisation of the Filipino worker. What were the political and social processes embarked by the US colonial state and other agents to constitute Filipinos as a racially distinct group? The sugar industry was the largest in the Hawaiian economy in the early 20<sup>th</sup> century, producing 556,871 tons of sugar in 1920, making it the second biggest sugar producing area in the United States (US) (Takaki, 1982). The workers employed in the sugar industry also had a material impact on the ethnic composition of the population in the Territory of Hawaii. For example, in 1835, less than 1% of the population was foreign-born. By 1920, people of Hawaiian ancestry made up only 16% of the population with Japanese ancestry (47%) being the largest ethnic group. Filipinos comprised 8% compared to Chinese (9%) and Koreans (2%) in the same year (Takaki, 1982, p.33). A trend of increasing Filipino representation continued throughout the time period covered by this paper (Young, 1982). This was a direct consequence of the acquisition by the US of the Philippines from Spain in 1898<sup>3</sup>, and the efforts of the Hawaiian Sugar Planters’ Association. On the former, the Philippine

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<sup>3</sup> See Dyball, et al. (2006) for further discussion on US occupation of the Philippines.

Commissioner, William Howard Taft, on the role of the United States in the Philippines stated (as quoted in Jacobson 2000, p.246):

“[Preparing] a whole people for self-government, and that problem includes not only the teaching of that people how to read, write, and figure in arithmetic, but also to teach them how to labor ... The planters, in fact, saw Filipino labor migration as an extension of the US colonial project in the Philippines: ‘Has not the opportunity been offered to us to assist the home government [US colonial government in the Philippines] in Americanizing the Filipinos? . . . The Hawaiian Islands have earned the reputation of conducting their political affairs in accordance with the methods practiced on the mainland. If the Filipino in his sojourn here on the different islands becomes acquainted with these methods, he returns to his country a better man physically and intellectually, and, we hope, politically.’”

The influx of large numbers of Filipino workers came also after a succession of exclusionary US legislations carried out against the Chinese (Chinese Exclusion Acts of 1882 and 1892) and Japanese (Gentleman’s Agreement of 1907 and the 1924 Immigration Act), and the termination by the Korean government of Korean worker emigration in 1905. In the US, anti-Asian sentiment reached its peak with the creation of the ‘Asiatic barred zone’ by the US Congress in 1917. The Filipinos despite being Asians, but on account of the Philippines being ruled by the US Congress as a territory, were American ‘nationals’ who were free to travel in the United States until 1934, but deemed ineligible for naturalised citizenship (Baldoz, 2004; Tyner, 1999; Melendy, 1974). “As US ‘nationals’ though not citizens, Filipinos were unaffected by various immigration restrictions placed on ‘aliens’” (Jung, 2006, p.419).

The first lot of Filipino workers arrived in Hawaii on July 20, 1909 (Committee on Agriculture, Forestry, Promotion and Immigration, 1911). From about 4,000 Filipinos employed in the sugar plantations in 1911, the number of Filipino workers increased to 24,992 by 1926 (Committee on Agriculture, Forestry, Promotion and Immigration, 1911; Bureau of Labor, 1926). The workers were recruited and transported to Hawaii by the

Hawaiian Sugar Planters' Association (HSPA), a voluntary association representing majority of the Hawaiian sugar plantations, in matters which they had a common interest (Hawaiian Sugar Planters Association, 1924). In 1926, there were forty four plantations attached to the HSPA (Bureau of Labor, 1926). Its two prime functions were the handling of the immigration and welfare of workers and conducting the Experiment Station. It recruited and transported workers from overseas at its expense and generally promoted and assisted in managing the general living and social conditions of labourers on the plantations. Through the Experiment Station, it also conducted scientific study to *inter alia*, control insect pests of sugar cane, and propagate new cane varieties and methods of cultivation (HSPA, 1924).

The recruitment of Filipino labourers to work outside the Philippines was regulated by Philippine Act No. 2486 as amended by Act No. 3148, with the former enacted on February 5, 1915 (Act No. 2486 as amended by Act No. 3148). Relevant provisions of the Act stated that every person or entity that contracted, enlisted, recruited or shipped labourers:

- 1) pay an annual tax to the provincial treasurer of each one of the provinces where labourers are contracted or recruited, and if in Manila to the Collector of Internal Revenue, of 500 Philippine pesos;
- 2) furnish free passage to return labourers to the Philippines upon compliance and completion of their contracts, and
- 3) obtain a yearly license from the Director of the Bureau of Labor and approved by the Secretary of Commerce and Police after paying an annual fee of 6000 Philippine pesos.

The Governor General of the Philippines also had to appoint a commissioner for service in the Territory of Hawaii, whose duty was to receive and hear the complaints of Filipino labourers. The legislation also prohibited the contracting of minors under fifteen years, and minor of



eighteen years without the written consent of their parents or guardians. The legislation, which marked improved recruitment methods and better treatment of Filipino labourers, virtually assured a ready supply of Filipinos after 1915 (Young, 1982)<sup>4</sup>.

### ***Racialisation of the Filipino worker***

“Filipinos are people of average “character” – usually peaceable and orderly, in the main honest, tractable, industrious, - generally equal of most of the immigrants. On the plantations they show fine spirit by their interest in athletics ... That they are eager to learn English and are devoted to baseball we consider good signs of assimilation. Then, too, their buoyancy may be somewhat due to the fact of their Spanish oppression and lack of opportunity in the Philippines” (Committee on Agriculture, Forestry, Promotion and Immigration, 1911, p.3).

The above quote reflects the view of the Filipino worker by the Committee on Agriculture, Forestry, Promotion and Immigration, which was directed by the US House of Representatives to make a thorough investigation in 1911, *inter alia*, on the character of Filipino labourers. This profile of the Filipino worker was deduced from reports of five managers of Hawaiian plantations, samples of which follow:

“They are a better lot of labor than the Koreans or Puerto Ricans, and as a large percentage of them talk English, it is not difficult to instruct them in their work. We have had little trouble with them, they keep the peace, and do not drink more than other nationalities, as they learn how to provide comforts for themselves, in the way of living they will improve” (Bull to Towse,<sup>5</sup> 1911).

“Filipinos are not as good labourers as other nationalities; but my belief is that, with regular work and regular pay, they will become efficient. On this plantation there are a number of men who are steady workers” (Renton<sup>6</sup> to Towse, 1911).

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<sup>4</sup> Mojares (1981) states that early HSPA recruitment (before 1910) of Filipino labourers was not successful due to resistance within the Philippines as well as in Hawaii. Despite the legislation of 1915, Baldoz (2004) and Tyner (1999) insist that the Philippines was a new source of cheap labour for the Hawaiian plantation owners.

<sup>5</sup> E.K. Bull was the Manager of the Oahu Sugar Co., Ltd and Ed Towse the Chairman of the Committee on Agriculture, Forestry, Promotion and Immigration.

<sup>6</sup> Geo. F. Renton is the Manager of Ewa Plantation Co.

One could interpret this string of quotes reflecting a process of racial profiling with the profile on balance, 'favourable'. An interesting aspect is the value put on 'assimilation', which is based on a premise that there is a hierarchy that produces definite social relations and roles between and of the races (Bonilla-Silva, 1996). The Filipino is placed in an inferior position relative to the American, whose role is to transform the Filipino to be a better man 'physically, intellectually and politically'. The virtue placed on assimilation also reflects a period in US history between the 1840s and the 1920s of a pattern of 'variegated whiteness' in which some groups appeared – whiter - than others (Kolchin, 2002, p.156). In the case of the Filipino worker, there appeared to be a potential for him to become like a 'white' that is, 'American' worker. However, with the restrictions on recruitment of overseas workers from various exclusionary legislations and consequent shortage of workers, one wonders if the sugar plantation owners could have opted not to hire Filipino workers if the report was 'unfavourable'. As indicated by Melendy (1974, p. 521), changes to immigration policy had an impact starting in the early 20<sup>th</sup> century:

“Following the 1907-1908 Gentlemen's Agreement, whereby Japan restricted the number of laborers migrating to the islands and to the mainland, the plantations faced a shortage of field and mill hands. From 1907 through 1919, the Hawaiian Sugar Planters' Association experimented with Filipino labor as a replacement for the Japanese. When the experiment proved successful, there followed for a decade after 1919 a heavy influx of workers from the Far East archipelago.”

Racial profiling, however, by the HSPA appeared to have increased in sophistication in 1925 when it had more than 30,000 Filipino workers. Two main groups of Filipinos from different provinces, namely Ilocanos and Bisayans, were identified in a talk to HSPA Directors by H. Otley Beyer on the 19<sup>th</sup> August 1925, (HSPA, 1925a, p.3):

“This matter is highly important, for there is no such thing really amongst the working classes as a common “Filipino” type. ...their actual similarity is no greater than that of the French and the Germans inhabiting Alsace-Lorraine. Their attitude on many questions is exactly an opposite one – or at least it differs very materially. One of the causes of trouble with Filipino labourers has been the difference in standard of living between the Ilocanos and Bisayans.”

After summarising examples of these differences, a view as to which type of worker is more suitable as a plantation worker was made:

“It is not wise, however, to jump to the conclusion, as many have done, that the Ilocano is a much better man for the plantation than the Bisayan. The Ilocano desires to leave the plantation when he has enough funds to buy land of his own. He, therefore, does not fulfil the requirements for a class of plantation labor that will remain on the place indefinitely and enable the planters to reduce present high turnover. It is also difficult to get him to eat enough and live well enough to maintain his strength and working capacity at the highest rate of efficiency. With the Bisayan, on the contrary, there is a greater chance of fulfilling the requirement for a more or less permanent plantation population – in that he is willing to remain more or less indefinitely in a place where his daily wants are satisfied to a reasonable extent. He will not be content to live a hand-to-mouth existence and will always be complaining against such a condition, and endeavouring to better himself by moving elsewhere. ...In other words, I feel that it is more possible to develop a permanent and lasting plantation community among the Bisayans than it is among the Ilocanos” (Ibid, p.6).

Interestingly, this stereotyping of subgroups within the Filipino workforce is echoed by the Director of the Bureau of Labor, Hermenegildo Cruz, a Filipino, in his report to the Governor General of the Philippines in 1926:

“The habit of saving can be said to be strongly rooted in the Ilocanos who constitute 75 percent in all plantations. All from that region to whom I have been able to talk save money. ... On the other hand, Filipinos from the provinces such as Visayans<sup>7</sup>, Pampangans, and Tagalogs, with some exceptions, do not know how to save. On the average, they are restless spirits, fond of good living and ambitious, looking for adventure, either to better their condition, or for the pleasure of changing jobs” (Bureau of Labor, 1926).

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<sup>7</sup> Visayans and Bisayans are used interchangeably in the Philippines to refer to the same subgroup.

The linking of racial categories to types of work has been demonstrated elsewhere in the accounting literature (e.g. Annisette, 2003; Hammond & Streeter, 1994) and we find some evidence of that here also. There are strong suggestions of racialisation of the Filipino worker during the period of interest of this paper, which was facilitated by the US colonial state's immigration policies and the HSPA's recruitment efforts. Whether this translated into hierarchical categorisation of pay and opportunities for advancement is the subject of the following section. We now continue conversations by Fleischman & Tyson (2000 & 2002) and Burrows (2002) on the salience of race in exploitative processes of exclusion. Were Filipino workers in the early 20<sup>th</sup> century, being the new (and last) wave of workers in the Hawaiian plantations excluded from job promotions and denied higher wages on account of being Filipinos? More specifically, was there lack of individual worker productivity data in the subsequent decades examined by Fleischman & Tyson?

## **Re-examining Archival Evidence on Accounting and Race**

### ***On securing labour sources***

Archival evidence from the 1920s and 1930s indicates that there could be alternate explanations for the interface between accounting and race as articulated by Fleischman & Tyson (2000; 2002). Labour resource security, over dependence on one supply source (that is, the Japanese), and the desire to 'Americanize' labour are emergent themes. In a confidential circular from the Secretary of the HSPA to all plantation managers dated 12 June 1921<sup>8</sup>, the subject of the shortage of plantation labour is highlighted. In addition to identifying total labour requirements of 8,474 workers<sup>9</sup>, it outlines the HSPA views on the Emergency Labour

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<sup>8</sup> HSPA (1921a).

<sup>9</sup> Including 1,076 for T.H. Davies & Co, the "Big 5" sugar factor owning the Hamakua Mill Company, the case study entity relevant to this paper.

Bill and recent Commission established in 1921 by the Hawaiian territory government to help address persistent shortages of plantation labour:

“.. it should be remembered that present sources of immigration are being worked to the maximum capacity. .. It is, therefore, merely supplementary sources of labor recruiting that is being sought” (HSPA, 1921a, p.2).

Importantly, it also emphasises the dangers of being dependent on one labour source:

“The dangers of having American industries virtually dependent on any one alien race, whose solidarity was thoroughly demonstrated in the strike of 1909<sup>10</sup> and again in the strike of 1920, are both national and industrial and the arguments put forward by the Government officials in charge of advocating the Emergency Labour Bill, are undoubtedly well considered and substantiated. The force and effect of such arguments are not altered by the fact that such alien labor is industrious and capable as workmen when they are devoting their time to work” (Ibid).

The circular emphasises that the Emergency Labour Bill does not apply to skilled labour and was a policy of employing citizens in all skilled positions if practical. The HSPA’s view on resource security concerns echoed the Territory resolution requesting the U.S. Federal Government to:

“.. limiting such immigration, however, to such numbers as will not operate to increase the number of persons of any alien nationality in the Territory at any one time beyond twenty-five per cent of the total population of the Territory; and providing further that such persons be admitted for limited periods of time, be obliged to confine their efforts to agricultural labour and domestic service; and be guaranteed and secured their return to their respective countries upon expiry of such limited periods of time” (Okihiro, 1991, p.83).

A concern to ‘Americanize’ workers is picked up by Okihiro (1991, p.80) when he quotes a local planter:

“With Chinese migrants filling the need for manual labour and with American citizens (“whites, Hawaiians, Portuguese and possibly Filipinos”) occupying skilled positions, slowly this will eliminate the class (Japanese) that is now holding places as tradesmen, storekeepers,

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<sup>10</sup> Both the 1909 and 1920 strikes involved Japanese workers, the former at the Aiea Plantation and the latter across plantations in the island of Oahu.

mechanics, fishermen, coffee planters and give them to citizens who have the interests of our country at heart. Such a move would be the best method to Americanize Hawaii.”

Duus, M. U. (1999, p.34) provides some support for this view:

"Many writers on Hawaiian history have concluded that the Oahu strike of 1920 was a revolutionary labor struggle that transcended the bounds of race. But this interpretation is simply wishful thinking, based on a current perspective."

Whilst the theme to ‘Americanize’ has racial undertones, that is, it could have had an impact on group bonds and identities (see Annisette, 2003), key historical actors expressed their doubts. Contemporary notables such as the President of the Central Labour Council of Honolulu, George W. Wright observed in testimony to the Hawaii Emergency Labor Commission in 1922 that “considerable time was wasted trying to develop a nationalistic and racial element to cloud the issue” (as cited in Okihiro, 1991, p. 80). Samuel Gompers, founder and President of the American Federation of Labor was more forthright when commenting in the idea that the 1920 strike had been driven by Japanese nationalism “as purely an invention of the sugar planters and their adherents and associates ...” (Ibid, p.90).

The discussions above on racial groups provide support to a view that race as a theoretical category in historical analysis is unclear, unstable and even contradictory (Lorimer, 1996). What is evident from primary and secondary sources was a ‘general problematic of exclusion’ (Poullaos, 2009) of the Japanese with the seeming intent to rely less on this group of workers. The US colonial state through its immigration policies and legislation, and the HSPA with its vigour to recruit labourers from the Philippines reflect a concerted effort at excluding the Japanese from the sugar plantations’ cadre of workers. We now move on to focus on the question of accounting and race. We revisit the arguments put forth by Fleischman and Tyson (2000) to support the view of the interface of race and accounting, in particular, pay differentials across the different racial groups.

### *On racial groupings and pay differentials*

The first aspect relates to racial groupings and is reflected in the method of identifying US citizens for HSPA reporting purposes. This method is described by the instructions issued by the HSPA Bureau of Labor and Statistics to plantation managers for the compilation of monthly labour returns. Definitions contained in instructions for the annual Labor Report for the month of November 1924<sup>11</sup> would suggest a story of migrant worker exclusion from opportunities of advancement:

“The classification of field labour should NOT be by citizenship but by race with a view to having turnout records reflect the work records of the various races. For example, an American-born Japanese should be classified as Japanese, likewise an American-born Chinese, as Chinese, etc.” (HSPA, 1924b, p.3).

This definition is consistent with the HSPA Instructions for Compiling Census Data used in the early 1930s, with the additional instruction to group families in the same way, namely:

“The racial grouping of the *head of the family* (the male worker) should be taken as the grouping of the whole family. For instance, a Filipino married to a Porto Rican should have the man, his wife and any children all classified under the racial grouping of Filipino (HSPA, not dated).”

However, the accompanying instructions to the form for completion by plantation managers, field supervisors (known as *lunas*) were classified differently:

“*Lunas* and those holding responsible plantation positions should be classified according to citizenship, i.e. a naturalized American of English birth occupying a position of luna is to be classified as an American” (HSPA, 1924c, p.3).

The level of detailed instruction on racial groupings is a consistent theme of the HSPA with, for example, a circular from the HSPA Secretary dated June 17th 1929 on the subject of transfers of labourers between plantations, illustrates a key motivation for involvement of the

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<sup>11</sup> HSPA (1924b).

HSPA in labour sourcing (the form referred to is Form 505 as applicable to the new Labor Agreement No. 503:

“The intent and purpose of this form and of the provision for transfer is a control measure rather than a prohibition one and it is most likely that the general stability of work on the plantations will finally be better by reasonable and tolerant attitude of the transfer of men from one plantation to another”(HSPA, 1929).

As well as a rationale for the extent of that involvement:

“The more we get Filipinos to operating (sic) under our system and more accustomed they become to depending on the plantation office and this office before making any move, the better off we will all be, and the less moving about we will all have” (Ibid).

There are a number of other examples of HSPA instructions to plantations on data collection, one of which is particularly interesting. In a circular dated October 16, 1928 asking for cooperation in completing Filipino work records, in particular, form 504:

“This form provides full data for application for passage for Filipino employees and on the back provides for the monthly record upon which the interpretation of fulfilment of contract is based. ... May we ask the instructions be issued so that this form which represents a voucher for expenditure on our part be properly signed before reaching us in the future” (HSPA, 1928).

However, there was also the absence of data on racial groupings in some documents. For example, the Special Labor Requirements form<sup>12</sup>, summarising the number of labourers employed completed on a monthly basis for each plantation for the HSPA Bureau of Labour and Statistics has columns to segregate labourers into racial groups (2 columns only – Filipino and Japanese & Others). These columns were left uncompleted for each month of the years 1922 and 1923 but completed in 1924. In contrast, collection of details on crop and field productivity, as discussed later in this paper, was consistently completed, reported and analysed at a plantation level. The implication is that collection of race statistics may have

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<sup>12</sup> HSPA (1924d).



been more important to the HSPA and relevant government authorities than the plantation managers.

Secondly, and more importantly, consistent evidence of pay differentials based on race is not supported by archival material that reported on racial groups. Starting with Day Labour in the 1925-26 seasons, the range of pay rates in the Hamakua Mill Company December 1926 payroll book<sup>13</sup> is summarised in Table 1 below (based on a 26 day working month):

**Table 1 – Summary of pay rate range by racial group in the Hamakua Mill December 1926 payroll book**

Racial Group	Number (average)	Minimum	Maximum	Mean	Median
Filipinos	239 (17)	\$1.23	\$1.62	\$1.35	\$1.34
Japanese	283 (57)	\$1.08	\$1.77	\$1.27	\$1.34
Portuguese	11 (11)	\$1.23	\$2.21	\$1.20	\$1.23
Chinese	18 (18)	\$1.08	\$2.31	\$1.24	\$1.15
Porto Rican	18 (18)	\$1.15	\$1.69	\$1.13	\$1.23

For comparison, the average daily rate across all plantations associated with the HSPA, based on HSPA Labor Reports for the month of June 1925<sup>14</sup> was \$1.41 for the island of Hawaii (15,033 workers listed on all payrolls) and \$1.57 for all islands (42,064 workers in total). Within those averages, daily rates ranged from \$1.20 for cultivation on short term contracts to \$2.59 for construction work with a base rate for contracts current at that time of \$1 per day for unskilled work. Within these reports as well, the turnout figures by racial grouping discussed in Fleischman & Tyson (2000; 2002) are within 1% of each other and the percentage of workers qualifying for bonuses by rate was reported with a total of 77.2% of Filipinos and 76.2% of Japanese qualifying that month. Whilst it is not possible to prove a causal

<sup>13</sup> HSPA (1926).  
<sup>14</sup> HSPA (1925b).

relationship, it is interesting that these figures are recorded at a time when monthly pay rates measured on the basis of racial group, as shown, exhibit a similar range of rates between groups, suggesting a lack or absence of pecking order of racial groups.

Further underlying the equalisation of rates for Filipino plantation workers in the 1920s and 1930s, is a separate reference to the range of daily rates paid to workers. A report dated August 13<sup>th</sup> 1921 on conditions applicable to Filipino migrant workers by a representative of the Philippines government<sup>15</sup> following the strikes of 1920 illustrates the range of pay rates:

“I also have the satisfaction of saying that the Filipinos who nowadays work on the plantation have good salaries averaging from \$36.00 to \$75.00 per month. I say this because on one plantation the hard work of transporting the sugar cane by wagons pulled by mules is paid at a rate of \$2.50 daily, which makes us think the managers know how to compensate in accordance with the class of work being done” (HSPA, 1921b).

MacLennan (2008, p.277) comments on equalisation of pay rates based on US Labor Laws:

“... in a shift of wage policy, different nationalities (Japanese, Filipinos, and sometimes Koreans) received the same pay. Before 1900 it was common for each nationality to have a different wage for the same work<sup>16</sup>. Finally, there were ‘day’ workers (paid by the month) and ‘contract’ workers (paid by the completed job). This system of pay, *refined over time* (our emphasis), became the signature mechanism of labor force control until the HSPA social welfare programs of the 1930s.”

The final evidence of the interface between race and accounting by Fleischman and Tyson (2000), *viz*, the lack of individual migrant worker productivity data is addressed in the next section. The section also explores further aspects of the interface between accounting and race not explicitly discussed by Fleischman & Tyson (2000; 2002).

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<sup>15</sup> HSPA (1921b).

<sup>16</sup> It is noted that Fleischman and Tyson (2000; 2002) are of the view that this practice was still common in the subsequent two decades.

## **Further Insights on the Interface Between Accounting and Race**

In addition to the differences between pre- and post-1920s perspectives, additional evidence sourced from the 1920s and 1930s tends to support the lack of material differences in pay or opportunity based on race. We found archival material on Filipinos and machinery operations roles in the 1920s & 1930s and Filipino opportunity for management advancement (as *lunas*), which we discuss in turn below.

### ***Filipinos and machinery operations roles in the 1920s & 1930s***

In addition to increasing wage rates, there were increasing opportunities for Filipino migrant workers to enter higher skilled and therefore higher paid jobs. An early reference to this trend, albeit expressed in terms of racial stereotypes that are grating to the present age, is contained in the report on Filipino migrant worker conditions mentioned previously:

“With reference to the different classes of work outside of the camps, many managers like the obeying disposition of the Filipinos, and place them in different branches of machinery work. The Waipahu plantation and Pahala and Papaalooa are examples of this, and at the present time Filipinos occupy the best places which previously were held by the Japanese, and on this plantation I have heard no complaints from the Filipino labourers” (HSPA, 1924c, p.7).

This access to further opportunities in skilled or semi-skilled machinery work appears to have a direct impact on wages for the individuals concerned:

“I have also seen with satisfaction that the Filipinos occupy places working on machinery and in other departments at a salary of from \$40.00 to \$50.00 a month” (Ibid, p.6).

### ***Filipino opportunity for management advancement***

In support of Fleischman & Tyson (200), we found evidence of management decisions on work assignments and job promotions being based on race. A 1921 report from Francisco Varona, a representative of the Philippine government, states:

“Referring to the overseers or *lunas*, I must say that these employers are not up-to-date, particularly the kind of *lunas* being Korean, Chinese and Japanese that oversee groups of Filipinos. They are in my opinion prejudicial. ... I suppose they utilise this class of people to direct groups of Filipinos is due (sic) to the fact that it is not easy to find Filipinos with capacity to properly fill these positions, and the employment of an American is difficult because they ask for fabulous salaries” (Ibid, p.10).

Whilst Varona continues to commend Filipinos, he also speculates on why they were not appointable:

“I have gained information from the Managers that the Filipinos are good, willing and intelligent workers, but their steadiness to the work is not firm. It is true that the Filipinos are born of the habit of not being steady in their work, when they have money in their pockets ...” (Ibid, p.6).

This theme is reinforced by public representations by Philippine government representative in following years. An example is the open letter dated July 3<sup>rd</sup> 1922 to Filipino migrant workers by the Director of the Philippine Bureau of Labour, Faustino Aguilar<sup>17</sup>:

“I now appeal to each and every Filipino in Hawaii to display all the devotion and enthusiasm of which he is capable in trying to live up to the following rules:

- 1<sup>st</sup> Consistency in work.
- 2<sup>nd</sup> No gambling, as a measure for self-improvement.
- 3<sup>rd</sup> The constant and ever-increasing cultivation of thrift, in order to be sure of an old age free from care and worry” (HSPA, 1922, p.3).

Whilst we did not find archival material to allow judgement on whether these sentiments were acted on by the HSPA, changes to these management attitudes, when made, were seen by the same representative as being key to improved opportunities for Filipino migrant workers:

“This attitude of the administrators or managers to stimulate the Filipino labor to work to advantage has given very good results to the point of seeing Filipinos occupying places of bigger possibilities” (Ibid, p.7).

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<sup>17</sup> There is archival evidence to show that Aguilar was unpopular with some Filipino workers and seen to be favouring management interests.

This issue with the relationships between Filipino migrant workers and non-Filipino *lunas* continued for a few more years as evidenced in a report dated August 19, 1925 to HSPA Directors by a H. Otley Beyer in response to the 1924 worker strikes:

“I think that almost without exception the *lunas* who are best liked amongst the labourers are those who either have a reputation for always treating their men squarely or those who show a certain amount of direct personal interest in the welfare of the men and their families” (HSPA, 1925c, p.8).

And, with regards the particular needs of Filipino workers, continued racial stereotyping aside:

“In general, Filipinos are even more resentful of being sworn at or roughly treated than are laborers of other races; but the habits of the luna or overseer in this regard are not the chief criterion in building up his reputation amongst them. They develop bitter hatred towards a luna who treats them roughly as a matter of general principle; but they seldom show resentment for any punishment that they know to be deserved” (Ibid, p.8).

Consistency, measured in accounting terms as turnout rate and by plantation management as “steadiness to work”, appeared to have been key aspects in the selection and appointment to more responsible and higher paying skilled and supervisory positions. Balancing this job-related requirement, as highlighted in the discussion of the relationship between Filipino workers and *lunas*, cultural differences and language do appear to have played a role in work performance and was seen by management as important considerations.

Of what data is available, differences in race representation of *lunas* may be partly due to definitional inconsistencies. Using HSPA census instructions described in a previous section of this paper, accounting returns along racial lines employed different definitions for workers (defined in terms of place of birth, regardless of citizenship) and *lunas* (based on citizenship only). This may have resulted in under representation of the numbers of “alien” overseers but more broadly and on a theoretical level, racial groupings are part of the phenomena being

studied. Indeed historical evidence suggests inconsistencies amongst historical actors themselves as to who the 'alien' was (see Solomos & Back, 1996).

### *Measuring Individual Productivity on Plantations in the 1920s and 1930s*

As mentioned previously, the absence of individual worker productivity was cited by Fleischman and Tyson as a "key factor" (2000, p.28) in reinforcing racist policies of exclusion. In subsequent discussion with Burrows (2002), they "believe that sugar managers had the technology to measure the weight of cut cane that individual harvesters brought to the railhead or flume." However, subsequently in the 1920s and 1930s a period not covered by the previous discussions there is archival evidence to suggest that in the period which Fleischman and Tyson (2000) refer to, there were plantation managers who were trying to determine a process to pay workers based on individual productivity. In particular, we find documented attempts in 1921 to implement work practices and gather statistics on individual worker productivity, of which the HSPA was aware. A summary of these attempts is contained in a 2 page memo to HSPA Trustees from the HSPA Secretary, J.K Butler, dated 10 November 1924 (HSPA, 1924e). Citing an earlier HSPA document describing an initiative managed by a Mr Henry Hind and referred to as the "Individual Contract Plan", the memo outlines similar efforts by another Plantation Manager, Mr Naquin, to measure and pay wages on the basis of a belief in individual worker productivity, who stated that "I am of the firm opinion that the only suitable system of working is one which compensates for individual effort" (Ibid, p.2). The essence of the exchange is encapsulated in the following opinion from the document:

"For a number of years I have been experimenting along these same lines, realising that individual effort must be compensated for, and in 1921 we attempted to cut cane by individual contracts, weighting every man's cane and paying him for the amount cur (sic). This we continued for some time, but the expense incurred in bundling and weighing the cane just about offset the increased efficiency of the men."

There is no indication whether this approach was applied along racial lines or if workers were favourable disposed to reward based on individual productivity arrangement for cane cutting at the time of this early experiment, although there is a suggestion that there was some measure of productivity improvement. This is in line with Burrows' (2002, p.106) assertion that "practicality and economy are the obvious constraints". In particular, there appears to be significant costs associated with implementing individual worker productivity measurement and that cost, not race, was a primary consideration. Furthermore, it appears that other plantations, in addition to the two instances referred to above, also adopted an approach to worker payment based on individual productivity:

"This method was also adopted in the Hills District, I believe, but I do not know whether or not it has been kept up" (Ibid, p.1).

Later in the 1930s, archival material supports a contention that wages based on productivity became practical and economical and that for example, individual workers were paid on a per ton rate for cane cutting<sup>18</sup>. Plantation records of summarising individual cultivation contracts for the 1931 crop<sup>19</sup> for a number of the above individuals include:

- K. Watanabe earned \$1.25 per ton in field #15 in the Paauilo district;
- T.Nishiyama earned \$1.15 per ton (\$1.25 if more than 40 tons) in field 16;
- G. Tamura earned \$2.50 per ton in field 40.

As above, selected Filipino workers on long term contracts in 1930-31:

- J. Gibo earned \$1.15 for the 1930 crop in field #28; \$3.00 for the 1930 in field 34; and \$1.00 per ton for the 1931 crop in field #15 (higher than in 1938);

Returning to the archival document on the "Individual Contract Plan", there are indications that the interest in measuring and paying based on individual worker productivity is of

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<sup>18</sup> HSPA (1931).

<sup>19</sup> HSPA (1924c).

sufficient interest to continue to attempt to overcome these difficulties by focusing on other plantation tasks such as hoeing and weeding. As with cane cutting, the emphasis appears to be on reducing cost rather than a reflection of racial bias:

“During the past year we again attempted to compensate the men for their individual efforts and we have succeeded in doing some exceptionally cheap hoeing at Kukuihale. This development came through the overhead irrigation system which, as you know, gave us some well defined equal areas” (Ibid, p.1).

Again, as stated by Burrows (2002), the segregation of individual worker output in a practical and economic way was a key prerequisite. In the instance of non-cane cutting tasks such as hoeing and weeding, a cost effective method seems to have been identified:

“All the operations in these fields we can give to individuals, and they can obtain what they actually make for their days work. The system worked so well that we decided to extend it to other fields at F.S.M.” (Ibid, p.1)

The result appears to be acceptable to both workers and employers:

“The men, as well as ourselves, were so well pleased that after finishing these fields that efforts were made to extend this system to irrigated areas, where it is more difficult to survey and plot out the work. This was accomplished, however, and I am pleased to state that it works satisfactorily all around” (Ibid).

Unsurprisingly, there appears to be financial benefit to the Plantation in creating individual contracts reflecting differences in individual productivity as indicated in the source document referred above:

“Under this system we found that where it would have cost us \$12.00 per acre the cost was brought down to \$8.00 per acre” (Ibid).

But, there also appear to be benefits to individual workers.

“The men in the first instance making around \$1.35 per day, while in the later instance the pay varied from \$1.25 to \$2.00 per day, depending on the individual” (Ibid).

As result, from an employer perspective:

“The men at present are demanding this piece work and it is our intention to extend it as far as we can” (Ibid).



Although, as hinted at in the above employer perspective, there were implications for workers adopting this scheme:

“As a rule, in these individual contracts we find that the men are in the fields about an hour earlier than anyone else, and leave about an hour later, also shortening their meal hours” (Ibid).

Furthermore, there is an indication that allocation of areas to individual workers in order to collect individual productivity data in a cost effective manner can be disadvantageous to some:

“If not for the wide variation on climatic conditions, there is no doubt that the cheapest possible way of growing cane would be under a lease system. This, however, in our district, is next to impossible, as the men under adverse climatic conditions lose a tremendous (sic) amount of money – and generally leave in disgust, as they did in 1917” (Ibid).

On the subject of race, in possibly a reference to past racial biases articulated by Fleischman & Tyson (2000; 2002):

“It is a revelation to us to see some of the Japanese gangs which were considered the backbone of the plantation take secondary place to the Filipino gangs, which showed themselves adaptable to hoeing as the old experienced men” (Ibid).

We did not find HSPA correspondence on whether this systems was adopted as a policy but have found corroborating archival evidence for adoption of individual productivity measurement.

Firstly, providing circumstantial support, migrant worker contracts appear to have been changed in the 1930s to reflect the payment of individual rates based on output. For example, in copies of completed long term contracts dated 1927 and 1938 respectively<sup>20</sup>:

“The PRICE to be paid to the PLANTERS by the COMPANY for cane shall be at the rate of \$3.00 per ton of cane grown to maturity.”

“Within thirty days after all of the cane grow on the said lands shall have been harvested and ground at its mill, the Employer will pay to the Contractor, for the

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<sup>20</sup> HSPA (1927a) & HSPA (1938).

complete and faithful performance of his services as aforesaid, at the rate of 45 c for each ton of 2,000 pounds of sound and clean cane, free from tops, trash, soil and dirt, suitable for milling.”

In particular, the contract specifies the obligations of the respective parties, including specification of the field assigned to the contracted worker, the scope of the work required to be undertaken and the various components of payment such as a rate per ton of cane cut. Representative extracts of this form of contract include performance prerequisites such as:

“The Employer will set apart for cultivation by the Contractor under the terms thereof, until the contractor shall have completed the all of the work required of him in Section 2 thereof on the crop of sugar intended to be harvested ...” (Ibid, p.1).

And, from a Contractor perspective:

“The Contractor will diligently and properly care for and bring to maturity the said crop of sugar cane from the date hereof until it shall be harvested; which work will include cultivation, weeding, fertilizing, replanting, keeping the cane roads, ditches and flume lines in the said area free from all vegetable matter and obstructions, and stripping the cane, all at such times and from time to time as may be designated by the Employer ...”(Ibid).

With payment being based on the following conditions:

“Within thirty dates after all of the cane grown on the said lands shall have been harvested and ground at the mill, the Employer will pay to the Contractor, for the complete and faithful performance of his services as aforesaid, at the rate of 65 cents for each ton of 2,000 pounds of sound and clean cane, free from tops, trash, soil and dirt, suitable for milling. Weight to be ascertained by the method of weighing cane at that time in practice on the plantation of the Employer” (Ibid).

In addition, the contract allowed for the contractor to “perform any such work as labourers” in return for a “rate of wages of \$24.00 per month of 26 days for men and the rate of \$18.00 per month of 26 days for women.” This form of output-based reward is also incorporated into individual and team-based planter contracts, the specific example being dated 1927<sup>21</sup>. The equivalent long term contract 10 years earlier and ratified by the HSPA in 1921 did not

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<sup>21</sup> HSPA (1927b).

contain rates per ton for can cutting but were based on a daily labour rate with bonuses tied to New York sugar prices as mentioned by Fleischman & Tyson (2000, p.20).

Secondly, reflecting the contract of the period, worker records in the 1930s show calculations of individual worker productivity in calculating the payment of wages to such individuals. There are a number of documents with apparently different purposes that reflect this change, some of which are outlined below.

Contractor crop summaries for the 1930 and 1931 season<sup>22</sup> list, by contractor, the contractor's name, field number (1 per contractor), key responsibilities and rate per ton. They reflect the diversity in rates with some contractors being paid on the basis of the early 1920s contract with daily rates and bonuses based on New York sugar prices, others with flat rates per ton and others with tiered rates. The rates also vary between \$0.90 and \$3.50 in 1930 and between \$1.00 and \$2.50 per ton in 1931. In this return all contractors were Japanese.

So, it appears that in the period from the 1920s onwards, measuring and awarding wages on individual productivity became practical and economical so much so that it was used to compare and reward individuals rather than enforce racial stereotypes.

## **Conclusion**

This paper explored whether accounting was implicated in Filipino workers being paid less and denied job promotions on account of their race and in comparison to other sugar plantation workers. We sought to continue discussions by Fleischman and Tyson (2000; 2002) and Burrows (2002) on the interface of race and accounting in the Hawaiian sugar

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<sup>22</sup> HSPA (1930) & HSPA (1931b).

plantations in the early decades of the 20th century by examining untapped archival material of the Hamakua Mill Company from an extensive HSPA collection. Commencing from the end of the first decade, we saw changes in US Immigration and Labour Laws that resulted in acute labour shortage, the influx of Filipino workers and the beginning of equalisation of pay across workers of different racial backgrounds. We also found archival evidence of increased opportunities for employment advancement for migrant workers and of individual productivity data, which were not evident in the preceding period. More importantly, continuing discussions of Fleischman, Tyson and Burrows, there is evidence to suggest that there were attempts in the second decade to map out a process to measure individual productivity.

Was accounting implicated in the suppression of pay rates and job promotions for Filipino workers? In relation to the Japanese, Puerto Ricans and other migrant workers, it seems 'not'. Evidence suggests that HSPA, which recruited and transported workers to Hawaii on behalf of the plantations, was collecting data on workers based on racial groupings to enable monitoring of labour movements and the fulfilment of legal obligations to provide workers with transport back to their countries of origin. Whilst there appeared to be continued attempts to inform labour decisions with racial profile of workers, there also were increased efforts to collect and apply labour and individual productivity data on promotion and labour retention choices. Work attendance and performance and acts of insubordination were meticulously recorded so that government representatives (both US and Filipino) were able to monitor compliance with legislation and plantation managers able to enforce labour contracts. Accounting thus provided information to assess the efficiency and effectiveness of colonial labour policies as well as providing rational justifications for amendments. While labour control practices were reliant on the force of law, they were supported and sustained by

accounting evidence. Accounting in the 1920s at Hamakua Milling Company, increasingly performed dual roles to help maintain control over labour and measure their economic performance<sup>23</sup>.

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<sup>23</sup> HSPA (1921a: 2)

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