Management Control, Gender and Postcolonialism: The Case of Sri Lankan Tea Plantations

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Abstract

Management accounting and control research in developing countries has neglected gender issues. Focusing on management controls over marginalised female workers in Sri Lankan tea plantations, this thesis tries to fill this gap. It takes a postcolonial feminist perspective to theorise ethnographic accounts of mundane controls. The findings illustrate that there are ‘embedded’ controls through colonial and postcolonial legacies, which made the female workers ‘double colonised’. The notion of subalternity captures these repressive forms of controls in their work as tea pluckers. However, postcolonial transformations created a space for resistance against these controls. This shaped a subaltern agency and emancipation and gave rise to a more enabling form of postcolonial management control. The thesis contributes to debates in postcolonial feminist studies in organisations and management control research in general, and management control research in developing countries, in particular.

Key words: management control; postcolonial feminism; gender; postcolonial; colonial; plantations; ethnography; Sri Lanka
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Author’s Declaration

I declare that, except where explicit reference is made to the contribution of others, that this thesis is the result of my own work and has not been submitted for any other degree at the University of Glasgow or any other institution.

_______________________________

Seuwandhi B. Ranasinghe
## Abbreviations

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Full Form</th>
</tr>
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<tbody>
<tr>
<td>AFO</td>
<td>Assistant Field Officer</td>
</tr>
<tr>
<td>CC</td>
<td>Chief Clerk</td>
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<tr>
<td>CDC</td>
<td>Child Development Centre</td>
</tr>
<tr>
<td>CDO</td>
<td>Child Development Officer</td>
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<tr>
<td>COP</td>
<td>Cost of production</td>
</tr>
<tr>
<td>CWC</td>
<td>Ceylon Workers Congress</td>
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<tr>
<td>DGM</td>
<td>Deputy General Manager</td>
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<tr>
<td>EMO</td>
<td>Estate Medical Officer</td>
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<tr>
<td>EPF</td>
<td>Employees Provident Fund</td>
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<tr>
<td>ERP</td>
<td>Enterprise Resource Planning</td>
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<tr>
<td>ETF</td>
<td>Employees Trust Fund</td>
</tr>
<tr>
<td>FO</td>
<td>Field Officer</td>
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<tr>
<td>GM</td>
<td>General Manager</td>
</tr>
<tr>
<td>HRO</td>
<td>Human Resource Officer</td>
</tr>
<tr>
<td>JEDB</td>
<td>Janatha Estate Development Board</td>
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<tr>
<td>LDCs</td>
<td>Less Developed Countries</td>
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<tr>
<td>LJEWU</td>
<td>Lanka Jathika Estate Workers Union</td>
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<tr>
<td>LTTE</td>
<td>Liberation of Tamil Tigers of Elam</td>
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<tr>
<td>MAS</td>
<td>Management Accounting System</td>
</tr>
<tr>
<td>MCS</td>
<td>Manager Corporate Solutions</td>
</tr>
<tr>
<td>M&amp;P</td>
<td>Management and Planning</td>
</tr>
<tr>
<td>NVQ</td>
<td>National Vocational Qualification</td>
</tr>
<tr>
<td>NSA</td>
<td>Net Sale Average</td>
</tr>
<tr>
<td>PD</td>
<td>Periya Dorai</td>
</tr>
<tr>
<td>PET</td>
<td>Productivity Enhancement Team</td>
</tr>
<tr>
<td>PHDT</td>
<td>Plantation Human Development Trust</td>
</tr>
<tr>
<td>PM</td>
<td>Prime Minister</td>
</tr>
<tr>
<td>PMT</td>
<td>Participative Management Team</td>
</tr>
<tr>
<td>PREDO</td>
<td>Plantation Rural Education and Development Organization</td>
</tr>
<tr>
<td>PRM</td>
<td>Performance Review Meeting</td>
</tr>
<tr>
<td>RPCs</td>
<td>Regional Plantation Companies</td>
</tr>
<tr>
<td>SD</td>
<td>Sinna Dorai</td>
</tr>
<tr>
<td>SLFP</td>
<td>Sri Lanka Freedom Party</td>
</tr>
<tr>
<td>SLSPC</td>
<td>Sri Lanka State Plantation Corporation</td>
</tr>
<tr>
<td>TRI</td>
<td>Tea Research Institute</td>
</tr>
<tr>
<td>UPFA</td>
<td>United Peoples Freedom Alliance</td>
</tr>
<tr>
<td>UNP</td>
<td>United National Party</td>
</tr>
<tr>
<td>WERC</td>
<td>Women’s Education and Research Centre</td>
</tr>
</tbody>
</table>
### Meaning of non-English terms used

<table>
<thead>
<tr>
<th>Term</th>
<th>Meaning</th>
</tr>
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<tbody>
<tr>
<td>Kangani (or Kangany)</td>
<td>Labour chief</td>
</tr>
<tr>
<td>Kovil</td>
<td>The Hindu temple</td>
</tr>
<tr>
<td>Nera</td>
<td>A particular section of a tea field</td>
</tr>
<tr>
<td>PD: Periya Dorai</td>
<td>Refers to the estate manager. The meaning in Tamil is ‘big lord’</td>
</tr>
<tr>
<td>SD: Sinna Dorai</td>
<td>Refers to the deputy and assistant managers of the estate. The meaning in Tamil is ‘small lord’</td>
</tr>
<tr>
<td>Thalaivar</td>
<td>Trade union leader- Male</td>
</tr>
<tr>
<td>Thalaivee</td>
<td>Trade union leader- female</td>
</tr>
<tr>
<td>Waru</td>
<td>Half days pay</td>
</tr>
</tbody>
</table>
CHAPTER 1: INTRODUCTION

1.1. Background

This thesis studies management control practices in a developing country context from a postcolonial feminist perspective. This perspective enabled the analysis of several aspects: the embedded context’s influence on management control practices; everyday forms of management control practices in the organisation; and women’s agency in influencing management control practices. Applying such analyses to a case study of a postcolonial tea plantation in Sri Lanka, this thesis argues that management control practices dominate and control subaltern female workers, perpetuating their subalternity. Despite this, these women’s agency (subaltern agency) arising in a context of postcolonial transformations were activated against these controls, subsequently displacing the controller’s power and bringing a form of postcolonial management controls that offer opportunities to realise emancipatory elements. This chapter provides an introduction to ‘this thesis’.

1.2. Motivation for the study

As with any research, this research too began with an intellectual curiosity which was personal to the researcher. The choices of the research setting and methodology were a result of who I am and how I see the world. For instance, the methodology of the study was based on an interpretive epistemology, rooted in the ontological assumption of a socially constructed reality that is subjectively experienced, feeding into the choice of an ethnographic research design. My intellectual curiosity was fuelled by a feminist agenda of attempting to understand the predicament of marginalised women and how they are being controlled from a perspective of management control.

Being a female born and raised in the former colonised South Asian country of Sri Lanka exposed me to certain ‘accepted truths’ of patriarchy in culture, colonial legacy and its repercussions, and discriminations based on ethnicity, caste and
Over 400 years of colonisation had lasting effects on Sri Lankan peoples’ thinking and it changed its ethnic composition, while the colonial strategy of ‘divide and rule’ created tensions between the country’s two largest ethnic groups. This hostility led to a 30-year separatists’ war, in which people of my generation either were born or lived much of their adult life. My personal subjectivities therefore shaped the focus and design of this research. Tea plantation workers in Sri Lanka, especially women, were chosen largely because of the multiple and complex inequalities they experience in the ‘present’; these are a consequence of ‘history’ as these women exist in present-day postcolonial plantations in Sri Lanka as a result of colonial capitalism.

The history of plantations in Sri Lanka and their migratory workforce is part of the history of Sri Lanka. It was in the 1840s that coffee plantations began in the colony (Wesumperuma, 1986, p.2), but a leaf fungus brought coffee’s demise, so tea replaced coffee. The migratory workforce from South India laboured in the colonial plantations, and their descendants still labour in the postcolonial tea plantations today. This South Indian migratory workforce brought into plantations constituted a new ethnicity in Sri Lanka, and the Estate/Indian Tamils presently comprise approximately 4% of the population. Among this migratory workforce, women form the bulk of the workforce in these plantations playing an important role, but they continue to experience “multiple and overlapping patriarchies” (Jayawardena and Kurian, 2015, p.298).

Plantations therefore seemed to be an interesting case to research management controls, with emerging questions for research. These included how management controls could be explored from a postcolonial and a feminist theoretical framework, how management control could be seen from the position of the

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1 In this work ‘Ceylon’ refers to the Island until its name changed to ‘Sri Lanka’ through constitutional reforms in 1972. Ceylon was colonised from 1505 by the Portuguese, Dutch and British until its independence in 1948.
2 There are multiple names to identify their ethnicity: Estate Tamils, Plantation Tamils, Up-country Tamils, Malaiyaka Tamils, Indian Tamils and Tamils of recent Indian Origin (see, for example, Bass, 2013). While some terms are inclusive of all (for example, Tamils of recent Indian Origin), others are perhaps restrictive (Plantation Tamils, Up-country Tamils, Malaiyaka Tamils, Estate Tamils) as they do not include those who migrated as merchants and other forms of work, nor those who reside in different regions of the country. However, in this work I use the term Estate Tamils as I am specifically referring to the community engaged in plantation work in Sri Lanka.
3 Sri Lankans belong to four major ethnicities: Sinhalese (75%), Sri Lankan Tamil (11%), Sri Lankan Muslim (9%) and Indian [Estate] Tamil (4%) [Department of Census and Statistics, 2012, p.128].
‘controlled’ rather than the ‘controller’, and how female workers are presently being controlled in a context that is steeped in colonial histories, postcolonial realities and patriarchal systems. This resulted in a search for a gap in the domain of management control research to situate my study.

1.3. Situating the research

This research is situated in the field of management accounting literature, specifically in the field of management control literature, and more generally in accounting and organisation studies literature. Even more specifically, this study is situated in management control debates in Less Developed Countries (LDCs). The study engages with debates on how management control practices enforce controls over labour, and analyses the forms of controls observed in LDC contexts (for e.g. Alawattage et al., 2007; Alawattage and Wickramasinghe, 2008, 2009a, 2009b; Gooneratne and Hoque, 2016; Hopper et al., 2009, 2012a, 2012b; Hoque and Hopper, 1994; How and Alawattage, 2012; Uddin and Hopper, 2001, 2003).

Although colonialism and its persisting aftermath is considered “a phenomenon eminently deserving of detailed scholarly investigation” (Banerjee and Prasad, 2008, p.91), most management accounting research in LDCs has engaged in such investigations rather implicitly. Other strands of research in accounting such as ‘accounting and indigenous people’ were found to draw insights from postcolonial theorising (for e.g. Alam et al., 2004; Davie, 2017; Graham, 2009; Kim, 2004a, 2004b; Neu, 2000a; Neu, 2000b, 2001, 2003; Neu and Heincke, 2004). While these strands of accounting research engage theoretically with postcolonialism, the paucity of such theorisations in LDC research in management accounting is problematic. In particular, contextual issues arising from non-Western developing countries being theorised primarily through Western theoretical lenses seemed problematic. This ‘Eurocentricity’ is one of the primary critiques of postcolonialism (Prasad, 1997, 2003, 2012; Young, 2004). This critique questions the view that the Third World is a mere “provider of ‘data’” (Prasad, 2012, p.22) and instead makes a case for its potential as a “valuable source of sophisticated theories ... that might be essential for adequately understanding organizations and institutions located not only in the
non-Western countries, but also those within the Western world itself” (Prasad, 2012, p.22). Moreover, it questions the view that these data could be “‘read’ and actively ‘decoded’ by theories that allegedly can only be offered by the said Western discourse itself” (Prasad, 2012, p.23).

While these concerns highlighted in postcolonialism aroused my intellectual curiosity, my feminist agenda motivated me further to explore research on marginalised women in management accounting and control literature. Although research in accounting discusses issues concerning managerial women (Cooper, 1992, 2001; Gallhofer, 1998; Gallhofer and McNicholas, 1998; Haynes, 2008b, 2013; Kamla, 2012; Kirkham and Loft, 1993; Lehman, 2012; McNicholas et al., 2004), the paucity of research in management accounting and control on marginalised female workers seemed significant (discussed in more detail in Chapter 2). Thus, situating my research in management accounting and control helped identify a research gap that postcolonial and feminist theorising could address. These theoretical perspectives enabled the exploration of management control issues in a postcolonial tea plantation, specifically focusing on the control of female workers.

Tea plantations in Sri Lanka were selected primarily because of its contextual legacy of colonialism, the peculiar control structure of plantations with a residential workforce, and having a system of governance enmeshed with historical, political, social and economic forces going beyond organisational boundaries to influence the lives of workers. Also, women workers dominate these plantations’ primary revenue-generating activity: tea plucking. Plantations therefore have dynamics of gender, ethnicity and of course colonialism and postcolonialism operating in their control structures, so they are interesting sites for analysis.

1.4. Theoretical inspirations and research questions

Postcolonial theory provides a “retrospective reflection on colonialism” (Said, 1978, p.45). It enables explorations of the “social, cultural, political, ethical and philosophical questions that recognise the salience of the colonial experience and its persisting aftermath” (Jack et al., 2011, p.277). Through these,
postcolonial theory provides a space for the silenced voice of the colonised people and thereby contributes to a counter-hegemonic discourse against the hegemony of Western knowledge (Prasad, 2003; Spivak, 1993). However, postcolonial theory on its own has not been particularly interested in capturing women’s issues (Lewis and Mills, 2003). Drawing from theoretical inspirations of postcolonialism, postcolonial feminism focuses on women; therefore, it captures postcolonial issues from a feminist position and locates them in wider feminist debates. For instance, it critiques the hegemony of white Western feminism that essentialises universal sisterhood (Mohanty, 1995). Postcolonial feminists discuss the predicament of women in these settings and claim to be ‘different’ from white Western feminism, and question the politics of their representation of all women (Spivak, 1993). Postcolonial feminism thus exposes “oppressive power relations encoded in the name of race, nation and empire, as well as those of gender, class and sexuality” (Lewis and Mills, 2003, p.2).

Postcolonial feminism therefore provides a lens to address the theoretical gaps in management accounting and control research, particularly in exploring the following research questions:

1. How are management control practices located in the embedded context of colonial history and the postcolonial present?
2. How do management control practices dominate and control subaltern women?
3. Can management control practices trigger resistance and emancipatory processes from a marginalised group of females? If so, how do these shape management control practices?

These questions relate to (1) the embedded context of controls in which the organisation is located, (2) the controls operating within the organisational setting, and (3) the possibility of resistance movements against these controls that could potentially shape how those controls operate. They require particular theoretical notions of postcolonial feminism to analyse them. Consequently, the

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4 Here the context is given an adjective ‘embedded’, to emphasise that the organisation and its management control practices are located in the context, having interrelationships and interdependencies, affected by and affecting the context in which it is located.
study’s theoretical framework draws on notions from postcolonial feminism: ‘double colonisation’ and ‘postcolonial transformations’ to explore the embedded context of controls; ‘subalternity’ to explore the controls operating within the organisation; and ‘subaltern agency’ and emancipation to explore possible resistance movements against forms of control. Although this process of selecting a theory to developing research questions, and then to particular concepts in the theory is written as a linear progression, in practice it was an iterative process.

As mentioned, the study’s theoretical framework consists of four notions of postcolonial feminism. First, ‘double colonisation’ refers to the contextual conditions of both colonialism and patriarchy postcolonial women experience. Secondly, ‘postcolonial transformations’ are the changes to the context of double colonisation that affect the power of both the controller and the controlled (female workers), and their interrelationship. Thirdly, ‘subalternity’ is the repressive conditions subalterns are experiencing at an individual or group level. Subalterns were those females (individuals and groups) who are experiencing multiple forms of repression from colonial and postcolonial control as well as patriarchal domination. Fourth, ‘subaltern agency’ involves the effort to overcome repressive controls and modes of domination. These theoretical inspirations and the research questions will be discussed in detail in Chapter 3.

The study deployed ethnography as a research design to explore the outlined management control questions. Fieldwork from the 6-month ethnographic study of the tea plantation in Sri Lanka gave rise to the analysis of empirics (presented in chapters 5, 6 and 7) that answered these research questions. Details of the methodology and methods deployed are elaborated on in Chapter 4.

1.5. Organisation of the thesis

This thesis is organised into nine chapters. Chapter 2 identifies a research gap for the study by exploring debates in management control research in general and LDC research in particular. This review of literature identifies gaps in two broad areas and possibilities for addressing them: first, that management control research issues in LDCs have largely been theorised from Western lenses,
opening possibilities for theoretical insights of postcolonialism; secondly, that both these areas of research (management control research in general and management control research in LDCs) are largely androcentric and thus omit adequate attention to females’ marginalisation processes, especially those of the ‘controlled’, opening possibilities to address research issues from a feminist standpoint.

Based on the identified gaps, **Chapter 3** notes the research questions and develops a theoretical framework to explore them. This framework concerns theoretical notions of postcolonial feminism — double colonisation, postcolonial transformations, subalternity, subaltern agency and emancipation — that are used in certain ways. Double colonisation and postcolonial transformations analytically explore the embedded context of management controls; subalternity explores how management controls operate; and subaltern agency and emancipation explore the potential resistance movements against forms of control.

**Chapter 4** presents the methodological choices made in conducting this study. It documents my early exposure in the field and my reflections that influenced the research design. It also gives my philosophical and methodological position, explains the choice of ethnography as the research design and reflects on the methodological lessons learnt from similar designs in accounting/management, feminist and postcolonial feminist research. Presenting how these elements influenced my fieldwork plans, this chapter explains my fieldwork site, how I conducted the fieldwork (from gaining access and entering the field to employing methods and encountering challenges) and, finally, how I theorised the outcomes of my fieldwork.

The analysis chapters (5, 6 and 7) are organised according to the theoretical framework outlined in Chapter 3. Therefore, **Chapter 5** analyses the embedded context (double colonisation and postcolonial transformations) of tea plantations in Sri Lanka which influence management control practices. It analyses how these affect management control practices in terms of the effect on the power of both the controller and the controlled (female workers), as well as their interrelationship.
Chapter 6 analyses the mundane management control practices of the selected tea estate (UMA\textsuperscript{5}), exploring how these perpetuate subalternity of female tea plantation workers. Here, management control practices refer to the budgetary controls and labour control practices of UMA. Budgetary controls were found to link to labour control practices as they enabled the achievement of budgetary targets. By analysing empirical observations of plantation labour control, especially those relating to tea plucking, I show how management control practices operate in a context of colonial controls and patriarchal assumptions, allowing the domination and control of subaltern women, perpetuating their subalternity.

The final empirical chapter, Chapter 7, analyses the emancipatory movements and subaltern agency that plantation women exercised, including the consequences of these on UMA’s management control practices. It analyses instances of subaltern agency which the embedded context of postcolonial transformations supported. Although these were mostly non-confrontational forms of resistance, they had a significant impact on the estate and how controls were exercised. These postcolonial management controls were argued to be enabling, having a potential to realise emancipatory elements.

Chapter 8 discusses the analyses of the empirical observations in the previous three chapters. The discussion is shaped by the postcolonial feminist notions identified in the study’s theoretical framework and considers the on-going debates in accounting, management accounting and control research. Furthermore, the implications of the analysis are presented in terms of the forms of management control practices, the role of management control practices, and insights into practice.

Chapter 9 concludes the thesis by recapping and summarising the thesis, presenting the study’s contributions to accounting and management control research as well as gender and postcolonial research in organisations, and by providing possible directions for future research.

\textsuperscript{5} UMA is the fictitious name given to the tea estate in which I conducted my fieldwork. Since the name of the plantation company in which UMA is an estate cannot be revealed as well, I merely call it — the plantation company — to avoid confusion.
CHAPTER 2: MANAGEMENT CONTROL IN A DEVELOPING COUNTRY CONTEXT

2.1. Introduction

The previous chapter introduced the thesis. It situated the study in the domain of management accounting and control research; it then summarised the gaps identified there, theoretical inspirations to address these gaps, research questions drawn from these inspirations and the theoretical framework adopted to answer these research questions. This chapter elaborates on the discussion on this research domain. Its aim is to identify the research gap this study endeavours to address and does so by exploring debates in management control research. In doing this, the chapter first briefly explore debates in mainstream management control research then moves to those in critical research. Next, through these openings in critical branches of research, it explores debates in accounting/management accounting and control research in a developing country context. Problematising theorisation of issues in LDCs from a Western lens and silences of gender, this chapter demarcates a gap to locate my present study.

2.2. On management control

This section first defines the term management control for the study. Secondly, it briefly explores historical movements in management control research and, thirdly, discusses the critical turn in this research. Fourthly, it presents the diverse issues addressed in management control research and highlights areas that need further work.

2.2.1. Defining management control

This study conceptualises management control to encompass broader macro-environmental dynamics and micro-organisational directions and decisions that ultimately exert control over specific individuals and groups. In this light, Efferin and Hopper’s (2007) definition, partly inspired by the work of Euske and Riccaboni (1999) is most suitable. Efferin and Hopper (2007) conceptualises management controls to be “a system within social, cultural, political, and
economic environments used by management to align employee behaviour with organisational objectives and to manage internal interdependencies, and external relationships” (p.225).

This conceptualisation deems management controls to be a system of control located in an embedded context. The reference to context as an embedded context, acknowledge the organisation and its management control practices to affect and to be affected by the context in which it is located through interrelationships and interdependencies. Furthermore, this conceptualisation enables exploration of controls over employees who are not merely at managerial levels but at any level of the hierarchy. This broad conceptualisation therefore facilitates analyses of the embedded context, the controller, the employee(s) being controlled and interrelationships between these elements to be incorporated in the study of management control. This study applies this definition of management control.

2.2.2. Historical movements

Management control research has transcended from normative modelling to critical theorising. Although tracing the genesis of this normative modelling is difficult, most studies credit its beginnings to Robert Anthony (Lowe and Puxty, 1989, p.9). While acknowledging his contribution as a “preliminary ground clearing exercise” (Otley et al., 1995, p.S32), his narrow definition and approach to researching management control has been widely criticised for limiting the agenda of research to accounting-based controls (Langfield-Smith, 1997). Led by Robert Anthony and later by others, management control researchers sought a universalistic formula in their attempt to prescribe how the organisation is best controlled to achieve desired levels of efficiency (Lowe and Chua, 1983; Machin, 1983). These concerns later developed into theoretical debates over the most suitable explanation of organisational phenomena relating to control using universalistic prescriptions. The roots of this functionalist approach to management control can be traced to the scientific management of F.W. Taylor (Miller and O'Leary, 1987) and others such as Webber, Durkheim, Pareto and Mary Parker Follet (see Otley et al., 1995).
These functionalistic approaches, supported by neo-classical economics, spearheaded early research in management accounting and control, especially in UK academia (Scapens, 2006). From marginality assumptions of neo-classical economics, research in management accounting moved to other rationalistic universal models inspired by cybernetic theory and systems theory (e.g. Lowe and Machin, 1983). Cybernetic theory (Otley and Berry, 1980; Willmer, 1983) was rather a closed technical view of organisations and control. In contrast, systems theory provided an open systemic approach to viewing organisations and management control (Berry, 1983); however, it was deployed from a functionalist paradigm (see Berry, 1983). Cybernetic theory and systems theory, although widely used, were accused of rarely informing empirics (Otley et al., 1995) and narrowing management control research (Lowe and Puxty, 1989). Further, cybernetic theory’s inability to explore the dynamic and political nature of organisations and their control (Hofstede, 1978) led to debates on better forms of theorisation. These functionalist theories in the form of cybernetic theory or systems theory were also inward looking as their goals concerned organisational effectiveness. Moreover, they were controller centric and preoccupied with controlling the organisation’s internal dynamics, largely neglecting external contextual forces.

Theories from the rational perspective that are grounded in neo-classical economics and organisation theory that similarly inspired management control research are transaction cost theory (efficiency through reducing transaction costs), agency theory (increasing wealth by managing the agent-principle relationship) and contingency theory (Wickramasinghe and Alawattage, 2007, p.19). Some consider agency theory to be “one of the most important theoretical paradigms during the last 25 years” (Lambert, 2007, p.247). Rooted in neo-classical economics, it attempts to resolve divergent interests between the principle and agent(s) relationship to maximise shareholder wealth (Mihret, 2014). However, critics have highlighted its shortcoming in analysing power dynamics (Saam, 2007), the structural origins of organisational conflict (Mihret, 2014) and the internal consistency of its logics (Armstrong, 1989). With the exception of contingency theory, which is externally focused, these theories are
still controller centric and explore internal dynamics of organisational performance.

Contingency theory’s entry into management control debates began amid changes in the environmental dynamics and contingent factors in which organisations operated (Waterhouse and Tiessen, 1978) and the inability of universal theories to provide solutions to organisational problems encountered. Although maintaining functionalist, prescriptive and efficiency-driven paradigm, its proponents (e.g. Chenhall, 2003, 2007; Langfield-Smith, 1997) argue for its relevance in exploring contemporary management control issues. Contingency theory focused on factors such as organisational environment, technology, structure and strategy which shaped management accounting (Wickramasinghe, 2011, p.546). According to Otley (2016), it has provided “insights into how different configurations and uses of control systems have resulted in a variety of different consequences” and “has been one of the success stories of research in management accounting and control over the past forty years” (p.55). However, it was an object of critique from its inception (see Hopper and Berry, 1983). Its focus on the context at the organisational level and neglect of deeper contextual variables such as socio-cultural, political and anthropological processes (Hewege, 2012) limited its contribution to the changing needs of management control research.

The sociological camp of management accounting research criticised both the mainstream theories and contingency theory for, among other things, failing to consider the wider social, economic and historical contexts, being unable to capture socio-cultural and political meanings in the contexts, and neglecting the human consciousness that shaped organisations and management accounting systems (Wickramasinghe, 2011). These criticism arose when researchers became aware that mainstream theories were becoming increasingly unsuitable for theorising wider political, social and economic events that were unfolding (Cooper and Hopper, 2007; Jermier, 1998). Moreover, new technological changes and managerial innovations led to new forms of control and furthered the need to reflect critically on them and engage in a critical research agenda (Jermier, 1998). Critical approaches enabled organisations to be viewed as
miniature versions of society that perpetuate alienating relations cased by social divisions (Chua, 1986, p.621). While some researchers branched out to these critical theories, especially in Europe, universalistic approaches continued, championed by Kaplan and others (Hesford et al., 2007; Otley et al., 1995).

2.2.3. A critical turn

Researchers in accounting/management accounting and controls have deliberated on the importance of society’s influence on accounting practice (Burchell et al., 1980; Hopper et al., 1987; Neimark and Tinker, 1986). Neimark and Tinker (1986) in particular initiated the debate on the social construction of management control systems by emphasising the social origins and social consequences of corporate control. Their definition of control encapsulated the interaction between and reciprocity of societal and organisational dimensions, though it did so in rather abstract language. Similarly, Hopper et al. (1987) criticised conventional writings on management accounting for portraying it as politically neutral, hence indicating why certain areas relating to organisational issues are left unexamined. For instance, the authors claim:

If accounting research focuses exclusively upon programmes of internal adjustment, to the neglect of broader structural issues such as the role of the state, distributional issues and class interests, then the opportunity to scrutinise accounting as an instrument of control and change within social conflict is lost (Hopper et al., 1987, p.443).

The authors highlight the importance of integrating broader social structural issues and the contradictions and conflicts within the wider society into accounting research. The ground work of social consciousness and its effects on organisational control was already taking place in management control research (Neimark and Tinker, 1986), and with this critical theorising shifted interest from the controller/manager to the controlled (see Roberts, 1989).

Critical theorising in management control research was influenced by developments in accounting and management accounting research and organisational theory, and these took a critical turn during the late 1980s. The economic, political and social transformations of the time necessitated looking
beyond the organisation’s parameters, and the theoretical lenses used at the time were limited to make sense of these dilemmas (Cooper and Hopper, 2007, p.209). This critical turn was inspired by the works of Marx, Braverman, Habermas, Bourdieu, Foucault and Latour (Cooper and Hopper, 2007, p.210). From debates on the labour processes (Knights and Willmott, 1985; Robson and Cooper, 1989) to analysing relations between knowledge and power (Robson and Cooper, 1989) and calls for exposing oppressive conditions and the consequences of management control, which led to debates on emancipation (Willmott, 1989, p.338), critical theorising enabled research to move beyond the controller perspective to the controlled.

Critical theorising shed light on specific concerns articulated by many social theorists (e.g. Marx, Braverman, Faucault). Their underlying concern involved incorporating a socially and historically contexualised view of power and conflict into research with a focus on social improvement (Cooper and Hopper, 2007). Critical theorising provided an empathetic view of the mistreated and alienated (Jermier, 1998) where perspectives such as labour process theory provided new insights into practice (Hopper et al., 1987). Indeed, the phenomenon of power in management control literature was historically dominated by the labour process theory (Robson and Cooper, 1989, p.95) and even its developments since Braverman (1974) have a Marxist flavour.

Cooper and Hopper (2007) insist that critical theorising can contribute to management accounting in various forms. It can illuminate debates on the perpetual struggle for control against resistance, for example. The authors argue that most management accounting research focuses on the deployment and success of old or innovative management accounting systems. These systems are expected to enhance shareholder value, which translates into calculative practices that enhance wealth and power accumulation for some but inflict cost on others. Consequently, this outcome inspired struggles for control and resistance.

Although critical theorising is making headway, its inspirations in management control research exploring issues of the ‘controlled’ or the marginalised is still problematic. For instance, even the special issue of the *Administrative Science*
Quarterly in 1998 (Volume 43 issue number 2) on critical perspectives of organisational control, focused on managerial staff (Oakes et al., 1998), junior partners of firms (Covaleski et al., 1998) and professionals (Perlow, 1998) and therefore seemed managerial centric. As most research remains managerial centred, the question remains as to whether critical research in management control has adequately addressed issues concerning the controlled and marginalised. This is not surprising considering that although the underlying tenet of ‘Critical Theory’ is the promise of emancipation, its deployment even in accounting literature falls shy of emancipatory alignment (see Gallhofer and Haslam, 2003, p.4).

Although progress is underway in the critical turn of management control research, its managerial centricity remains problematic. This matter is the primary focus of subsequent sections of this chapter; however, the next section presents diverse issues addressed by management control research and highlight areas that need further exploration.

2.2.4. Diverse issues

Drawing from the theoretical frames hitherto discussed, management control research has explored diverse issues. From those driven by functionalist efficiency frames to critical perspectives, such research has discussed diverse issues: management control practices such as budgeting (Covaleski and Dirsmith, 1983; Otley, 2006); performance management (Ahrens and Chapman, 2007; Chenhall, 2007); strategies/strategy (Armstrong, 1985; Langfield-Smith, 2006) and costing methods (Armstrong, 2002; Foster and Swenson, 1997); organisational structure (Gordon and Narayanan, 1984; Gosselin, 1997); politics and culture (Alawattage and Wickramasinghe, 2008; Hopper et al., 2009; Hoque and Hopper, 1994; Uddin and Hopper, 2001; Wickramasinghe and Hopper, 2005; Wickramasinghe et al., 2004); networks (Chua, 1995; Mouritsen and Hansen, 2006); and management control change (Briers and Chua, 2001; Burns and Scapens, 2000; Scapens and Roberts, 1993), to name a few.
Among these, budgeting for instance is widely researched in management accounting (Luft and Shields, 2003), and its role and importance in labour control (Armstrong et al., 1996; Hopper and Armstrong, 1991) and power and politics of organisational life (Covaleski and Dirsmith, 1986) have been explored. For instance Luft and Shields (2003) maps studies that identify the effects of budgeting at the individual level, and at the organisational and subunit level in addition to mapping other diverse studies in management accounting. They identified that human relations school and social psychological theories of organisation have influenced studies that link budgeting effects at the individual level such as participative budgeting, budget difficulty, and budget emphasis and budget-based compensation. Based on the organisational level studies they highlight that “organizational size, diversification, and decentralization increase participative budgeting, and that participative budgeting has a larger influence on performance in larger organizations” (p.179). Participative budgeting has also been the object of study from all three social science theoretical perspectives (economics, psychology and sociology) according to Covaleski et al. (2003).

However, Hansen et al. (2003) argue that while academic literature is preoccupied with issues such as participative budgeting, ‘budgeting in practice’ has concerns which are not addressed by academic research. They highlight that traditional form of budgeting (hierarchical based) in practice is failing although vast majority of organisations implement formal budgets. Consequently, they suggests two practice based proposals for change: one is to eliminate budgeting through measure of beyond budgeting (empowerment and self-control), and the other to improve budgeting through activity based budgeting (focusing on operational processes). While this is a performative perspective of budgeting, Kilfoyle and Richardson (2011) observes that along with this, other perspectives such as agency theory, contingency theory and institutional theory are all built on the dualism of agency and structure, which forms the traditional literature on budgeting.

Although these research in management accounting and control has deployed multiple theoretical debates and research paradigms, Berry et al.’s (2009) review of management control research highlights that functionalist and positivistic traditions still play a central role in it, with economics and
accounting influences leading the way. The authors present emerging themes in management control giving explicit attention to themes of decision making and performance management for strategic control, control models for performance measurement and management, management control and new forms of organisation, specific emerging themes (e.g. risk, culture), and control practice and theory. These are managerial-centric themes where the controller is at their centre and management control is deemed a top-down unidirectional form of control with little attention to the ‘controlled’ and their reaction to the controls exercised. Further, in the above review, Berry et al. (2009) excluded research on the theme of gender. This is interesting given that Otley et al. (1995) highlighted gender and control as an area which needs further research and their suggestions were the primary points of departure for Berry et al. (2009) review.

Moreover, Berry et al. (2009) highlight management control and culture as an area for inquiry having “much scope for future research” (p.12). They note the dearth of research in this area and draw from Volume II of Chapman et al. (2007) work on management accounting around the world, which included four Latin countries of Europe, China, Britain, German-speaking countries, the USA, Nordic countries of Europe and Japan. Although they have drawn on research relating to the culture of and control in developed countries of the West and Asia and even an emerging economy such as China, it is rather strange that they have not drawn on research on LDCs. Reviews on studies of cross-cultural and cross-national effects on management control have identified limitations in methodological and theoretical applications (Bhimani, 1999; Harrison and McKinnon, 1999). Indeed, such research could draw on the vibrant field of LDC research in management accounting as it acknowledges cultural effects and has also been experiencing rapid developments for over two decades. Consequently, LDC studies can illuminate our understanding of how culture shapes management control practices (Efferin and Hopper, 2007; Wickramasinghe and Hopper, 2005). The inability of the centre (West) to recognise the developments taking place in the periphery such as in LDCs and not drawing from them isolates such research and also delays future strides in this line of research.
Furthermore, management accounting and control research publication outlets such as journal of Management Accounting Research have not been particularly inclusive of marginal groups (Hopper and Bui, 2016). In a review of this journal’s 25-year history, Hopper and Bui (2016) show that “research in MAR has neglected accounting in poor countries where most of the world’s population live, and has concentrated on accounting in rich countries where most of the world’s capital resides”. Further, they note that “[e]mployee issues surrounding gender, race, conditions of work, job satisfaction and stress, and unionisation and industrial relations are ignored” (p.26). This neglect of themes that concern the “marginalised and disadvantaged societal groups” is a “cause for concern” (Hopper and Bui, 2016, p.26).

Thus, although management control research has been broadening and deepening since its initial formulations by Robert Anthony (Lowe and Puxty, 1989, p. 9) exploring diverse issues, gaps nevertheless remain. Its managerial focus from its inception made efficiency its main goal (Lowe and Chua, 1983; Machin, 1983) and directed most research towards this agenda. The focus was therefore a perspective of control through a managerial lens, or in other words the perspective of ‘controllers’, and on devising control strategies to elicit desired outcomes (see for e.g. Hesford et al., 2007, for a review). While a critical turn in management accounting and control is being developed, attention to marginalised groups remains problematic. This raises questions as to whether the story of management control research is complete. In addressing these concerns, the next section first explores management control research in a developing country context. The subsequent sections explore issues of marginal groups in this specific body of literature to identify a researchable gap to locate this study.

2.3. Management control in Less Developed Countries (LDCs)

This section presents management control research in LDCs inspired by critical school of thought. First, it provides an overview of the field of LDC research in accounting and management control. Secondly, it explores contextual transformations in LDCs and presents the implications of these on the forms of controls practised. Thirdly, despite coercive forms of controls being observed in
these contexts, studies report resistance against these controls, which is presented. This section therefore presents these control research in LDCs with the intention of teasing out gaps that remain unaddressed, taking the discussion forward to the next section on unexplored questions in LDCs.

2.3.1. A brief overview

Research in accounting in LDCs is still in its infancy (Hopper et al., 2012a, p.1) so research in management control in this context is particularly sparse. Nevertheless, Alawattage et al. (2007) highlight the importance of LDC research in accounting:

The bulk of the world’s population lives outside locations prominent in mainstream research, their accounting needs and concerns are as pressing — if not more, and with globalisation they form an essential part of the mosaic of world trade. Moreover, rich Western countries can learn much from practice and research in LDCs.

Only a relatively few accounting scholars worldwide have contributed to LDC research in accounting, doing so with the support of major accounting journals. Hopper et al. (2009) further attribute growth in this area of study to factors such as globalisation, the visibility given to LDC research by newer, less Western-centric accounting journals, an increasing number of researchers with affiliations to LDCs and the encouragement of indigenous research in Western PhD programmes.

Research in accounting in LDCs began mostly with a financial accounting perspective and a focus on exploring the role of accounting standards in developing countries (Graham, 2009). Its subsequent developments in the last few decades has made LDC research an established field (Hopper et al., 2009). While such works still seem mostly concerned with issues relating to financial accounting, the need to explore management accounting issues is recognised as essential for furthering work on ‘development’ in LDCs (Hopper et al., 2009).

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6 According to Hopper et al. (2012a, p.1), major journals, especially “Accounting, Auditing and Accountability Journal; Accounting, Organizations and Society; and Critical Perspectives on Accounting, have pioneered work in this area ... [along with the works published in] the newly launched Journal of Accounting in Emerging Economies and its companion Research on Accounting and Emerging Economies” (italics in original).
All LDC studies are not located in homogeneous contexts but commonly share similarities, including the following (Hopper et al., 2009): the UN and the World Bank benchmarks of development (or lack of development); a history of being colonised; changes in modes of production because of colonisation; subsequent state capitalism after independence; neo-colonial influences of development agendas and structural adjustment programmes of the IMF and the World Bank: privatisation and market reform; and other frowned-upon Western concerns of nepotism, paternalism and corruption.

These similar experiences and issues of underdevelopment across contexts being derived from the colonial exploitation and subsequent neo-colonial forms of domination from global powers such as the World Bank, the IMF and other diverse MNOs seemingly directed research issues in wide yet similar directions. While differentiating themselves from the West and claiming solidarity among other LDCs, these research contexts are not necessarily homogeneous. Heterogeneity exists in their regions (e.g. throughout Africa, Asia, Middle East, South America) and hence there are diversities in their culture, language, practices, politics, institutional arrangements and others. When mainstream research revolves around relatively similar societies, culture, economic legacies and shared histories of the West, LDC research disperses itself with diversity. However, being critical of Western-instigated development agendas on organisational realities (see for e.g. Uddin and Hopper, 2003; Wickramasinghe et al., 2004), LDC research attempts to consolidate such difference and heterogeneity through the LDCs experiences and the management control practices on the ground. Therefore, this branch of research has been inclusive of diverse issues emanating from regions such as Africa, Asia, Pacific, Latin America, West Indies and the Middle East (Hopper et al., 2009), among others.

The diverse issues LDC researchers explore are inclusive of and not limited to management accounting systems and culture, regulatory issues, policy frameworks and external-internal institutional arrangements, governance structures (pre-colonial, colonial, state dominated, and market led) and politics with a broader focus on development (Hopper et al., 2009). These issues from a macro view of politics, governance, and institutions have had little room for key
informants to be those other than managers or professionals. Although exceptions exist (e.g. Alawattage and Wickramasinghe, 2009b; Uddin and Hopper, 2001; Wickramasinghe and Hopper, 2005), the interest of LDC scholars — like those of their Western counterparts — seem to be largely managerial centric.

2.3.2. Contextual transformations and controls

Similar to historical research in accounting (e.g. Neu, 2000a, 2000b, 2003; Tyson et al., 2004), LDC research in management accounting and control has also been instrumental in shaping our understanding of what forms of management controls existed during colonialism but also how these came about and how they transformed during state capitalism and market capitalism in Asia, Africa, Latin America and the Pacific (Hopper et al., 2009).

Understanding historical contextual settings of LDC such as their colonial period is essential for understanding present-day control practices. For instance, Alawattage and Wickramasinghe (2009a) explore how control and accounting for bonded labour relations could be historically analysed in the context of colonial plantations in Sri Lanka. Historical institutional lenses illustrate how colonial accountability and control systems evolved and how accounting was embedded in this process. From this perspective, accounting practices are “idiosyncratic due to the historically specific and path-dependent material circumstances” (p.701). Giving a postscript for accounting, the authors argue:

Rather than an adoption of accounting techniques developed elsewhere, the mobilisation of accounting for labour control is contingent upon historically specific purposes. In colonial [plantations of] Ceylon, the reproduction of a dependable, captive labour force was the dominant purpose assumed by the control systems. Once other cultural and political measures, such as the Kangani system and institutionalised paternalism and racism were in place for the effective conversion of labour into labour power, the primary function of the accountability and control apparatus was to ensure the ghettoisation of labour within individual plantation units, which is achieved through multiple means. Among the other practices, accounting for debt bondage (the Thundu system) turned out to be a calculative practice embedded in these historically specific material circumstances. ‘Underdevelopment’ of (western) accounting in postcolonial contexts would thus be understood in relation to such circumstances (Alawattage and Wickramasinghe, 2009a, p.714).
Thus, accounting and control in LDC context cannot be appreciated without understanding the contextual historical circumstances in which these practices are embedded.

Regarding the nature of management accounting systems (MASs) and control in LDCs during colonialism, Hopper et al. (2009) state the following:

Colonial organisations had few concerns about securing consent as employees could not question or resist colonial bosses and organised worker resistance was illegal .... direct, coercive controls over labour during colonialism meant abstract bureaucratic controls such as MASs probably had little role. The emphasis of internal control lay upon production. Local costs were not critical for profitability compared to international commodity prices and preferential trading agreements. Imperial firms may have used MAS for planning and setting targets for overseas operations but the emphasis lay on financial reporting for stewardship and tracking remittances (p.479).

Although the importance placed on management accounting systems by colonial organisations are questioned here, the mechanism of control through domination and coercion was widely accepted during the colonial period. For instance, Alawattage and Wickramasinghe (2009a) state that a “fundamental element of labour control [was] the application of ‘punitive justice’... [in the form of] physical punishment at the discretion of the [colonial] planter” (p.713).

Colonial forms of domination were subsequently reshaped through the neo-colonial influences of dominant international organisations such as the IMF and the World Bank. They influenced the control systems in postcolonial organisations. Some studies have explored this (Hopper et al., 2009, 2012b; Uddin and Hopper, 2001, 2003; Wickramasinghe and Hopper, 2005; Wickramasinghe et al., 2004). For instance, Uddin and Hopper (2001) studied a soap manufacturing company in Bangladesh that changed hands from state ownership to a private company because of the state’s dependence on the World Bank for aid. The firm, which transitioned initially from a colonial private ownership to postcolonial public ownership and then to a postcolonial privatised entity (a common formation of historical firms in LDCs), was found to display discrepancies in the expected production regimes of Burawoy (e.g. colonial despotic to hegemonic and subsequently to market despotic). Coercive controls of colonial ownership had given way to consent during the state-operated era.
However, the privatisation of the Bangladeshi soap manufacturing firm did not result in idealised production regimes such as market-based manufacturing of worker consent through economic transactions. Owing to weakening of trade unions, divisions among workers, weak state regulations and crony capitalism, the firm was able to re-create coercive controls and new forms of despotism during privatised ownership supported by accounting (Uddin and Hopper, 2001).

These macro-contextual transformations shaped the forms of controls practised in LDC context. For instance, Hopper et al. (2009) used a labour process approach and cultural political economy to identify five regimes that shaped such controls (presented in Table 2-1 below). Table 2-1 shows specific qualities of management accounting systems in state capitalistic and market capitalistic regimes, also showing differences between ideal and actual regimes (the latter tending to be politicised), in addition to colonial despotism. The three actual regimes indicate that their management control practices seem to be top-down and display elements of ritualistic and ceremonial practices, which seems to be particularly evident during politicised state capitalism. Further, management control practices in politicised market capitalistic regimes continue to be coercive, with decreasing power of trade unions and lower bargaining power for worker movements.
<table>
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<th>Regimes</th>
<th>Management accounting system</th>
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<td>Colonial despotism</td>
<td>Coercive control based on racial and ethnic differences involving physical violence</td>
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<td>Accounting for HQ regulations and control</td>
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<td>State capitalism</td>
<td>Bureaucratic rational-legal accounting</td>
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<td>Enterprise budgeting within national central state planning</td>
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<td>Creation of formal wage bargaining and internal labour markets</td>
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<td>Politicised State capitalism</td>
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<td>Politicised market capitalism</td>
<td>Private accounts, top-down physical budgets</td>
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<td>Return of coercive control but no physical violence</td>
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<td>Weak compliance of external regulations — financial and non-financial</td>
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<td>Toothless trade unions with low bargaining power</td>
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<td>Internal sub-contracting</td>
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Source: Adapted from Hopper et al. (2009) pp.474-475

A recurring theme in LDC research is that management controls tend to be symbolic/ceremonial or redundant and influenced by politics rather than commercial decisions (for e.g. Hopper et al., 2009, 2012b; Uddin and Hopper, 2001, 2003; Wickramasinghe and Hopper, 2005; Wickramasinghe et al., 2004). For instance, in the context of tea plantations in Sri Lanka, Alawattage and Wickramasinghe (2008) argue that accounting-based controls have been unable to control the plantation’s labour process fully. The authors demonstrate through their empirics and reading of the Gramscian conception of hegemony
that these plantation companies have evolved to be governed by a political hegemony. Accounting represents and reproduces this political hegemony rather than help to constitute the labour control process as conceptualised in the West. Hopper et al. (2012b) elaborate on this from observing firms in LDCs during state ownership:

The running of enterprises came to rest with a fluctuating coalition of union leaders, managers and nominated outsiders, with deleterious effects. Political rather than commercial criteria drove decisions, and politicians intervened for political ends and to exercise patronage—accounting data played little part in decisions, control and accountability (p.210).

The authors note that political interferences were curtailed to some extent after privatisation and as a result, enterprise efficiency improved. For them, the management control systems improved through “the recruitment of new staff capable of establishing a private sector management ethos; improved management information systems and performance appraisal methods … greater staff development”, among others (Hopper et al., 2012b, p.220). However, they argue that the “tighter controls over labour” (p.215) had unintended consequences during privatisation and afterwards. For instance,

cultures and ethnic tensions [were] at odds with the expectations of new management rationality; state bureaucratic controls … reassert[ed] continuous political intervention (especially within partial privatizations) rather than the state shifting its efforts to supply side economics and regulations; increased volatile industrial relations; and financial irregularities (Hopper et al., 2012b, p.221).

Their observations that management controls in LDCs are “susceptible to cultural and political ramifications” (p.221) are echoed in similar research. For instance a stream of research observes that due to these cultural and political influences, accounting and management accounting practices in LDCs play a ritualistic and a ceremonial role in the control of labour (Alawattage and Wickramasinghe, 2008; How and Alawattage, 2012; Uddin and Hopper, 2001). These studies therefore seems to highlight that accounting and management accounting practices observed in LDCs even with contextual transformations have elements of coercion, are culturally and politically sensitive, and play a ceremonial role in controlling labour.
2.3.3. Resistance to controls

Despite the studies discussed in the previous section found coercion as a form of control practice over labour, instances of worker resistance against these controls has been observed. This section discusses these studies.

Critical theorising in management control research has explored certain aspects of resistance and is familiar with “the ongoing struggle of control in the face of resistance” (Cooper and Hopper, 2007, p.335). From an organisational control perspective, some studies have explored workers’ resistance against the changes introduced to existing organisational controls (Ezzamel and Willmott, 1998; Ezzamel et al., 2001); others have explored the emancipatory intent of management accounting technologies such as participatory budgeting, leading to participatory democracy and social change (Célérier and Cuenca Botey, 2015) or ontological plurality in incorporating grassroots’ participants perspectives, abilities and concerns (Bryer, 2014), among others.

Certain studies have found colonial controls and style of governance to elicit natives’ resistance. For instance, Duncan (2002) explored how coffee plantations in Ceylon in the mid-nineteenth century commodified and bureaucratised the Plantation Tamil workers’ everyday lives. He argued that although direct surveillance and threats of physical force were continually applied to the workers, the colonial planters failed to maintain disciplinarily and internalised controls because of the resistance tactics workers enforced: covert resistance, open resistance and desertion. Similarly, Neu and Heincke (2004) examined how colonial administrative techniques (financial and monetary relations) co-existed with techniques of force, and how indigenous resistance to imperial control (for e.g. Oka Crisis and the Chiapas Rebellion) limited the imperial government’s financial governance and brought it unprecedented financial losses. Bush and Maltby (2004) study of accounting and taxation in West Africa in the late nineteenth to mid-twentieth centuries revealed similar outcomes of resistance by colonial subjects. They argue that taxation was introduced to instil a ‘disciplinary culture’ to West Africans but proved unsuccessful as it instead “evoked sustained resistance and raised the consciousness of colonial subjects” (Bush and Maltby, 2004, p.32) which the colonisers failed to anticipate.
Regarding LDC research in management accounting and control, some studies note that resistance movements ultimately lead to old controls systems being restored when the management attempted to introduce and implement new systems (Wickramasinghe and Hopper, 2005; Wickramasinghe et al., 2004). For instance, Wickramasinghe et al. (2004) explore how disgruntled employees together with trade unions in the state-owned telecommunication organisation in Sri Lanka removed the newly appointed CEO and resisted the new cost management techniques that came from the organisation’s privatisation because of World Bank pressures to liberalise the markets. This case may not be an ideal instance of resistance by marginalised workers; rather, it was once-powerful employees who became restrained with the new changes, playing patronage politics to transform the bureaucracies.

Other instances illustrate how resistance movements albeit non-confrontational, can implicate higher-level governance systems. For instance, relating to tea plantations in Sri Lanka, Alawattage and Wickramasinghe (2009b) show how resistances created through public and hidden transcripts (with the support of political forces) can transform governance and accountability structures. They claim that

workers’ resistances were against the logic of domination exercised from “early morning muster” to “output-based controls”; from “shouting and disciplining” to “the use of physical force”; from “surprise visits” to “being harsh, tough and attentive to details” (Alawattage and Wickramasinghe, 2009b, p.399).

The authors note that subaltern submissiveness against this domination is often read as a form of passive resistance, but they argue that this is in fact an active strategy. Drawing on James Scott’s work, this open submissiveness was analysed as ‘weapons of the weak’ whereby workers engage in “alcoholism, pilfering and moving out” (p.399). They theorise these forms of resistance as emancipatory (Subaltern Emancipatory Accounting) as it transforms plantations’ governance and accountability structures. In this case, workers’ micro-resistance movements within the plantations created powerful political discourses that pressurised planation management into transforming governance and accountability structures. Transformations became necessary because of failures in institutional forms of accountability (e.g. productivity losses in absenteeism, waste,
corruption, theft, and health deterioration) and these powerful discourses deemed hierarchical governance and accountability structures to be economically unsustainable.

In summary, management accounting research in LDCs widely acknowledges the colonial influence and neo-colonial implications of its context on the mode of production, governance structures, institutional arrangements and management control practices observed (Hopper et al., 2009). Although most LDC researchers in this strand of research have drawn on their specific social, cultural, political, and economic backgrounds as well as subsequent transformations, world view and personal experiences, they seem less critical about deploying Western-centric theories to analyse LDC issues. Further, LDC research often criticises the logic of universality in applying Western practices to organisations in LDCs and the Western hegemony of pushing forward development agendas, but these research have not engaged in critiquing the dominant theoretical Western world views. This is quite puzzling since LDC research distinguishes itself from mainstream accounting research by arguing for a difference from the West without critiquing Western theories. This perhaps questions issues of representation, where the adequacy of these theories to capture issues of LDCs needs questioning.

2.4. Gaps to explore in management control research

As problematised in the previous section, most research in management control in LDCs has been theorised from Western lenses albeit from a critical view. Thus, this absence of postcolonial theorising is discussed first, followed by a paucity of gender research in both mainstream and LDC research in management control.

2.4.1. Theorising LDC research in management control

The colonial influence and the perpetuating neo-colonial forms of domination in LDCs are articulated by Hopper et al. (2009, p.473).

Rich countries have shaped politics and policies in LDCs from colonialism, and today international aid institutions’ prescriptions often include (or presume) MASs framed in institutional contexts and rationalities not
invariably found within LDCs. But many LDCs depend on external finance and cannot ignore its providers’ strictures.

Although colonialism is not central to LDC research in accounting, it is widely acknowledged in other stands of accounting research. An example of this is research on ‘accounting and indigenous peoples’ (covering those originating from settler colonies such as New Zealand and Canada), which is gaining visibility in accounting research. There is a reasonable use of postcolonial and subaltern theorising in this strand of research, while it is somewhat rare in LDC research. For instance, Neu (2000b) — studying the role of accounting in mid-nineteenth century Canada during colonisation — argues that accounting discourses have been used to rationalise colonial relations with the natives and as a mode of operation for the colonial government. Similarly, on software’s of colonialism, Neu (2003) notes that imperial powers employed techniques of accounting and finance alongside those of force to dominate territories. This strand of accounting research is also concerned about the use of the term ‘post-colonial’. McNicholas et al. (2004) allude to the issue, saying that their own use of this term “does not mean that ... colonialism has ended or that the influence of colonialism no longer exists” (p.67).

Both these strands of research (LDC and ‘accounting and indigenous peoples’) are arguably dealing with ramifications, silences, and marginalisation issues as a direct result of the colonial encounter (Graham, 2009). Although accounting and indigenous peoples research tends to critique Western theorisations, LDC research having an added effect of underdevelopment caused by the colonial encounter in its contexts, does not seem to be explicitly interested. However, two decades ago Eurocentricism was identified as a key deficiency in researching LDC issues in relation to public sector accounting and financial management (Abdul-Rahaman et al., 1997), an observation way ahead of its time. It would be interesting to extend this critique to LDC research in management accounting and control.

Although LDC research in management accounting does not specifically engage in the theoretical position of postcolonialism, unlike research in ‘accounting for indigenous peoples’ (see for e.g. Graham, 2009; McNicholas et al., 2004; Neu,
1999, 2000a, 2000b, 2001, 2003), and its practitioners do not claim to be postcolonial researchers, the empirical case studies from the experiences of the non-West (LDC) illustrate different forms of domination (Hopper et al., 2009, 2012b; Uddin and Hopper, 2003) and could therefore be labelled as postcolonial. These practitioners’ discomfort with references made to their research as “exotic” by mainstream research (Hopper et al., 2009, p.496) perhaps suggests they prefer others not to view LDC research from an orientalist frame (see, for example, Said, 1978) instead, they see their work as vibrant and heterogeneous. So although not specifically acknowledged, postcolonialism seems an underlying theoretical inspiration for LDC research in management accounting. However, rather than considering colonialism a backdrop, which LDC research widely acknowledges (e.g. Hopper et al., 2009), postcolonial theorising makes it a central concern of critique, contrary to the wide use of theorising observed in LDC research. Further, postcolonial critiques note that deploying Eurocentric theories to explore non-Western cultures and practices “flattens global heterogeneity” and undermines “theoretical sophistication of the non-West” (Prasad, 2012, p.19). Postcolonial researchers tend to be critical of universalistic narratives that assume the “West as the norm” and “theorize from the position that assumes that the rest of the world is merely waiting to ‘become Europe’” (Prasad, 2012, p.22).

The importance of giving prominence to colonial implications and their continuations in the postcolonial era was highlighted by special issues in journals such as CPA for ‘Accounting and Empire’ in 2004 and AAAJ for ‘Accounting and Subalternity’ in 2009. Attempts to integrate LDC research and indigenous research have been gaining ground in recent years, most notably from a subaltern perspective (e.g. Graham, 2009), which is a positive step towards postcolonial theorisation in accounting. This is well articulated in the introduction to the 2009 special issue of AAAJ on Accounting and Subalternity:

We hoped that through this special issue, researchers looking at indigenous peoples would find a larger community to speak with, a community that offers diverse and robust examples of research in non-Western contexts. We hoped equally that LDC scholars would have the opportunity to appreciate the attention to historical context and to themes of power, marginalization, and voicelessness that characterizes indigenous-peoples research (Graham, 2009, p.313).
Although this strand of ‘accounting for indigenous peoples’ locates itself in the theoretical position of postcolonialism and draws on the experiences of people in settler colonies, accounting research in LDCs seemingly has little inclination to engage in them (Graham, 2009, p. 313). Having identified this gap, postcolonial theorising could possibly provide an interesting lens to explore LDC issues.

2.4.2. Feminist agenda in accounting and gaps in gender issues

As mentioned at the outset, there is a need to explore LDC research through a postcolonial lens and the previous section clarified this view. This section focuses on gender issues in management control but first focus on accounting research in general then the specifics of management control research.

Although analyses of gender issues are not very common in mainstream accounting research, the landmark study of Tinker and Neimark (1987) focused on the historical construction of gender and class contradictions. Through a case study of General Motors that spanned 60 years of specific socio-historical periods in the evolution of capitalism, the authors highlighted how accounting-related documents perpetuate female oppression. The study shows a historical construction of a gendered organisation through gender-segregated work, values attached to them, wages and changes introduced to organisational decisions based on wider social changes. These ideas were echoed two decades later by Haynes (2008a), who claimed that gender inequality is implicated by accounting and finance.

A feminist agenda in accounting is being established at present with contributions from many researchers (e.g. Adapa et al., 2016; Carmona and Ezzamel, 2016; Cooper, 1992; Cooper, 2001; Dhanani and Jones, 2017; Gallhofer, 1998; Gallhofer and McNicholas, 1998; Hayes and Jacobs, 2017; Haynes, 2008b, 2013, 2017; Joyce and Walker, 2015; Kamla, 2012; Kirkham and Loft, 1993; Lehman, 2012; Young, 2015). Based on the review conducted by Haynes (2008a) it is clear that most studies contribute to this debate by considering gender merely as a variable. However, there are others that have attempted to drive this discussion highlighting gender-based discriminations (e.g. Gallhofer and McNicholas, 1998; Gammie and Gammie, 1997; Haynes,
This stream of research nevertheless largely focuses on the accounting profession and professional women.

Professional female accountants have also been at the centre of indigenous research in accounting, where issues on silencing female voices are raised. For instance, McNicholas et al. (2004) highlight how colonial and assimilationist policies influenced the marginalisation of Maori women on the basis of their gender, race and class. Colonial domination transformed the previous gender-neutral hierarchy of Maori society to one of colonially instigated male domination. Along similar lines, Kim (2004b) attempted to disturb the silences of and share the stories and experiences of an ethnic minority community (Chinese Accountants) in New Zealand. This community’s peoples were victims of colonialists’ procuring of cheap immigrant labour into the New World during the nineteenth century, and they continue to be marginalised and silenced because of their race/ethnicity. However, beyond the professional status of these groups and females, our understanding of marginal categories of female workers is limited.

While the strides these researchers have made are considerable in the context of accounting research, their focus is still narrow; hence, much potential for engaging in wider feminist debates remains. Haynes (2008a) addresses this issue and stresses that one must not merely explore issues of gender inequality but also challenge the epistemological underpinning of researching inequality. Most research in gender and accounting seems rooted in the liberal feminist perspective (for a critique, see Gallhofer, 1998) with few notable exceptions (for e.g. Cooper, 1992, focusing on radical French theorising; Shearer and Arrington, 1993, engaging with Psychoanalytic feminist perspective). This liberal feminist perspective is rooted in liberal political thinking, which focuses on equality, liberty and fraternity while pursuing gender justice and sexual equity (Calás and Smircich, 1999). Feminist debates and approaches to analysing organisations have evolved since liberal feminism. For instance, Calás and Smircich (1999) discuss continual and overlapping debates on feminism in organisations beyond the initial position of liberal feminism. They organise these
approaches as Radical, Psychoanalytic, Marxist, Socialist, Poststructuralist/Postmodern and Third World/(Post) Colonial feminism.

Despite accounting’s limited engagement with the latest feminist debates, its gender agenda is a growing body of research with exciting potential. Haynes (2008a) for instance says that “accounting and finance is implicated in perpetuating gender inequality, and the relationship between accounting, gender and feminism remains an area of significance in accounting research in the twenty-first century, in the interests of realising social justice and equity” (p.540). However, such an agenda does not seem pronounced in management accounting and control research domains. While mainstream research is silent on its position regarding gender (Berry et al., 2009; Otley et al., 1995), critical research in management control has given some prominence to females in their research (Martin et al., 1998; Roberts, 1989). Nevertheless, feminist debates in management control are largely absent.

Similar observations can be made in LDC research. In the context of LDC research in management accounting and control, especially in plantations, the influence of Alawattage and Wickramasinghe is significant. While acknowledging the notable contributions these researchers have made, and their concern for those subaltern workers at the bottom of the hierarchy, it is necessary to highlight the unmistakable silence of female voices in their work. Homogenising workers as androcentric is a serious problem given the magnitude of females working in Sri Lanka plantations. Female experience in plantation work and life is different from that of men and hence, needs to be considered separately. Women workers are a significant part of the system of labour control in plantations and therefore a discussion of management control in plantations that excludes them would provide only a lopsided view.

Research that explores the predicament of the marginalised also exists, but such work also seemingly excludes female voices. For example, in describing the traditional African labour process in Nigeria, Asechemie (1997) claimed that “no effort [was made] to include women in the interviews”, without any justifiable reason. This is not merely an observation in the work of the scholars mentioned, but rather a general observation of LDC research. The seminal paper reviewing
LDC research published by the prominent scholars in the field (e.g. Hopper et al., 2009) did not highlight any gender-based management accounting and control research in LDC, nor a need for further research in this area. In fact, the need for gender-based research in LDC context seems to be forgotten. The same authors note that LDC research is still in its infancy (Hopper et al., 2012a, p. 1), perhaps one can argue that there are more gaps to be filled to further our understanding than what has been researched thus far. Hence, the area of gender and management control needs further exploration.

2.5. Summary and conclusions

This chapter has reviewed management control research to identify a research gap for the study. The review noted that mainstream management control research is largely efficiency driven and managerial centric, with a unidirectional top-down view of control. While theoretical inspirations of mainstream research have moved from a mechanistic internally focused view to an external focus through systems theory and contingency theory frameworks, managerial centricity remained dominant. A critical turn in accounting research inspired critical research in management control research with limited exploration on the perspectives of the controlled and the marginalised. This critical turn in management control research has enabled it to expand its research into developing country contexts.

LDC research in management accounting and control is evidently a growing area of research despite still being in its infancy. Differentiating itself from the Western context, LDC research has explored historical, cultural and political dynamics embedded in its own context. LDC research has identified how forms of controls are shaped by its contextual transformations. Further, these studies show that management control practices play a ceremonial role in the control of labour. There, labour control practices are found to be culturally politically sensitive and although are coercive, resistance against these controls have also been observed.

Through the review of management control research in general and in LDC contexts in particular, two broad areas that form a knowledge gap have been
identified. The first is that management control research issues in LDCs have been largely theorised from Western lenses. This opens possibilities for exploring LDC issues through the lens of postcolonialism, giving the effects of colonialism and its persisting aftermath a central focus in the critique. Secondly, management control research in general and LDC research in particular are mostly androcentric, giving inadequate attention to multiple marginal female voices — especially those of the ‘controlled’. The resultant significant knowledge gap in this area opens possibilities for addressing this research issue from a feminist standpoint.

Having identified gaps in LDC research in management accounting and control, the study moves on to develop its research questions while considering these gaps, and develop a theoretical frame for exploring such gaps in the next chapter.
CHAPTER 3: A POSTCOLONIAL FEMINIST THEORETICAL FRAME FOR
MANAGEMENT CONTROL

3.1. Introduction

The previous chapter identified gaps in LDC research in management accounting and control research. This chapter aims to develop research questions concerning these identified gaps, and to develop a theoretical frame to explore these research questions.

To do this, section two of this chapter summarises the gaps identified, and justifies postcolonial feminist theory as a suitable theory to address them, and articulates the study’s research questions. Section three situates postcolonial and postcolonial feminist theory within the debates of poststructuralism/postmodernism and the Western feminist debate on ‘intersectionality’. Section four develops a postcolonial feminist framework for analysing management controls to address the research questions raised. This framework consists of the postcolonial feminist notions of double colonisation, postcolonial transformations, subalternity, subaltern agency and emancipation. The final section summarises and concludes the chapter.

3.2. Research questions to be explored

At the latter part of Chapter 2 (section 2.4), I problematised two areas of research that were not given adequate attention in management accounting and control research. First, I highlighted the issue of theorising LDC issues through a Western lens. Postcolonial theorising raises questions on the assumed superiority of Western theories (Eurocentricism) as the only possible mode of analysis, as it undermines theorisations from the non-West (Chakrabarty, 2000; Prasad, 2012; Young, 2004). Further, it questions the assumption that the non-West is a mere source of data provision, which could be theorised only with Western theories (Prasad, 2012). These criticisms open possibilities for exploring LDC issues through the lenses of postcolonial theory.
The second area concerns the dearth of management control research that incorporates marginal female voices. I noted that a gender agenda in accounting is apparent, even with limitations, as the focus is on managerial and professional women rather than marginal females. However, such an agenda is not so evident in management control research in general and LDC research in particular. Indeed, management control research seemingly displays reservations about engaging in feminist debates; consequently, it seriously constrains analyses of dynamic gender issues in organisations and their implications for both gender and management control. This opens possibilities for a feminist theorisation of management control issues in LDCs through a postcolonial lens.

Before discussing the specifics of a postcolonial feminist position, this research introduces postcolonial theory as a general frame in the next section to direct the analysis towards its feminist position.

### 3.2.1. Postcolonial theory as a lens

Postcolonial theory is synonymously called postcolonial studies as it involves a collection of work by scholars who argue for a voice of the ‘Other’ located at the margins of Western thought. Postcolonial theory present a counter-hegemonic discourse of the ‘Other’, highlighting their dissatisfaction with imperial accounts that represent the colonised people tainted by Eurocentric/Orientalist assumptions (Brydon, 2000, p.2). Postcolonial theory provides a “retrospective reflection on colonialism” (Said, 1978, p.45) for present-day realities and it voices the need to question the uncontested hegemony of Western knowledge (Prasad, 2003; Spivak, 1993). In other words, it examines a wide array of “social, cultural, political, ethical and philosophical questions that recognise the salience of the colonial experience and its persisting aftermath” (Jack et al., 2011, p.277), creating an academic space for counter-hegemonic discourses.

However, postcolonialism, postcolonial studies or postcolonial theory does not have a coherently elaborated set of principles or even a single set of principles to be considered a theory in the usual scientific sense (Young, 2003). It cannot “predict the outcome of a given set of phenomena ... [comprising] instead a related set of perspectives, which are juxtaposed against one another, on
occasion contradictorily” (Young, 2003, p.6). Owing to this diffused nature, one of its ardent critics, Chibber (2013), notes that it is difficult to criticise postcolonialism because “critiques run the risk of discovering counter examples for every theoretical commitment they criticize” (p.4). Therefore, postcolonial theory is a loosely constructed, eclectic theory that enables researchers to explore diverse issues and critiques, drawing inspiration from multiple theoretical positions.

However, at its core, as mentioned previously, postcolonialism criticises the assumed superiority of the West/Occident and the inferiority of the East/Orient (Said, 1978). It questions stereotypes of both the oppressed and the oppressor (Brydon, 2000) and similarly question representations of those who are colonised (Spivak, 1993). While critiquing the hegemony of Western knowledge construction and universalistic generalisations, this theory provides a space to represent the subjectivity and multiple interpretations of this ‘Other’.

Postcolonialism problematises the use of Eurocentric (Western) and universal theories in exploring postcolonial issues and the repression of postcolonial voices in dominant academic discourses. For instance, Young (2004) problematises the Eurocentric assumptions behind the writings of Marx, Hegel, Sartre, Althusser and Foucault, among others. Eurocentric views of Karl Marx are widely accepted (Hardt and Negri, 2000; Young, 2004). In his reference to India in the New-York Daily Tribune of 8 August 1853, Marx stated that Indian society does not have a history at all, according to his understanding of what society should be. Although widely acknowledged to be critical of colonialism, Marx writes the following in the above mentioned article: “England has to fulfil a double mission in India: one destructive, the other regenerating the annihilation of old Asiatic society, and the laying the material foundations of Western society in Asia.”

Although postcolonialism criticises not just Eurocentric assumptions but also Western theories that attempt to represent postcoloniality\(^7\), it has also invited heated criticism. For instance, indigenous scholars have expressed their doubt about postcolonial studies’ claim that such work incorporates native world views (see for e.g.Warrior, 2009), while some argue that the contested ‘Western’

\(^7\) Postcoloniality refers to “a condition experienced within the post-colonial” (Jack et al., 2011, p.278).
knowledge (see the likes of Foucault, Gramsci, Marx, Freud, Lacan, Derrida and others) is used to ground it (Jack et al., 2011). In Robert Young’s book *White Mythologies*, Bhabha’s fascinating foreword highlights this challenge of Eurocentric critique.

White Mythologies takes the more perilous path of contesting the Eurocentricism of those writers famously affiliated with the materialist projects of independence and emancipation - Hegel, Marx, Sartre, Althusser and Foucault, amongst others. The importance of such an exploration does not lie in the exposure of these figures of freedom: yes, Hegel’s views on Africa were ignorant and inexcusable; yes, Sartre was unable to fully move beyond an Eurocentric historical schema; yes, Althusser never fully articulated the plural and disjunctive identities and histories (gender, race, sexuality) that constituted the ‘relative autonomy’ of the contradictions of capitalism. Nor can there be any simple affirmation of political virtue: but Marxism was a fast friend of peasant revolutions; but Sartre was an inspiration to Fanon; but Foucault had a profound influence on the Subaltern scholars of South Asian history. It is a sign of the steadfast character of the critic that he or she should engage the complexity of this ‘yes-but’ movement of dialectical thought as it creates a language of historical understanding and political action that, in different ways, can be both emancipatory and imprisoning (Young, 2004, p.x).

According to Bhabha, although these Western philosophers were constrained by Eurocentricity or were Western centric, they inspired the works of postcolonial scholars. Further, Young (2004) illustrates that colonialism reciprocally inspired these Western philosophers. The colonial influence of the French in Algeria and the subsequent 1968 Algerian War of Independence were crucial in the development of French Poststructuralist philosophers. For instance, Sartre, Althusser, Derrida and Lyotard were either born in Algeria or directly involved with the events of this war (Young, 2004). Therefore, colonialism to some extent seemingly inspired Western knowledge construction, which subsequently inspired its critiques through postcolonialism.

Despite inconsistencies with Western/Eurocentric representations in postcolonial theorising, there is relative merit in bringing marginal voices to the fore through postcolonial studies, which perhaps may have been unacceptable in Western scholarship unless grounded in ideas familiar to it. It is widely acknowledged, for instance, that management and organisation studies “is a field researched by members of a privileged elite from the metropolitan centre, focusing on persons,
organizations and systems of organizations from the centre, for and on behalf of audiences similarly located” (Jack et al., 2011, p.294). Hence, perhaps “[i]t was never the case that the subaltern could not speak: rather that the dominant would not listen” (Young, 2004, p.5).

Therefore, postcolonial theory criticises the hegemony of this knowledge construction and offers a space for multiple ‘Other’ voices and their subjective interpretations. The configuration of postcolonial studies (meaning — as per Brydon, 2000, p.5 — a whole range of studies that examine postcolonialism) has been complicated by three distinct overlapping moments: the “postcolonial (or postcolonialism) as an epistemic critique; the post-colonial as a historically portentous moment; and postcoloniality as a condition experienced within the post-colonial” (Jack et al., 2011, 278). However, the term post-colonial and postcolonial are used interchangeably in this study to mean a period after colonialism but one experiencing the persisting effects of colonialism.

Postcolonial theory therefore can provide insights into accounting and control issues in LDCs from the viewpoint of the ‘Other’. It locates issues in a broader picture of the contemporary context and recognises the roots of its own constructions as the colonial experience and its manifestations in the present day. This alternative perspective of the ‘Other’ can provide insights into theorising management control issues that have not been or could not be captured by Western/Eurocentric theories. If postcolonial theory can be located to critique colonialism in LDC research and provides a frame to explore control issues, the question of whether it enables the exploration of gender issues embedded in these controls also needs to be discussed, which is done next.

3.2.2. Feminist concerns in postcolonial theory

Although some claim that postcolonial feminism is neither a subset of postcolonial studies nor a variety of feminism (e.g. Rajan and Park, 2005), the two do converge. For instance, postcolonial critique of Western hegemony of knowledge and inclusiveness of heterogeneous concerns such as race and gender while giving due visibility to subalterns are concerns shared by postcolonial feminism. Postcolonialism’s concern for those in the margins and its
emancipatory ideals also converge with feminism (regardless of the criticism of white Western middle-class feminisms by postcolonial feminists).

However, most influential postcolonial writers such as Edward Said, Homi Bhabha, Frantz Fanon and Ashis Nandi seem to consider the colonial experience as an androcentric phenomenon. Hence, postcolonial feminist writers and researchers exert pressure on postcolonial theory to include female experiences. They question colonial subjectivities and the process of constructing anti-colonial national subjectivity, which is deemed masculine (Lewis and Mills, 2003, p.3). Notable contributions to postcolonialism have also come from women who themselves are feminist and activists, such as Gayatri Chakravorty Spivak, Chandra Talpade Mohanty, Audre Lorde/bell hooks, Ania Loomba, Sara Suleri and Trinh T. Minh-ha, to name a few (Lewis and Mills, 2003, p.1). They have been instrumental in forming postcolonial feminist concerns about questioning, disturbing and exposing the “oppressive power relations encoded in the name of race, nation and empire, as well as those of gender, class and sexuality” (Lewis and Mills, 2003, p.2). These debates propose that a feminist standpoint in postcolonial theory is better for exploring how colonial domination influences the way in which women are controlled.

One such debate on the colonial and patriarchal domination of women is made by Spivak (1993). In her seminal essay ‘Can the Subaltern speak?’, she discusses the role and the right of the British to abolish the cultural practice of Sati (widow sacrifice). She also connects this with Freud’s discourse on female sexuality. Bringing together these instances of representation (Freud on females and British on subaltern Indian women), Spivak (1993, p.93) sarcastically coins her famous analogy: “White men are saving brown women from brown men.” While critiquing Western/Eurocentric notions of feminist theories, her analogy problematises both the patriarchy in India and right of the colonisers to represent colonial women, and the broader intentions behind such representations.

Postcolonial feminists have focused on this issue of representation, which Said (1978)’s seminal book Orientalism inspired. Drawing on these ideas, some critique the “representations of women created by ‘double colonisation’ and
question the extent to which both postcolonial and feminist discourses offer the means to challenge these representations” (McLeod, 2000, p.175). Others specifically engage in debates with white Western feminism. For instance, in Mohanty (1995) seminal essay called ‘Under Western eyes’ she critiques hegemonic Western feminism for homogenising ‘women’ as a group and even homogenising the category of the ‘Third World’ woman as someone who is “ignorant, poor, uneducated, tradition-bound, domestic, family-oriented, victimized, etc.” (p.261) in binary opposite to ‘Western’ woman who is “educated, modern ... having control over their own bodies and sexualities, and the freedom to make their own decisions” (p.261). The use of mainstream feminist ideology — a derivative of Western white female experience — to understand the subjectivities and complex issues of women in the ‘Third World’ is therefore problematic. Further, considering postcolonial women from a stereotypical category is problematic since they are different, even though they share similarities in their experience of colonial and patriarchal ideologies.

Postcolonial feminism captures postcolonial issues from a feminist position and locates them within wider feminist debates. Drawing from postcolonialism’s theoretical inspirations, postcolonial feminism focuses on women which postcolonial theory on its own has not been particularly interested. Postcolonial feminism criticises the hegemony of knowledge construction, specifically targeting the hegemony of white Western feminism for essentialising the project of universal sisterhood. Postcolonial feminism seems better able to discuss postcolonial women’s issues — those omitted from the androcentric lens of postcolonialism — while specifically engaging in feminist debates, which postcolonial scholars have similarly missed. Although a postcolonial lens has the potential to discuss the idiosyncrasies of the colonial encounter in management control research, issues of gender in this encounter could be highlighted through its discussion from a feminist position. Therefore, a theoretical lens that combines the two allows the exploration of those questions in management control research identified at the outset of this work (section 2.4). Subsequent sections of this chapter (section 3.3 and 3.4) present a detailed discussion of postcolonial feminism.
3.2.3. Research questions

Considering the gaps in management accounting and control research on postcolonial theorising and feminist debates, the previous section argued that a postcolonial feminist position would provide an interesting lens to explore management controls in a developing context. This theoretical position enables the exploration of the following research questions.

(1) How are management control practices located in the embedded context of colonial history and the postcolonial present?
(2) How do management control practices dominate and control subaltern women?
(3) Can management control practices trigger resistance and emancipatory processes from a marginalised group of females? If so, how do they shape management control practices?

To explore these questions through the lenses of postcolonial feminism, I will first locate postcolonial feminism and contrast it with other theoretical debates (section 3.3); I will then theorise management control through the notions of postcolonial feminism: double colonisation, postcolonial transformations, subalternity, subaltern agency and emancipation to answer the research questions of the study (section 3.4).

3.3. Situating postcolonial feminism

This section first clarifies where I situate postcolonial feminism/postcolonial theory in the poststructuralist/postmodern debate. It then explains the position of postcolonial feminism in engaging with the contemporary Western feminist debate of ‘intersectionality’.

Although postcolonial theory shares theoretical similarities with poststructuralism and overlaps with postmodernism, postcolonial theory is distinct from these because it critiques the Western hegemony of knowledge that poststructural and postmodern theories represent. Tiffin (1988) argues the following:
Given the extent to which European post-modernism and Euro-American post-structuralism have increasingly invested in cultural relativity as a term in some of their most radical insights, it is ironic that the label of “post-modern” is increasingly being applied hegemonically, to cultures and texts outside Europe, assimilating postcolonial works whose political orientations and experimental formations have been deliberately designed to counteract such European appropriation ... the post-modern label should, I feel, be resisted, and while Euro-American poststructuralist theories offer exciting possibilities to post-colonial theoreticians, it would be dangerous if they were to be accepted without rigorous interrogation from post-colonial perspectives (pp.170-171).

The confusion between these theories perhaps derives from certain similarities among their projects. As Ashcroft et al. (1995) state:

[T]he major project of postmodernism — the deconstruction of the centralised, logocentric master narratives of European culture, is very similar to the post-colonial project of dismantling the Centre/Margin binarism of imperial discourse. The decentring of discourse, the focus on the significance of language and writing in the construction of experience, the use of the subversive strategies of mimicry, parody and irony — all these concerns overlap those of postmodernism and so a conflation of the two discourses has often occurred (p.117).

Further, similar to poststructural and postmodern theories, the ‘Other’ in postcolonialism is a heterogeneous concept that represents a theoretical refusal to be ‘same’ (During, 1995, p.125). However, ‘post’ in postcolonial is not the same as the ‘post’ in postmodernism (Ashcroft et al., 1995, p.118). Other than the obvious origins and commitments of poststructuralist/postmodernist theories from postcolonialism, postmodernity “more or less intentionally wipe out the possibility of postcolonial identity” in contrast, postcolonialism “provides a theoretical space for what postmodernity denies: otherness” (During, 1995, p.125). According to Ashcroft et al. (1995, p.117):

Postcolonialism is not simply a kind of ‘postmodernism with polities’— it is a sustained attention to the imperial process in colonial and neo-colonial societies, and an examination of the strategies to subvert the actual material and discursive effects of that process.

Observing how seminal postcolonial scholars have engaged with these theories reveals the diversity in the theoretical inspirations they draw on to make their arguments. For instance, it seems apparent that Marxist theoretical positions have inspired the works of subaltern studies group and the work of Spivak, who draws heavily on Marx and Gramsci as well as Derrida. Others such as Frantz
Fanon and Ashis Nandi draw on Freudian psychoanalytics; Said draws on Foucault’s conception of discourse; and Homi Bhabha is inspired by Foucault, Derrida, Althusser and Lacan (Ashcroft et al., 1998, p.187). These scholars, however, have drawn on these theories to criticise the hegemony of Western knowledge as it essentialises postcoloniality and the universality of the postcolonial subject.

Therefore, while appreciating the similarities between the poststructuralist/postmodernist position with postcolonialism and the inspirations they have had in developing postcolonial theory, the differences discussed between these theories make me reluctant to label postcolonial theory or postcolonial feminist theory deployed in this study under the umbrella of poststructural or postmodern theories. Consequently, the postcolonial feminist position taken in this research does not engage in these debates but rather draws inspirations from them by taking a non-Western perspective to posit a heterogeneous articulation of the postcolonial female.

The other main strand of this section raises the question of whether postcolonial feminism can be located in the contemporary Western feminist debate of intersectionality, given that postcolonial feminism seems to be discussed under one heading of intersectionality (see, for example, Lykke, 2010). Intersectionality has become a popular theorisation of inequality from a feminist standpoint in mainstream feminist research (see for e.g. Carbin and Edenheim, 2013; Davis, 2008; Harding et al., 2013; Holvino, 2010; McCall, 2005). Being a theoretical by-product of black feminist critique (e.g.Crenshaw, 1991), intersectionality refers to the “interaction between gender, race, and other categories of difference in individual lives, social practices, institutional arrangements, and cultural ideologies and the outcomes of these interactions in terms of power” (Davis, 2008, p.68). Hence, it claims theoretical potential to ground any form of inequality and multiple forms of inequality present anywhere. In this light, it should be able to question whether postcolonial feminism could also be a part of such intersectionality theorising.

Echoing parallels with these discussions on intersectionality, Rajan and Park (2005, p.53) claim that postcolonial feminism is “an exploration of and at the
intersections of colonialism and neocolonialism with gender, nation, class, race, and sexualities in the different contexts of women’s lives, their subjectivities, work, sexuality, and rights”. This suggests postcolonial theory’s subject of exploration is those intersections that intersectionality advocates. However, postcolonial theorising specifies a particular critique rather than the all-encompassing perspective intersectionality advances. These attempts of essentialising feminism have been the central critique of postcolonial feminism (Mohanty, 1995, 2002; Spivak, 1993). For instance, Lykke (2010) highlights the issue of a unified global sisterhood being critiqued by postcolonial feminists:

Postcolonial and anti-racist feminisms position themselves in a discursive in-between space between a white feminism and a black anti-racism ... They are rooted in political tensions and critical confrontation about definitions of the subject of feminism. ‘When “we” talk, for example, about “global sisterhood,” who are “we”?’ postcolonial and anti-racist feminists ask (p.56).

The black feminists’ agenda in intersectionality involves bringing race to the forefront as a significant element of oppression. But race is not an important element for postcolonial women. Spivak (1993, p.90) draws our attention to this:

Clearly, if you are poor, black and female you get it in three ways. If, however, this formulation is moved from the first-world context into the postcolonial (which is not identical with the third-world) context, the description of ‘black’ or ‘of color’ loses persuasive significance.

While Intersectionality is arguably a useful theorisation for multiple forms of oppression and complexities thereof, its agenda has remained central to race and gender originating from black feminism. Postcolonial feminists have criticised black feminisms’ preoccupation with “white academy, with race as a professional attribute that can only reconfigure itself around an originary concept of whiteness” (Suleri, 1993, p.251). While some resort to criticism, others have recognised black feminisms invaluable effort and activism during the 1970s and 1980s, which paved the way for Third World women to gain an exploratory space (Malhotra and Rowe, 2013). Although tensions exist between them, black feminism and postcolonial feminism critique the hegemony of the white middle-class agenda of mainstream feminism, intersectionality now represents.
Postcolonial feminists, while addressing issues of race/ethnicity similar to black feminists, also direct their attention towards the interplay among “societal in/exclusions, majoritization/minoritization and mechanisms of dominance/subordination... [and] power in different forms (economic, political, cultural, psychological)” (Lykke, 2010, p.55). So in addition to claiming solidarity with black feminists who critique the white, Western, middle-class feminist discourses that exclude the issue of ‘Other’ women oppressed by race, they also include the ‘Other’ marginalised by colonialism/neo-colonialism.

However, postcolonial feminism’s central argument concerns a multi-layering of inequality explored through a Western ideology of feminism. The concern, though, is that the unique standpoint of postcolonial feminism — exposing the domination of colonial and patriarchal controls along with postcolonial issues of ethnicity — could be lost in the general frame of theorisation of intersectionality. Critiquing intersectionality as a hegemonic, liberal consensus-based project that ontologically contradicts poststructural and postcolonial feminism, Carbin and Edenheim (2013) state the following.

Intersectionality, even though intended as a critical concept and derived from a much needed feminist intervention, has thus been successful through the lack of ontology, and this lack has in some cases led to a diminishing of the explicitly structuralist (Marxist) ontology of black feminist but also a de-legitimization of a poststructuralist (post-Marxist) ontology that does not share this dream of a common feminist language. What we have found within the field of intersectionality, then, is not only a refusal to deal with and engage in feminist theories, and especially poststructuralist, postcolonial and other anti-foundationalist ontologies, but a refusal to recognize that these feminisms cannot and should not be included in the field of intersectionality (p.245).

Intersectionality is therefore not a suitable feminist position with which to explore the questions posed in this research, as these questions address concerns of postcolonial feminism. Moreover, intersectionality has become the hegemonic mainstream which by itself is the central critique posed by postcolonial feminism.

As this work has situated postcolonial theory in general and postcolonial feminist theory in particular, the next section will theorise management control from a lens of postcolonial feminism. In it, postcolonial feminist notions of double
colonisation, postcolonial transformations, subalternity, subaltern agency and emancipation are particularly drawn to answer the research questions identified.

3.4. A postcolonial feminist framework for analysing management controls

Postcolonial feminism explores postcolonial females’ subordination, agency and emancipation (Khan et al., 2007; Kirkham and Anderson, 2002; Lewis and Mills, 2003). It also connects micro-politics with the macro-dynamics of social, economic, political and historical forces (Khan et al., 2007; Kirkham and Anderson, 2002). Incorporating these concerns of postcolonial feminism, this section articulates how this lens is deployed in this work to explore its three research questions, which relate to (1) the embedded context of controls in which the organisation is located, (2) the controls operating within the organisational setting, and (3) the possibility of resistance movements against these controls that could potentially shape how these controls operate.

Exploring these questions of control and resistance requires the particular language of postcolonial feminism, especially the notions of postcolonial feminism: double colonisation and postcolonial transformations to explore the embedded context of controls; subalternity to explore the controls operating within the organisation; and subaltern agency and emancipation to explore the potential resistance movements against these forms of control (domination).

3.4.1. Double colonisation and postcolonial transformations

The notions of double colonisation and postcolonial transformations in postcolonial feminism are used in this research to theorise the embedded context of management controls.

*Double colonisation*

The term double colonisation was coined by Petersen and Rutherford (1986) about the fact that women are twice colonised: once by colonist realities and their representations and also by patriarchy (McLeod, 2000). Postcolonial feminists (e.g. Katrak, 1995; McLeod, 2000; Nejat and Jamili, 2014; Petersen and Rutherford, 1986; Suleri, 1993; Tyagi, 2014) frequently apply this term to
highlight the multiple oppressions postcolonial women experience, arguing that “colonialism adds other kinds of patriarchal systems to an already unequal situation” (McLeod, 2000, p.177). Tyagi (2014, p.45) summarises women’s experience of double colonisation during colonialism:

She has to resist the control of colonial power not only as a colonized subject, but also as a woman. In this oppression, her colonized brother is no longer her accomplice, but her oppressor. In his struggle against the colonizer, he even exploits her by misrepresenting her in the nationalist discourses. Not only that, she also suffers at the hand of Western feminists from the colonizer countries who misrepresent their colonized counterparts by imposing silence on their racial, cultural, social, and political specificities, and in so doing, act as potential oppressors of their “sisters”.

Colonial capitalism further exploited women. For instance, women’s labour was significant for colonialism and its capitalist endeavours’ quest for the cheapest mode of production. On these women’s labour during colonialism, Jayawardena (1986) explains:

While it is true that women had toiled in the fields and plantations and domestic industries in the pre-capitalist phase, it was with the development of capitalism in a colonial or semi-colonial context, that they were to become available as potentially the largest and cheapest reserve army of labour.... With the growth of industries, especially those associated with textile trade, the demand for women’s labour grew [in postcolonial countries] ... [especially in] China (silk and allied manufactures), Japan (textiles and consumer goods), Iran (carpets), Egypt (cotton), India (textiles) and Turkey (rugs and textiles). Women’s labour was also crucial in the plantations sector (tea, rubber, coconut, sugar, etc.) and in farm and domestic agriculture in these countries (p.8).

Colonial work controls, especially those in colonial plantations, were designed to “maintain a cheap, reliable, controlled labour force” (Peebles, 2001, p.53). They involved coercive forms of domination (Duncan, 2002) where the relationship between the worker and the planter was more like “master servant” (Moldrich, 1990, p. 61). But in addition to these colonial controls, women workers had to endure patriarchal controls.

Indeed, the patriarchal element needs further discussion to understand the notion of double colonisation in the embedded context. Patriarchy is “a system of social structures, and practices in which men dominate, oppress and exploit women” (Walby, 1989, p.214). One of the most prominent and overarching
theorisations of patriarchy in feminist scholarship is seen in the work of Walby (1989). In it, she discusses six patriarchal structures. First is the “patriarchal mode of production in which women’s labour is expropriated by their husbands in the marriage and household relationship” (p.221). Second, patriarchal relations within waged labour involve the “exclusion of women from paid work or the segregation of women within it” (p.223). Here, Walby connects the influence of capitalism to paid work and the patriarchal structure within it. Third is the patriarchal state, where women are deliberately “excluded from access to state resources and power as part of a patriarchal system” (p.224). The fourth is male violence, where men use violence as a form of power over women. The fifth, patriarchal relations in sexuality, particularly focuses on heterosexuality — “both its compulsory nature and its internal structure such as the double standard” (p.225) — and specific patriarchal practices in it. The sixth is a form of patriarchal culture that consists of diverse patriarchal practices “analysed as a set of discourses which are institutionally-rooted” (p.227). Walby argues that these six structures constitute patriarchy as a system. She also connects these six structures to two forms of patriarchy (public and private patriarchy), which she claims these structures influence. Although all her six patriarchal structures are insightful and relevant to postcolonial contexts, her sixth structure — patriarchal culture — is perhaps much more relevant and is more complex for postcolonial women than what is presented by her.

Patriarchal culture as a structure in postcoloniality perhaps plays an uncontested hegemonic role that influences Walby’s other patriarchal structures. Most postcolonial feminist writers discuss the various social issues embedded in patriarchal culture such as widow immolation in India (Loomba, 2003; Spivak, 1993), harem and the veil relating to Moslem women (Lewis, 2003; Woodhull, 2003), and sexuality and sexual rights (Davis, 2003). Religion plays a significant role in enforcing patriarchal cultural values on these women, and such ideological brainwashing has given these practices wide social acceptance. For instance, the idea that women are born as ‘women’ and not as ‘men’ simply because they have sinned (Seneviratne and Currie, 1994) is a widely accepted discourse among Buddhists. The notion of ‘karma’ in Buddhist and Hindu beliefs justifies women’s subordinate position. The customs that denote menstruating
women as impure and bequeath social stigma to widows and barren women (Senevirathne and Currie, 1994) are further examples of patriarchal cultural ideologies controlling women’s lives in postcolonial locations. Hence, the diverse religious and cultural beliefs embedded in postcoloniality that subordinate women, complicate the structures of patriarchy Walby presented.

Walby notes that patriarchal culture is a set of discourses that are institutionally rooted rather than an ideology (1989, p.227). However, when it comes to postcolonial women, patriarchy seems rooted in ideology — one deeming that men are superior to women, that women should be controlled by men and that women are part of men’s property (Bashin, 1993, p.5). Bashin provides an excellent example of this by illustrating how in some South Asian languages the words used for husband are *swami, shauhar, pati* and *malik* — all of which mean “lord” or “owner” (1993, p.5). Patriarchal ideology in these contexts possibly goes beyond a form of dominance: it could perhaps be hegemonic. Therefore, postcolonial women’s experiences of patriarchy could also complicate how Walby theorised it.

Colonialism also complicates patriarchy. The domination and control of postcolonial women seems to be derived from the fusion of this historical colonial context with patriarchy. Colonial and patriarchal systems of controls encapsulate the notion of double colonisation. In postcolonial feminism, double colonisation enables the analysis of the embedded context in which colonial organisations such as plantations operate. Therefore, this research uses the notion of double colonisation to locate the embedded context in which postcolonial tea plantations operate and control their women. Next, the changes to double colonisation of control in the postcolonial era are discussed through the notion of postcolonial transformations.

**Postcolonial transformations**

Postcolonial scholars usually identify independence movements to be foremost transformations that challenged colonialism. The Subaltern Studies collective for instance focuses on the independence movements of colonial India in rewriting Indian historiography. They highlight the significance of peasant insurgencies
rather than those efforts of elite Indian aristocracy that made Indian independence a reality. Regardless of whether the peasant or the elite instigated Indian independence movements, and the onset of independence although officially de-colonised them, colonialism perpetuated in different forms in the post-colony.

One such source of perpetuation was education. The colonisers’ style and ideology of domination were both passed on to the English-educated native elite, who took the baton forward after independence. This is explicitly argued by Guha (1998) in his interesting book named *Domination without Hegemony*. Drawing on the Indian experience of nationalist and anti-colonial struggles, Guha argues that the Indian elite took the place of the British by establishing a dominant ruling class in the name of nationalism. He notes that education in India by the last quarter of the nineteenth century was the most “distinctive aspect of westernization” of Indian culture (p.166). Education of the elite was seen by the British administration as a new form of cheap and sustainable way to manage its administrative burden in India (p.168) and English became the language of power and prestige among the natives (p.172). A similar observation was made by Bandarage (1983) about Sri Lanka, where English education created a “loyal, westernized, native elite who could be employed cheaply in the lower echelons of the colonial bureaucracy” (pp.61-62). Andradi (2011, p.iv) in his book *Sri Lankan Subordinates of the British* notes the following:

> Though relatively small in number, the English-educated Sri Lankans in official positions were scrupulously trained to service the interests of the British administration, loyally and efficiently, till the last days of British rule, so that the departure of the British themselves, with the grant of independence, seemed almost a non-event. The British left, their administration continued.

The South Asian experience shows that Western education created native elites who not only mimicked the colonisers in their Western lifestyle but they also continued to germinate the colonisers’ ideologies (see Jayawardena, 2000). These ideologies in turn influenced the form of control exercised in the postcolonial state. This is in line with Bhabha’s (1994) argument of mimicry and relates to his notion of hybridity, where he states that “what is disavowed [in
colonialism] is not repressed but repeated in the hybrid” (Childs and Williams, 1997, p.134).

This elite class were dominated by this ideology and they subsequently headed postcolonial states, doing so through colonial types of controls, with postcolonial politics and governance structures, and by making way for neo-colonial economic policies. Neo-colonialism is a “more subtle, indirect version of the old [colonialism]” whereby former colonies experience a continued form of domination by their former masters through economic hegemony (Young, 2001, p.44). Besides market domination, they also dominate through access to capital. Young (2001, pp.45-46) explains that “[e]ffective international control is maintained by economic means, particularly access to capital and technology, together with the policing of world’s financial organizations such as the World Trade Organization, the World Bank, or the International Monetary Fund”.

These financial organisations dominate the economic policies of those postcolonial states classified economically as ‘less developed nations’ and who thus desperately need capital for economic development. But financial assistance comes with strings attached: the promotion of neoliberal economic policies in the form of structural adjustment pressures (see for example Chio, 2008; Uddin and Hopper, 2001). While this neoliberal agenda is a neo-colonial endeavour of the former colonialists, postcolonial theorists also perceive the adoption of neoliberal economic policies by these postcolonial nations as a practice of ‘mimicking’ Western economic regimes to ‘become more like them’ (Priyadharshini, 2003, p.185). Although debates on economic marginalisation and on the discoursé of development are not new, my attempt here is not to engage in such debates but to highlight this Western (neo-colonial) domination of development over the postcolonial/underdeveloped nations, despite the ‘official’ end of colonialism.

Although LDC contexts preserved the remnants of colonial forms of controls, postcolonial transformations subsequently displaced some of these forms of power. Hopper et al. (2009) identify these postcolonial transformations as contextual regimes. For instance, in their review, they discuss five contextual regimes that operated or operate in LDCs: colonial despotism, state capitalism,
politicised state capitalism, market capitalism and politicised market capitalism (see Table 2-1 in section 2.3.2). They noted that transformations in these contextual regimes took place through “force, manipulation, persuasion, and authority in political and economic struggles” (p.473) and were shaped by the interplay of “modes of production (MOP), culture, ethnicity and race, the state, regulation and the law, political parties, industrial relations, and international finance” (p.473). The authors articulate how these contextual regimes and their transformations seem to shape management accounting systems (MAS) in LDCs:

Each regime is rendered unstable by contradictions and conflicts that fuel political struggles nationally and within production and lay the basis for new regimes. Pre-colonial eras had indigenous MASs but subsequent MASs stem from external interventions beginning with colonialism and, after independence, policy advice from Western institutions promulgating state and then market capitalism. However, such idealised regimes of control often presumed contextual factors at odds with actuality, and ensuing contradictions and conflicts brought politicised state and market capitalist regimes with unanticipated MASs. Thus MAS transformations are contextually encircled, evolve historically, and are socially constructed (Hopper et al., 2009, p. 476).

These postcolonial transformations Hopper et al. (2009) discussed influenced the creation of economic opportunities, limiting the constraints posed on the free movement of labour and increasing the power of labour. Trade union movements gained prominence in the politics of the post-colony where they struggled against forces of domination to gain increased levels of labour rights and labour power in postcolonial organisations (Jayawardena, 1972, 1986; Jayawardena, 2000; Jayawardena and Kurian, 2015).

However, most postcolonial scholars and LDC researchers have not given prominence to women’s role in these transformations, nor the impact of these contextual regimes/transformations on the way women are being controlled or liberated. In her book Feminism and Nationalism in the Third World, Kumari Jayawardena (1986) attempts this task. She articulates women’s resistance against colonialism and their role in nationalistic independence movements. Further, drawing examples from Turkey, Egypt, Afghanistan, India, Sri Lanka, Indonesia, Philippines, China, Vietnam, Korea and Japan, she emphasises how Third World women were active participants in the trade union activities of their respective countries, which brought change. She states:
The 1918 Rice Riots in Japan were triggered off when women port workers refused to load rice and were joined by other workers; this led to a long struggle and a political crisis. In China in 1922, many thousands of workers in 70 Shanghai silk factories went on strike, calling for increased wages and a ten-hour working day; this was the first important strike by Chinese women workers. In India and Sri Lanka, in the years after World War I women workers were active participants in militant industrial agitation and strikes. Most militant activists of the Ceylon Labour Union which led the strikes in Sri Lanka in the 1920s were women factory workers in Colombo; they used to dress in red, were the most vociferous of the strikers and picketers, and formed a bodyguard for male trade union leaders during demonstrations. In Iran, Egypt and Turkey, women were to join with men in the formation of left-wing political groups and trade unions, in spite of repression and adverse conditions for mobilising the people (Jayawardena, 1986, pp.23-24).

According to Jayawardena, these resistance movements of women did not however develop into subsequent trade union struggles — the reason being that patriarchy that existed within these movements and the Leftist parties that led them did not consider these women to be part of the class struggle against employers. While women’s role in trade union and nationalistic struggles for independence is usually downplayed, the education and literacy of women in the Third World brought about gradual positive changes in their lives (Jayawardena, 1986). However, capitalistic transformations were both repressive and emancipatory for women. On the one hand Jayawardena (1986) argues that capitalistic growth freed bourgeoisie women from some pre-capitalistic traditional restrictions, allowing their education (albeit with limitations) and integrating them into society, employment and social work (Jayawardena, 1986, p.254). On the other hand she argues that while this is the case for bourgeoisie and petty-bourgeoisie women, those of the peasantry were economically exploited in the plantations, the textile mills and other enterprises. Hence, capitalistic growth freed some women, especially through education, but exploited others. Indeed, education is a significant transformer for women in these contexts (Little, 1999).

Postcolonial transformations cannot be discussed in the absence of women. Exploring how these transformations affect women, especially women workers, is important, especially given our lack of understanding because of their silence in research. In this work, postcolonial transformations refer to the changes that
took place and are taking place in the context of colonialism (double colonisation) through movements that enabled a relative displacement of historical power from the powerful to the powerless. In other words, these affect the power of the controller and the controlled (female workers), as well as their interrelationship. Although colonial powers of control transcended to the postcolonial era, postcolonial transformations are the counter forces that dilute these powers.

Thus, considering the importance of the embedded context in shaping management accounting and control practices, this research first locates the study in its context. The two notions of double colonisation and postcolonial transformations are used to theorise this embedded context to explore how it affects the power of the controller and the controlled (female workers), and their interrelationship. Through this analysis, the first research question — ‘How are management control practices located in the embedded context of colonial history and postcolonial present?’ — is explored.

3.4.2. Subalternity

Subalternity is a term drawn from Gramsci’s On the margins of history: History of the subaltern social groups, where he uses it interchangeably with ‘subordinate’ and, in reference to the military, groups with an ‘inferior rank’ to describe dominated and exploited groups who do not possess a general ‘class-consciousness’ (Young, 2004, p. 202). Although often drawing from Gramsci, postcolonial scholars seemingly use the notion of subaltern in two different ways. The Subaltern Studies group refers it as “the general attribute of subordination in South Asian society whether this is expressed in terms of class, caste, age, gender and office or in any other way” (Guha, 1988, p.35). Through this conception, the Subaltern Studies group rewrites the historiography of colonial India from a counter-hegemonic position of Indian peasantry or subaltern classes. However, Spivak and those inspired by her theorisation use ‘subaltern’ differently, with a singular meaning referring to individual subjects rather than a class-oriented category (Srivastava and Bhattacharya, 2012, p.11) having no voice. Spivak (1993, p.80) states:
For the ‘true’ subaltern group, whose identity is its difference, there is no unrepresentable subaltern subject that can know and speak itself; the intellectual’s solution is not to abstain from representation. The problem is that the subject’s itinerary has not been traced so as to offer an object of seduction to the representing intellectual.

For Spivak, then, the issue is that a subaltern group cannot be represented as they are in the shadows of the margins, unable to be captured by intellectual pursuits. This is vastly different from how the Subaltern Studies group conceptualises ‘subaltern’, and it is indeed far removed from the original Gramcian conception. Spivak’s conception of the “singular figure of the subaltern as an individual consciousness” is argued by Young (2012) to be an innovative move by Spivak. He says that “[i]n a sense, it was Spivak, not Gramsci, who invented ‘the subaltern’” (Young, 2012, p.31).

Hence, for postcolonial scholars, the notion ‘subaltern’ is not one that elicits unanimous agreement. Some consider subaltern as a ‘subject position’ (e.g. Ozkazanc-Pan, 2012) enabling researchers to “see how different people may occupy the same subaltern position and to understand the possibility for a ‘collective subjectivity of agents’” (Loomba, 1993, p.575). Although “subalternity allows for a material analysis of socio-cultural, political and economic processes that produce conditions of subordination and oppression” (Ozkazanc-Pan, 2012, p.575), labelling or mis-labelling all Third World women as “generically subaltern” is problematic (Lewis and Mills, 2003, p.10).

Subalternity has been used in two strands of accounting research: accounting for indigenous people and accounting in LDCs (Graham, 2009). In an introduction to a special issue of AAAJ on accounting and subalternity Graham (2009) stated that the contributors used ‘subalternity’ “generically and pragmatically” to mean the “disadvantageous side of the inequity … present in the role of accounting with respect to less developed countries and indigenous peoples” (p.311). This usage therefore would enable the role of accounting to be analysed as a mode of “dominance and discourse operating to include some voices and exclude others” (Graham, 2009, p. 312). Neu (2001) for instance used the term ‘subalternity’ to articulate the nature of accounting research in general, which he argued to be
banal and largely constituted by accounting at the centre, meaning those at the margins were “largely erased and ignored” (p.320).

In an LDC context, Alawattage and Wickramasinghe (2009b) used it to refer to “not only a subordinate class, but also the underlying social conditions which reproduce that class” (p.400). There they identified tea plantation workers (male) to be “subalterns” and highlighted how “subalternity has always been an operational doctrine of control” (p.380). In the context of tea plantations in Sri Lanka, the reference to plantation workers as subalterns cannot be disputed. However, female workers in this context are a lower category than these identified subalterns. Spivak (1993) notes that “[w]ithin the effaced itinerary of the subaltern subject, the track of sexual difference is doubly effaced ... the subaltern as female is even more deeply in shadow” (pp.82-83).

In this research, the subaltern is conceptualised to be those females (individuals and groups) who experience multiple forms of repressions from colonial and postcolonial controls as well as patriarchal domination (e.g. Katrak, 1995; McLeod, 2000, p. 177; Nejat and Jamili, 2014; Petersen and Rutherford, 1986; Suleri, 1993; Tyagi, 2014). Therefore, subalternity is the repressive condition of subalterns. Since subalternity is the result of repressive forces of domination, management control is seen as the force of domination that controls female workers and manifests subalternity. So through this notion of postcolonial feminism, the second research question — ‘How do management control practices dominate and control subaltern women?’ — is explored.

3.4.3. Subaltern agency and emancipatory movements

Emancipation is often considered synonymous with progress, freedom and equality as well as an extension of political rights to subaltern groups, which is perhaps why it fails to hold a fixed meaning (Pieterse, 1992). Pieterse (1992) argues that emancipation contains notions of empowerment but is not limited to it; it also contains forms of resistance but merely as its first step — further movements of structural transformation are required to qualify it as emancipatory. However, Apter (1992) says that different types of social movement could be emancipatory and he adds that while revolutionary forms
could be one such type, resistance movements such as protests are another form. Hence, no consensus exists about the specifics of what constitutes emancipation.

Emancipation for critical theorists involves the “liberation of people from unnecessarily restrictive traditions, ideologies, assumptions, power relations, identity formations, and so forth that inhibit or distort opportunities for autonomy, clarification of genuine needs and wants, and thus greater and lasting satisfaction” (Alvesson and Willmott, 1992, p.435). However, the utopian ideal of critical theorists in their translations of emancipation to the reality of organisation life has been questioned. For instance, Alvesson and Willmott (1992, p.433) argue that emancipation for critical theorists requires “an active process (or struggle) for individual and collective self-determination” so requires a process of self-reflection and self-transformation; hence, it cannot be a form of “piecemeal social engineering directed by a somewhat benevolent management” (p.434). The authors therefore reformulated emancipation so that it is palatable and less grandiose to management and organisation studies taking into consideration the poststructuralist critiques.

Tracing the study of emancipation from an organisational studies perspective, Huault et al. (2014) differentiates “theories of macro-emancipation (which focus on larger social structural challenges) and micro-emancipation (which focus on everyday challenges)” (p.22). Macro-emancipation “involves a radical break whereby the entire socio-symbolic structure is fundamentally changed, and this change is brought about by intellectuals encouraging critical self-reflection that allows people to see the conditions of oppression” (Huault et al., 2014, p.26). This was the subject of criticism by Alvesson and Willmott (1992), as mentioned in the previous paragraph, who argued, on the grounds of intellectualism, essentialism and negativism of the macro-emancipatory project of critical theory; hence, advancing the conceptualisation of micro-emancipation as its solution. Micro-emancipation focuses on “concrete activities, forms, and techniques that offer themselves not only as means of control, but also as objects and facilitators of resistance and, thus, as vehicles for liberation” (Alvesson and Willmott, 1992, p.446). Alvesson and Willmott (1992) identify the
trigger for this emancipation to be the exercise of controls; in fact, “[a]ll sorts of control efforts are understood to bring along signs or messages that can trigger suspicion, resistance, and critical reflections (i.e. emancipatory impulses)” (p.446).

In contrast, postcolonial scholars such as Said, Spivak, Guha and Bhabha discuss emancipation through the notion of postcolonial agency. For Bhabha, postcolonial agency is a rather performative one that involves both a “‘show’ and a ‘showing up’, as witnessed by the mischief-making, ‘messing around’ and meddling that his agents [rather than the relevant postcolonial subject] engage in ... [to] campaign[,] to scrutinise, mock and/or interrupt the hegemonic discourse” (Kapoor, 2003, p.572). Bhabha’s psychoanalytic concept of liminality (the in-between) “offers sites of resistance to colonial imperatives, since the colonized can ‘look’ back (e.g. question the identity assigned to him/her) or refuse the coloniser’s gaze (e.g. refuse the identity assigned to him/her)” (Ozkazanc-Pan, 2008, p.968).

Although postcolonial scholars’ articulation of postcolonial agency or emancipation is perhaps diverse, the entire project of postcolonialism seems an attempt to exercise the agency of the ‘Other’ against Western hegemony of knowledge. For instance, Spivak (1993), especially in her seminal essay ‘Can the subaltern speak?’, argues that the subalterns cannot speak, and therefore to represent them would amount to epistemic violence, which seems an attempt to disturb the hegemonic discourse on oppression. Some argue that it does not however mean the subaltern have no agency: “Spivak’s discussions of the dilemmas of subaltern representation do not amount to a denial of subaltern agency” (Barnett, 1997, p.149). In her essay, Spivak engages with a conversation between Foucault and Deleuz, in which they talk about the oppressed being able to speak for themselves. Arguing against this, Spivak attempted to showcase the arrogance of this all-encompassing Western discourse by giving an extreme example of an Indian case of Sati where resistance is different in postcolonial contexts, especially when it comes to subaltern women. Spivak’s essay was perhaps meant to resist the hegemonic discourse of the West, illustrate the differences that persist in the postcolonial world and discuss issues
that arise when representing postcolonial issues from a Western perspective. Said (1978) attempted the same with his arguments about ‘Orientalism’ by problematising how the East is represented in Western discourse.

Decolonisation is also used by postcolonial scholars to mean emancipation. According to Brydon (2000) for example, decolonisation is the emancipatory project of postcolonialism:

Akil Gupta’s aphoristic distinction between the ‘civilizing mission of colonialism’ and ‘the development mission of neocolonialism’ can be usefully expanded to characterize what I would term the decolonizing mission of postcolonialism. Postcolonialism matters because decolonization is far from complete and colonial mentalities, including the inequalities they nurture, die hard (p.2).

The arguments of postcolonialism’s seminal thinkers advance the decolonising mission of exercising postcolonial agency against hegemonic discourses. This is also a recurrent theme in the writings of postcolonial feminists.

Although the specifics of decolonisation (emancipation) are not explicitly discussed among postcolonial feminists, their attempts could be interpreted as such. Mohanty (1995), in her seminal essay called ‘Under Western eyes’, questions Western feminism’s articulation of Third World females, and it does so by exposing mainstream feminism’s hegemonic assumptions. Her attempt at exerting postcolonial agency arguably is through decolonising the Western feminists’ hegemony that represent the Third World female. Various postcolonial feminists made similar attempts when discussing issues related to sexuality and sexual rights, the harem and the veil, and other cultural practices such as Sati and female genital mutilation (see for e.g. Lewis and Mills, 2003). Here, for instance, Sati and veiling were seen to “function as symbols of resistance to colonial rule, rather than as symbols of the oppression of women” (Lewis and Mills, 2003, p.8). Indeed, cultural practices are often defended because they are “under attack by neo-imperialist reformers who lack respect for indigenous custom[s]” (Lewis and Mills, 2003, p.12).

Based on such seminal thinkers of postcolonialism and postcolonial feminism, emancipation seems an attempt towards resisting the Western hegemony of
knowledge, which could perhaps be termed a mission to achieve decolonisation (Brydon, 2000). Regardless of the label given to the outcome of emancipation, exerting postcolonial agency is clearly pivotal in achieving such an end. Some postcolonial feminists even promote emancipatory activism as one of their research goals (e.g. Khan et al., 2007).

The diversity of the postcolonial condition affecting diverse groups of women in these contexts, makes the exercise of agency by them somewhat heterogeneous. While mainstream feminists interpret some of this (e.g. Sati and veiling) as oppressive to women, postcolonial feminists argue that women’s agency needs to be located in the specific cultural context in which they exercise it. Although isolated, some women have launched resistance movements against postcolonial work conditions. For example, resistance against oil companies by Nigerian women in 2002 was discussed by Agbese (2003):

My favorite story of 2002 was of hundreds of rural unarmed women who peacefully demonstrated to force multinational oil companies to make a difference in the communities from which they drilled crude oil. The women, ranging from 30 to 90 years of age, laid siege for ten days, held 700 Shell and Chevron-Texaco workers hostage for hours, and threatened to go naked if their demands were not met. These women took action to change their social and economic situation, and their demands were met (p.18).

Another example of heterogeneity of female resistance in postcoloniality is given by Ong (1988). Her case study of women workers in Japanese factories in Malaysia questions the Western understanding of the notion of resistance. The study articulates how women deploy verbal acts of rebellion through ‘Spirit possession’, which gave them an agency to speak about aspects of work that they were unable to speak during normal circumstances. While resistance in these examples comes through an expression of ‘voice’, in other instances ‘silence’ is deemed a form of defiance.

Although silence is widely interpreted as a form of oppression, submissiveness and defeat, it may be paradoxically a form of agency. Malhotra and Rowe (2013), through their edited volume challenge the binary of Western tradition that has been constructed since antiquity: voice/agency against silence/powerlessness. They argue that silence potentially harbours multiple
interpretations and roles, leading to creative, healing, meditative and generative aspects, besides providing a form of resistive power. Keating (2013) for example discusses three modes of silence as techniques/technologies of resistance: silent refusal, silent witness and deliberative silence. She argues that “certain forms of silence can be important and sometimes indispensable for social change” (Keating, 2013, p.32). This once again questions Spivak’s claim that ‘the subaltern cannot speak’. As discussed, perhaps those who cannot speak may have other ways of communicating resistance — one of which may be silence. Moreover, some argue that subaltern theorists’ preoccupation with voice as a form of resistance may be restrictive, given the power dynamics between the colonised and the colonisers (Duncan, 2002). There may be different forms of resistance other than voice that subalterns choose as a means of engagement. Resistance forms include practices or embodied practices in the subalterns’ everyday life (Alawattage and Wickramasinghe, 2009b; Duncan, 2002). Although some forms of resistance may not be directly confrontational, their effects could be similarly effective in generating change.

These interesting accounts illustrate the heterogeneity of postcolonial females’ resistance/agency. They were evident in aggressive forms of resistance against postcolonial work conditions (Agbese, 2003); silence as a form of defiance (Malhotra and Rowe, 2013); acts of rebellion through ‘Spirit possession’ enabling agency to speak (Ong, 1988); and inclusiveness of active forms of resistance as well as education and literacy paving the way for agency and emancipation (Jayawardena, 1986). Therefore, postcolonial feminists’ writings advocate agency for women by questioning the ‘passive victim’ argument assigned to them (e.g. Jayawardena, 1986; Mohanty, 1995, p.261). Further, these writers argue that while multiple forms of repressions are present, resistances in these contexts are perhaps different from what the West conceives this to be (Malhotra and Rowe, 2013; Ong, 1988; Spivak, 1993).

It is critical theorising in management control research that has explored certain dynamics of resistance in postcolonial contexts. Some of this research articulates forms of resistance in contextual cultural and political terms, and they argue that resistance leads to the restoration of old control systems when new systems
are being introduced (Wickramasinghe and Hopper, 2005; Wickramasinghe et al., 2004). Other research shows how resistance movements possibly implicate higher-level governance systems. For instance, resistance through public and hidden transcripts (with the support of political forces) can transform governance and accountability structures in plantations (Alawattage and Wickramasinghe, 2009b) or even have implications for governance and control technologies because of indigenous social groups’ resistances (Neu and Heincke, 2004).

Regarding accounting, Gallhofer and Haslam (2003) state that emancipatory accounting “enables people to contribute to progressive development” and is shaped by the aim of “overcom[ing] alienation, repression, discrimination, injustice and exploitation” to achieve the ideals of “openness, justice, the control of people over government and the state through a participative democracy, a balanced relationship between humanity and nature and, in short, emancipation, fulfillment and well-being” (p.159). These ideals are evident in accounting’s emancipatory themes: democracy and difference (Gallhofer et al., 2015), theology (Gallhofer and Haslam, 2004; Shapiro, 2009), the spiritual (Gallhofer and Haslam, 2011; Jacobs, 2011; Molisa, 2011), and social and environmental accounts (see Morales and Sponem, 2017, for a review).

Gallhofer and Haslam (2003) challenge the popular idea that accounting is ‘only’ repressive in society, and they argue that it also encompasses emancipatory possibilities. For them, repression and emancipation in accounting are not polarised by a “dichotomous either/or thinking” (p.13) but one that could include both these elements. For Gallhofer et al. (2015) emancipation is, on the one hand, a “process rather than the outcome of a single revolutionary act” incorporating a “fusion of (mutable) emancipatory and repressive dimensions” and on the other, having multiple forms of different emancipations, or “plurality in emancipation” (p.84). They bring these ideas together in their latest paper (Gallhofer and Haslam, 2017), which reflects on how the meaning of emancipatory accounting was developed and how it is shifting from a Marxist-inspired “objective of grand revolutionary transformations towards multiple progressive objectives” having post-Marxist, poststructuralist and postmodern inspirations. The authors argue that this post-Marxist new pragmatic perspective
broadens possibilities for theorising emancipatory accounting more pragmatically “in relation to a range of progressive interests, identities and projects” (Gallhofer and Haslam, 2017, p.10). Hence, marginalising the interests of particular groups comes under this broader purview of possibilities for emancipatory accounting.

These debates in accounting and those concerning subaltern agency and emancipation have helped in developing my conception of emancipation. In this research, emancipation is conceived to have elements of plurality in its articulation and effort, and is deemed a process that is directed towards overcoming repressive controls/domination towards the achievement of a better quality of life. For this, subaltern agency is vital. Subaltern agency is conceived in this study as an effort to overcome repressive controls and modes of domination. This conception is broadly deployed in this research to explore questions about management control practices. In other words, this research explores the resistance or subaltern agency of women in the context of management accounting and controls, and it does so from a feminist position. The notions of subaltern agency and emancipation are used to explore the final research question: ‘Can management control practices trigger resistance and emancipatory processes from a marginalised group of females? If so, how do they shape management control practices?’

3.5. Summary and conclusions

This chapter had two aims: first, to develop research questions based on the gaps in management accounting and control research identified in the previous chapter; secondly, to develop a theoretical framework to explore these research questions. I justified the theoretical inspiration of postcolonial feminism in developing this framework; I also located this framework in wider academic debates and illustrated how its theoretical notions can help address the research questions raised. The postcolonial feminist framework of the study contains the notions of double colonisation, postcolonial transformations, subalternity, subaltern agency and emancipation. Double colonisation and postcolonial transformations were identified as being able to explore the embedded context of management controls in postcolonial organisations such as tea plantations.
The notion of subalternity was identified as being able to explore management controls operating in the organisation. Finally, subaltern agency and emancipation were identified as being able to explore the potential resistance movements against forms of control (domination).

These theoretical categories are used in organising the analysis of the empirical chapters to answer the study’s research questions. Therefore, Chapter 5 analyses the embedded context of double colonisation and the postcolonial transformations of tea plantations in Sri Lanka, where management control practices are grounded. Chapter 6 analyses the mundane management control practices of the selected tea estate and explores how it controls and perpetuates subalternity of female tea plantation workers. The final empirical chapter, Chapter 7, analyses emancipatory movements and the subaltern agency exercised by plantation women, then the consequences of these on the tea estate’s management control practices.

The next chapter will discuss the methodology and methods deployed in the research.
CHAPTER 4: METHODOLOGY AND METHODS

4.1. Introduction

The previous chapter developed the study’s research questions based on the gaps identified in management accounting and control research in Chapter 2; it also developed a theoretical framework to explore these research questions. While there may seem a logical development from these research questions to the methodological choices made, to methods deployed during fieldwork, in reality, as with most qualitative research, this was more of an iterative process than a linear progression. Fieldwork was designed after gaining some exposure to the field and through initial readings and an abstract understanding of theory. However, since my ontological and epistemological positions remained unchanged, and having designed my research as an ethnographic study allowed me to explore my field rather liberally. The aim of this chapter is to present the methodological choices made in this research, which were grounded by my philosophical position, and to elaborate how I conducted my fieldwork.

The chapter is organised into nine sections. In the next section, I present my early exposure to the field and its influences on me, followed by elaborating on my philosophical and methodological position in section three. Section four explains my choice of ethnography as the research design. Section five discusses the methodological lessons learnt from the epistemological encounters of ethnography in accounting/management, feminist and postcolonial feminist research. Section six presents the fieldwork details in terms of gaining access, entering the field, methods used and challenges encountered. Section seven provides details of my ethnographic fieldwork site. In section eight I show how I theorised my fieldwork outcomes. The final section summarises and concludes the chapter.

4.2. Early reflections

With my interest in exploring issues experienced by marginalised women in Sri Lanka, Plantation Tamil females were considered because these women endure multiple forms of discrimination. Hence, they were the inspiration for my
research proposal and its development. During this period, I was also engaged in another project with a colleague of mine at the University of Colombo, Sri Lanka, which inspired me to focus my research proposal on the plantation industry. In that project we were attempting to understand the plantation industry as a whole and the levels of poverty the Plantation Tamil community experience. To meet this end, we interviewed several officials from the Sri Lanka Tea Board, a General Manager (GM) of a tea brokering company operating in the Colombo Tea Auction, the GM of the Tea Small Holders Authority, a CEO of a plantation company and a Trade Union leader.

Owing to the elite nature of most of the interviewees’ positions, it was apparent that their perspectives and concerns were economic. Profitability was a key concern while indicators such as low labour productivity, high cost of labour and labour shortages were all problematic monsters that needed to be controlled. Despite that, some interviewees were notably empathetic towards workers’ issues and their economic hardships, but they claimed that the industry’s low margins restricted them. Also, although the elite interviews provided an overall understanding of the industry, they failed to provide an adequate flavour of workers’ issues, especially those of females. Therefore, once the University of Glasgow accepted my research proposal and studentship, but before my arrival in Glasgow, I was encouraged to get a feel of plantation life beyond the confines of the capital city in which I lived.

My initial discussion with the CEO of the plantation company in which UMA was an estate gave me a brief understanding of certain issues specific to female workers. However, my goal of visiting a tea estate in this plantation was not fruitful as the CEO was out of the country at that time. As time was precious, I explored other avenues, including contacting a retired Chairman of JEDB. He shared his experiences of being a planter during the pre-nationalisation period then working for the state after plantations were nationalised, and during the privatisation process of plantations in early 1990s. His kindness and hospitality (e.g. inviting me to his house) extended beyond the interview when he introduced me to the CEO of another leading plantation company. With its CEO’s

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8 Janatha Estate Development Board (JEDB) was one of the two statutory government organisations entrusted with managing plantations during the period of nationalising plantations.
I was directed to the estate manager of one of its estates in the Nuwara Eliya region (at the central highlands of Sri Lanka), and my visit took place during the first week of September 2014.

There, I had a long conversation with the estate manager, who articulated his paternal instincts about ensuring the plantation is managed properly so that the adjacent worker population has a steady source of work and thus income. He shared his appreciation of the mostly female workers, who seem easier to manage rather than the male workers. Paralleling this interview with the interview I previously mentioned with the CEO, I felt the extent to which plantation management were attempting to maintain traditional forms of controls. The hierarchy still seemed male dominated and the hierarchical structure of labour controls was more or less the same as colonial times. The nostalgia for the good old British days of plantation management, worker control and profitability could be read between the lines. From these interviews, I felt that although the British had been replaced by Sri Lankans, the century-old established machines of controls were still being lubricated. Perhaps they appeared in different forms, but they were still in operation within the same old mechanics of control.

Once my talk with the manager was over, I went around the plantation and the factory talking to the workers there (a welfare officer who was accompanying me introduced me to them). I had two interesting conversations with two Tamil women — one a tea plucker, the other a plantation caretaker who managed the tea café adjacent to the factory. Both were young females, though the former was relatively older with two young children; both women shared their roots of plantation labour, including where their parents had worked. The tea plucker, who spoke in excellent Sinhalese, told me that work in the plantation is relatively less strenuous than that in the garment factory where she worked before her marriage. She said she likes it here. Her responses seemed genuine, but I was not sure whether they were influenced by the welfare officer (he was next to us, listening to our conversation). In this brief interview I asked her about her aspirations for her children and whether she would encourage them to work in the plantation. She responded negatively. This response perhaps showed
contradiction in her feelings about being in the plantation. Although she ‘likes it here’ she does not want her children to work in it. I asked her what they aspired to become. She said her daughter wants to be a teacher and her son wants to be a lawyer. Like most mothers who strive for social mobility in Sri Lanka, she was concerned about her children’s education and dreamed a future through them and for them that she never had.

The other female managed the company-owned tea café. She served tea to us (the factory manager, the welfare officer, me and my husband), but she was not on the list of people to whom the plantation manager intended I talk. The welfare officer nevertheless introduced me. He was very proud to inform me that she is well educated and is empowered to manage this tea café on her own. I had a brief conversation with her, mainly about how she came to be where she is today. She talked about her achievements in education and training in various fields, after which she was offered this job. She seemed confident and full of pride for achieving what others had not. Education had evidently helped her, and it seemed a significant liberator for women in this community.

Reflecting on the interviews and conversations among various parties in the plantation management, community and others at this preliminary level, the following themes emerged as significant for me. First, remnants of colonial forms of organisational structures and management seemingly continue here, but with a local flavour infused into modern Western management practices. The management hierarchy seemed male dominated, and paternalistic forms of control were observed. The management saw themselves as agents entrusted with the responsibility of looking after a resident population that works for them. One can draw parallels with these present attitudes to those British planters held. As the colonial planters brought the Estate Tamil community to these estates, the colonial administration made them the planters’ responsibility. Although much has clearly changed, it seemed interesting to analyse how and what these changes were in relation to management control.

Secondly, although no one wanted to acknowledge it explicitly, multiple forms of oppression of the female plantation worker was unmistakable. The silent presence of the patriarchal society and the work climate that perpetuated
inequality and discrimination could be felt. However, for a clearer understanding of this, there was a need for deep engagement with the females in this community.

Thirdly, labour shortage and females leaving the plantations was an issue repeated by many in the industry. Greater levels of female education among this community was acknowledged by planters as a good prospect for women’s social mobility. Although having to be politically incorrect and seeming embarrassed about expressing themselves in public, they articulated this to be detrimental to the industry as they know it. It seemed interesting to explore further whether such movements of females would have any effects on the plantations’ management control practices. Hence, these themes and concerns were embedded into the design of my study.

Before undertaking the task of articulating this research design, it is prudent to clarify my position in the research. Hence, my philosophical and methodological position is discussed next.

4.3. Philosophical and methodological position

As “all theories of organisation are based upon a philosophy of science and a theory of society”, one must be reflexive of “assumptions about the nature of the social world and the way in which it is investigated” (Burrell and Morgan, 1979, p.xii). Of the three overarching philosophies of science: positivism, social constructionism and critical realism (Alvesson and Sköldberg, 2009), this study locates itself in social constructionism. As social constructionism has its variant forms (see, for example, Alvesson and Sköldberg, pp.23-35), it is important to articulate where I situate this research and myself among these. For this, I refer to the work of Cunliffe (2011) relating to the ontological, epistemological and methodological assumptions behind research in social sciences. She identifies three knowledge problematics which can be applied to qualitative research in organisation and management theory (see Table 4-1 below): intersubjectivity, subjectivity and objectivity. These knowledge problematics are a revision of the typology for qualitative research developed by Morgan and Smircich (1980) which present an objectivist and subjectivist continuum, to which Cunliffe
(2011) has added intersubjectivity. The extensive attention to detail given in these three knowledge problematics — from the ontological and epistemological positions to the logical development of methodological choices — help clarify and justify the choices I made in this research. It is within these frames that I articulate my philosophical and methodological position (given in the highlighted area) in designing my study.

Table 4-1: Cunliffe’s three knowledge problematics

<table>
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<tr>
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<th>Intersubjectivism</th>
<th>Subjectivism</th>
<th>Objectivism</th>
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<tr>
<td><strong>Relationality</strong> — the nature of relationships.</td>
<td>Interrelationships emerging &amp; shifting in a dialectical interplay between ourselves, others &amp; our surroundings. Experienced differently by different people.</td>
<td>Relationships contextualised between people &amp; their surroundings. People are reflexively embedded in their social world, influenced by and influencing discursive practices, interpretive procedures, etc. <strong>Interactions</strong></td>
<td>Relationships between entities in a pre-existing society, between network mechanisms &amp; system/information processes, cognitive &amp; behavioural elements. Or relationships between discourses (when treated as objects). <strong>Inter-network/objects/discourses</strong></td>
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<tr>
<td><strong>Durability</strong> — of society, meanings, knowledge etc. across time &amp; space.</td>
<td>Social experience and meanings as ephemeral, fleeting moments. Although some common ‘sense’ of social &amp; linguistic practices plays through our interactions.</td>
<td>Social realities, meanings, discourses and knowledge are contextual: constructed yet experienced as objective and relatively stable. Perceived, interpreted &amp; enacted in similar ways but open to change.</td>
<td>Social realities, meanings, enduring social structures (e.g. class), institutionalised rules, norms, practices, appropriate behaviours, and traits, etc. Discourses and networks have relative stability but are subject to resistance and change.</td>
</tr>
<tr>
<td><strong>Meanings</strong> — what &amp; where meaning is located.</td>
<td>Indeterminate. Neither fully in nor fully out of our control. Language is metaphorical &amp; imaginative. Meanings in the moment between people.</td>
<td>Shared meanings immanent to the ‘artful practices of everyday life’, to discourses and texts. Negotiated &amp; specific to time &amp; place.</td>
<td>Common meaning situated in words, structures, roles, words, behaviours. Transcend time &amp; space. Language is literal.</td>
</tr>
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</table>
**Historicity** — concept of time & progress.

- We are inherently embedded & embodied in historical, cultural & linguistic communities. Time experienced in the present — in living conversations with others.

- Time & place are subjectively experienced. Progress as a situated human accomplishment — potentially iterative, ruptured or hegemonic.

- Time experienced sequentially & universally. Progress is linear, recursive or emerging over time.

**Mediation** — the place of the researcher in the research.

- Reflexive hermeneutic. Research as a dialectical interplay between research participants. Focuses on experiences between people. Embodied & embedded researcher.

- Double hermeneutic. Researcher embedded in the world, shaped by & shapes experiences & accounts, mediates meanings of actors. Experience in the world. Researcher as outsider or insider.


**Form of knowledge** — epistemology.


- Syntagmatic: interdependent or dependent relationships between structural or linguistic elements. Sequences. Replicable or shareable knowledge leading to the accumulation of knowledge & social progress or emancipation. Mainly macro focus.

**Core ontological assumptions of research methodologies** *(The nature of social reality)*

- Social reality relative to interactions between people in moments of time & space. Relationally embedded. Social community

- Socially constructed realities, emerging, objectified, & sometimes contested in the routines & improvisation of people. Context is human action & interpretation.

- Reality as symbolic & linguistic meanings & interpretations. Contextualised in a social site.

- Discursive realities constructed by discursive & non-discursive practices & systems. Contested & fragmented. Discursively contextual.

- Reality as process: interrelated actions, elements, structures, and systems. Generalisable or context-dependent

- Reality as concrete structures & behavioural patterns, subject to rules & laws. Structurally integrative or dis-integrative. Naive realism.

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**Research as Craft**

**Research as Science**
### Assumptions about human nature
*(How we relate to our world)*

| Humans as intersubjective, embodied, relational, & reflexively embedded. | Humans as intentional & reflexive subjects, constructors & enactors of social realities within linguistic conventions or routines. Storytellers. | Actors, interpreter, sensemake rs. Choosing linguistic resources, managing impressions. | Humans as subjectivities, products of discourse, contested & conflicted discursive sites. | Humans as an element in the process, adapting to & sometimes managing elements. Informatio n processors & network coordinato rs. | Humans determined by their environment, socialized into existing social & institutio nal practices & requirem ents. Characterised by Traits, etc. |

### Research Approaches *(Philosophical/theoretical underpinnings)*


*Source:* Adapted from Cunliffe, 2011, pp.8-9

According to Cunliffe (2011), the regions between intersubjectivity, subjectivity and objectivity in the above table are blurred (shown in dotted lines) because they depict a “multiplicity of connecting ideas and approaches with permeable and transient boundaries across which lie overlaps, tensions, and incommensurabilities” (p.7).
Reflecting on how I see the world and the way I designed my research in relation to the above table, my research falls into the highlighted region of ‘subjectivism’. Subjectivity “favors pluralism, embeds knowledge and meanings in particular contexts”, so there is no single independent social reality to study (Cunliffe, 2011, p.10). My research accounts were subjectively situated, and my own and my participants’ experiences influenced our “observations, interpretations, and research accounts (the double hermeneutic)” (Cunliffe, 2011, p.10). Thus, my philosophical position in terms of ontology is that social reality is socially constructed and subjectively experienced. Epistemology, which is grounded in this ontology, refers to “how we obtain knowledge” (Wickramasinghe, 2011, p.545). Here, an interpretive epistemology was used whereby “multiple realities are experienced, constructed, and interpreted in many ways” (Cunliffe, 2011, p.10). This ontology of a socially constructed view of multiple realities and subjectivities on the one hand and interconnected interpretive epistemology on the other requires me to discuss my subjectivity and my subjective role in the research process (see section 9.5 on further ethnographic reflections).

Being a female from a South Asian background (Sri Lanka), I see my everyday realities shaped by a particular history, culture, politics and society related to such a backdrop (see section 1.2). More personally, the need to explore ‘why’ and ‘how’ certain phenomena happens pervades my thoughts of inquiry. My interest has always been to understand humans’ experiences, their interactions with the world and their interpretations of their experiences. While I gravitate towards a subjectivist position, I am sympathetic towards marginal groups. Hence, my agenda is largely feminist.

Although I have these perspectives, I must also acknowledge that I am from a relatively privileged family background, including being educated in an elite girls’ school in Sri Lanka and subsequently the premier university in the country, where I am currently an academic. Therefore, although I am a female, studying issues females experience in these plantations, my relatively privileged background and education perhaps differentiates me from them in certain ways. Apart from this, there is also a difference in our ethnicities. I belong to the
majority Sinhalese ethnic group (around 75% of the Sri Lankan population), while the primary participants of my study belong to the minority Estate/Indian Tamil ethnic group (around 4% of the country’s population). Therefore, my position in this study is also shaped by the societal labels and the baggage I carry as a female born into and living in the Sri Lankan society. This in turn influenced my relationship with my research participants. Although I am the ‘same’ as them, I am also ‘different’ (see for e.g. Cunliffe and Karunanayake, 2013). Moreover, while I was an insider (Sri Lankan born and aware of Sri Lankan culture, traditions, history, way of life, etc.) I was also an outsider (new to the field, different ethnicity, education level, etc.) (see for e.g. Cunliffe and Karunanayake, 2013). Declaring my philosophical subjectivities, background, and the differences and similarities between me and my research participants thus clarifies my position in the research.

According to Alvesson and Sköldberg (2009), critical theories — for example, those such as postcolonial feminism deployed in this study and the double hermeneutics of interpretive research — engage in a third element of ‘critical interpretation’. According to the authors, critical interpretation encompasses interpretations of “unconscious processes, ideologies, power relations, and other expressions of dominance that entail the privileging of certain interests over others” (pp.175-176). Awareness of how these “ideological-political dimension[s]” work is central to reflexive research (Alvesson and Sköldberg, 2009, p. 176). The critical lens of postcolonial feminism therefore allows subjectivism (as per Cunliffe, 2011) but demands the current research to be reflexive of critical interpretations. These were therefore incorporated as part of the study’s analyses.

The research methodology for the study is developed by grounding on these ontological and epistemological positions. My research methodology is grounded in an interpretive epistemology. This shaped how the research is designed. My research was thus designed as an ethnographic study. The selection of ethnography as the most suitable methodology for my study is clarified next.
4.4. Ethnography as the research design

Although I did not have concrete research questions when entering the field, I sought to explore ‘how management controls operate in plantations and in particular, how female workers were controlled in this setting’. To answer this broad empirical question in relation to the particular case of a plantation in Sri Lanka, immersion into the intricacies of plantation management controls and the female workers in that plantation was required. To this end, the everyday life of the plantation, its system of control and the female workers there needed to be the centre of this research.

The everyday lives of female plantation workers in Sri Lanka and their domination in the plantation is not a new or even under-researched phenomenon (see for e.g. Alawattage, 2005; de Silva, 2009; Jayawardena and Kurian, 2015; Karunanayake, 2011; Kurian, 1982, 1998, 2000; Kurian and Jayawardena, 2013; Little, 1999; Seneviratne, 2010; Thiruchandran, 2012b). However, unlike previous research, my study focuses on their experiences regarding management controls in the plantations; their reactions to these controls; and how these women perhaps influence the way they are being controlled. Further, I approached the field with my postcolonial and feminist subjectivities and hence deployed postcolonial feminist lenses. In addition, participant observation was planned as the dominant method for collecting materials for my study. Therefore, the most suitable research design considering all the above aspects was ethnography.

“Ethnography is about understanding human experience—how a particular community lives—by studying events, language, rituals, institutions, behaviors, artifacts, and interactions” (Cunliffe, 2010, 227). For this, then, I must immerse myself in the research “interacting with community members, observing, building relationships and participating in community life … [and in analysing] that experience so that it is meaningful to the reader” (Cunliffe, 2010, p.228). Ethnography is “not about a method of data collection, but a way of engaging with the world around us … [shaped by our] assumptions about the way the world works and how it should be studied” (Cunliffe, 2010, p.233). My engagement with the field through an ethnographic research design will be further
elaborated on in section 4.6 when discussing my experiences in the field and the methods used to collect data.

While I use the term ethnography broadly in this study, I acknowledge the diverse positions and directions ethnographers and anthropologists have taken, and the debates in which they are engaging (for e.g. Abu-Lughod, 1990; Alcadipani et al., 2015; Gilmore and Kenny, 2015). However, I am reluctant to commit myself to a particular label such as feminist ethnography, reflexive ethnography or critical ethnography and so on, which I feel distracts from this design’s flexibility to narrate stories emerging from the field. Beyond this specific labelling, ethnographic research designs have been deployed in accounting/management research, feminist and postcolonial feminist research. These will be discussed next to draw methodological lessons for my study.

4.5. Epistemological encounters and methodological lessons

Critical research in management accounting has made use of alternative methodological positions to the dominant positivistic methodologies (see, for example, Parker, 2012). As early proponents of these alternative methodologies, Tomkins and Groves (1983) assert the need for accounting to adopt naturalistic or, as they claimed, interpretive humanistic research approaches to gain “greater insight into everyday effects of accounting and the practices of accountants” (p.361). These debates have advanced the fertile research grounds of management accounting research (see for e.g. Baxter and Chua, 2003). Advancing qualitative methodologies in critical accounting, Jönsson and Macintosh (1997) conceived ethnography to be a “valuable way to understand the way accounting works in actual organizational settings” (p.367). They also argued that ethnography could question, reinterpret, change and hence advance critical accounting studies.

Since then, diverse forms of ethnographic research have been used in accounting. These include critical anthropology with ontological plurality (Bryer, 2014), autoethnography (Davie, 2008; Haynes, 2013; Malsch and Tessier, 2015) and ethnography coupled with other methods such as grounded theory (Efferin and Hopper, 2007). Much LDC research has also utilised ethnographic
methods (for e.g. Alawattage, 2011; Alawattage and Wickramasinghe, 2008, 2009a, 2009b; Jayasinghe and Wickramasinghe, 2011; Uddin and Hopper, 2001; Wickramasinghe and Hopper, 2005). Further, gender research in accounting has been inspired by the rich accounts ethnographic designs offer in exploring issues of women in accounting (e.g. Aaltio-Marjosola, 1994; Davie, 2008; Eriksson et al., 2008; Haynes, 2006, 2013; Komori, 2008). Evidently, both LDC research in accounting and management accounting/control research and gender research with similar epistemological positions as mine have deployed ethnography to explore their phenomena of study. Thus, an ethnographic research design could provide rich accounts of management accounting and control issues related to marginal groups such as women, especially those in postcolonial contexts (via LDC research).

Beyond accounting and management accounting research, there have been interesting methodological encounters in feminist research. Sandra Harding’s (1987) question for inquiry, “Is there a feminist method?”, is a good start to this discussion.

Researchers, whether feminists or not, usually employ the same three forms of inquiry as other qualitative/exploratory researchers — namely “listening to (or interrogating) informants, observing behaviour, or examining historical traces and records” (Harding, 1987, p.2). However, the way feminists researchers gather data from these methods varies. As per Harding (1987):

[T]hey listen carefully to how women informants think about their lives and men’s lives, and critically to how traditional social scientists conceptualize women’s and men’s lives. They observe behaviours of women and men that traditional social scientists have not thought significant. They seek examples of newly recognised patterns in historical data.

Feminist researchers emphasise the importance of deep listening during interviews, particularly so because one of their central claims is that women’s perspectives have often been silenced or ignored. Consequently, feminist researchers in particular have been interested in listening for gaps and absences in women’s talk, and in considering what meanings might lie beyond explicit speech (DeVault and Gross, 2012, p.217).
To achieve this end, feminist researchers over the years have pushed for alternative methodologies that better explore experiences of women and other marginal groups. For instance, they criticise positivism as “bad science” because it excludes women from mainstream research (Hesse-Biber, 2012, p.8) and mimics patriarchy’s privileging of the researcher over the researched (Sprague and Zimmerman, 1993). Instead, feminist researchers advocate engaging in strong reflexivity throughout the research process; this starts from framing the research questions and disclosing the researcher’s values, attitudes and biases, which for them is the approach for a feminist sense of objectivity (Hesse-Biber, 2012, p.10).

Incorporating the lived experiences of women, their emotions and their feelings into the knowledge-building process is important for feminist epistemology. With postcolonial, poststructural and postmodern influences, feminist standpoint epistemology had to accommodate the diversity of women’s lived experiences and the interactions of race, ethnicity, class and other marginalised positions (Hesse-Biber, 2012, p.13). Hence, feminist standpoint theory ‘studies up’ from the standpoint of the oppressed lives of women. “It starts from the everyday [experiences of women] to critically reevaluate the adequacy of prevailing theory … as well as the dominant social institutions that such research tends to serve” (Harding, 2012, p.49). From this perspective, such research begins not from privileged disciplinary frameworks but from the lives of women being studied. However, this does not mean that the research process itself is not inspired by any theoretical or conceptual input and merely contain procedures to record voices of their subjects (p.54). Therefore, a theoretical framework is important.

Hence, although there is no particular feminist method for conducting research, the way feminist researchers use the method is perhaps different (Harding, 1987; 2012). As they recognise the importance of deep listening during interviews, reading between the lines, and the interviewee’s voice and its inflections, I tried to be receptive to these while conducting my interviews and conversations. Also, as feminist researchers emphasise the importance of observing the behaviours of people not typically considered important by
traditional social scientists, having a feminist frame made me think about my participants’ behaviours, how I engage with my participants and how to deploy my chosen methods.

In the methodological encounters of feminist studies, postcolonial and postcolonial feminist ethnographies, reflexivity is an important orientation in conducting research. Burawoy (1998) for example argues for a reflexive science in his extended case study method, which is a model of science that embraces engagement rather than detachment as in positive science. For him reflexive science acknowledges “our own participation in the world we study” and “deploys multiple dialogues to reach explanations of empirical phenomena” (p.5). He adds that these multiple dialogues start with the researcher and the researched, which in turn is embedded in a second dialogue between local processes and extralocal forces (micro to macro), this is then “comprehended through a third expanding dialogue of theory with itself” (p.5).

Along similar lines, Davies (1999) acknowledges that reflexivity in ethnography is required in situations where the “involvement of the researcher in the society and culture of those being studied is particularly close”. According to her reflexivity therefore “expresses researchers’ awareness of their necessary connection to the research situation and hence their effects upon it” (p.7). She broadly defines reflexivity as “turning back on oneself, a process of self-reference” (p.4). In the context of social research she relates reflexivity to “the ways in which the products of research are affected by the personnel and process of doing research” (p.4) where these are found from the beginning to the end of the research.

Similarly, reflexivity in feminist research questions the authority of knowledge claims of the researcher by exposing how power is exercised in the research process (Hesse-Biber and Piatelli, 2012). From this perspective, it is when “researchers recognize, examine, and understand how their social background, location, and assumptions affect their research practice” (Hesse-Biber, 2012, p.17). Such researchers should therefore be aware of how one’s own agenda affects the research, but they should also recognise that reflexivity in feminist research requires them to be explicit about these subjectivities “at all points of
the research process — from the selection of the research problem to the selection of methods and ways in which we analyse and interpret our findings” (Hesse-Biber, 2012, p.17).

Reflexivity is also important when conducting fieldwork through a postcolonial feminist lens. In Ozkazanc-Pan’s (2012) study of international management and entrepreneurship with Turkish female high-technology entrepreneurs in the USA and Turkey, she reflectively discusses her issues in engaging with key concepts of postcolonial feminism such as representation, subalternity and reflexivity during her fieldwork. Apart from issues in deploying feminist ethnographic methods, which the author acknowledges to be contested (see for e.g. Stacey, 1988), she notes that her postcolonial position complicate matters further. However, she claims to have overcome these issues by being reflexive about her position as the researcher, who is, she acknowledges to be an integral part of the research (materially and textually). She also claims to have been reflexive in her relationship with the research, encounters with participants (through gender, ethnicity and class relations) and in writing the research.

The reflexive turn in ethnography, particularly in organisational ethnography, is being debated (e.g. Alcadipani et al., 2015; Gilmore and Kenny, 2015). Feminist critiques are contributing to some of these (Abu-Lughod, 1990) as they “advocate analyses that ... [are] detailed, flexible, and subjective, arguing that they would be more conducive to representing women's experiences in a patriarchal society” (Aune, 2008, p.309). Organisational ethnographies are still not comfortable with attempts at self-reflexivity in ethnographies such as emotions, intersubjectivities and the operation of power dynamics (Gilmore and Kenny, 2015). Through their ethnography, Gilmore and Kenny (2015) demonstrate the importance of researchers’ embeddedness within organisational research and how they should be given space to emerge through reflexive accounts.

Hence, based on these reviews in this section, feminist and postcolonial feminist lenses evidently require a methodology that allows for researcher transparency and subjectivities, reflections and reflexivity. They also require marginal groups to be placed in the research (with implications of gender, race, class, culture
and history) and their perspectives to be heard through the research (Kirkham and Anderson, 2002). This therefore requires an ethnographic study that is reflexive so that it is inclusive of both postcolonial and feminist ideals.

As my subjective experiences are an intrinsic part of my work, reflexivity enabled me to acknowledge these subjectivities. Given my socio-cultural background and those of my participants (discussed in section 4.3.), my approach to the field and my negotiations with my participants had an inherent power gap. While I was unable to eliminate such a gap, being reflexive in my approach and in the writing up of my ethnography made me more self-aware to expose such power imbalances in my ethnographic field dairies.

4.6. Fieldwork

This section elaborates on how I conducted my fieldwork — from gaining access to entering my field and conducting my fieldwork through ethnographic methods. It also presents certain challenges encountered during fieldwork (final section).

4.6.1. Access and ethical clearance

To undertake this research with an ethnographic design requires that I have access to the field, a tea plantation estate where I would have about six months of uninterrupted access to conduct my study. A formal approval of access was necessary prior to my field entry to ensure that I had ethical clearance from the University of Glasgow to undertake this study. I therefore approached the CEO of the plantation company in which UMA is an estate. He was an acquaintance of my family, particularly my late father-in-law. As mentioned in section 4.2, I had discussed the tea plantation industry in Sri Lanka with him, particularly its issues and prospects, before arriving in Glasgow. After my subsequent communication with him while in Glasgow, he generously provided me formal approval to access the field.

Thus, the process of ethical clearance to conduct the research began. Measures to deal with health and safety concerns while in the field as well as data security
and anonymising the research participants’ details were taken. Further, steps to recruit participants and gain ethical consent from them to engage with my study were designed. For instance, consent to conduct observations\(^9\), interviews and engage in conversations with individuals at all levels of the hierarchy of the Plantation Company and UMA was obtained from the CEO and the estate manager. Permission was obtained from the CEO and the estate manager to peruse through company records, analyse documents and to photocopy some of them. Individual consent was sought to conduct interviews, to audio record and to take pictures. It was not practical to obtain consent from my participants each time I had a casual conversation with them. However, I ensured that I did not consider/record any information that they revealed to me ‘off the record’. Further, I ensured that all my participants were aware of who I am – a researcher – conducting a research affiliated to a university in the UK and employed at the University of Colombo as an academic, and that they were also aware that the information they disclosed (or plan to disclose) would be anonymised and remain confidential. Thus, to prevent ethical issues arising from disclosure of information given by my participants, they were identified by a pseudonym in writing up of this thesis. Data gathered from participants were not under any circumstances disclosed to their superiors and subordinates except in anonymous or summary form.

4.6.2. Entering the field

The granting of ethical approval came in May 2015, with this I left for my fieldwork on the last day of June with the intention of commencing my fieldwork from July 2015. However, in July 2015, when I was making contact with the CEO of the plantation company to start my fieldwork, an island-wide plantation trade union strike in the form of a ‘go-slow’ had commenced. The CEO said he was busy with negotiations and meetings with the Ministry of Plantations, so I had to wait. During this time, I read newspaper articles on the strike. The wage negotiations were apparently in deadlock. On the one hand, the collective agreement that was in place until 31 March 2015 had lapsed, so a new agreement needed to be signed. On the other, a parliamentary election was

\(^9\) Observations were conducted in public and open spaces of the tea plantations with minimal intrusion to the people working
taking place in August and the trade union power linked to national politics was trying to influence its plantation voter base. Their demand was to increase wages to Rs.1000 — a 78% increase from the current wage structure. The regional plantation companies represented by the Planters Association and Employers Federation of Ceylon were calling it unreasonable, unless the wage increase is linked to productivity. The ‘go-slow’ strike was called off on 17 July 2015 because of the intervention of the new Prime Minister, who requested both parties to defer this until after the parliamentary election. The heated dispute cooled after the swearing in of a new national government; however, the new collective agreement was signed only in October 2016.

I was finally given a meeting with the CEO on 20 July 2015 and my fieldwork started immediately afterwards. The CEO kindly provided access to the head office as well as the estate. I was directed to a HR executive who introduced me to the corporate management and other senior administrative staff in the head office; she also advised me on what I should expect during my fieldwork in UMA. I was given a vacant cubicle with a table and chair in the head office, which is where I spent the next two weeks conducting interviews and conversations, writing daily ethnographic accounts, and making sense of what I saw, heard and felt. Through the interviews and documentary analyses I was getting an understanding of the management control systems in place. I understood the important role budgets played and the emphasis given to budgets in monitoring all aspects of estate performance. After almost two weeks I requested approval to visit the tea auctions so I could gain insights into the final destination of the tea manufactured there and the prevailing market conditions for tea.

The tea auctions were held at the Ceylon Chamber of Commerce. I was accompanied by the Marketing Manager and a few other estate managers who came simply to see how their products were fairing. I felt quite out of place when we entered the auctions as I was the only female in the room. Male dominance and male interest in the industry was very apparent. Once the brokers started speaking, everybody started following a catalogue read by the brokers. The bids are made very quickly since the brokers have to sell 7 items of tea in under a minute. It did take me some time to figure out what they were
actually saying. However, through my conversations with the corporate management present and my observations at the auctions, I got a sense of the plight of the tea market. Tea prices were falling and many items remained unsold. There was hope that this crisis would end soon, but there was no evidence of this even after my fieldwork ended in January 2016.

Once my work in the head office was completed, I made arrangements with the estate manager of UMA to start my fieldwork there. This relocation of fieldwork also needed a relocation of accommodation as I had to be based in an area that was over 100 km away from my home in Colombo. UMA being in relative close proximity to the city of Rathnapura was selected since I already had established family links there. In addition to being based in a setting where I have some links, having selected an area where Sinhalese villages border the estate was advantageous since the Estate Tamil community (whose mother tongue is Tamil) in these areas were known to be fluent in the Sinhalese language (my mother tongue). Through my extended family’s contacts, I was able to find a boarding house with a young couple who have two school-going children; they were willing to provide accommodation for me throughout the period of my fieldwork. Living just 3 km away from UMA, I drove every morning for the next 5 months for my fieldwork. The estate manager of UMA gave me an unexpected level of access and support throughout my fieldwork. He introduced me to the Human Resource Officer (HRO) — the company’s most experienced welfare officer — to help me with my requirements. From there on, I situated myself in the welfare office of UMA and walked in the tea fields with her. The HRO cleared space for me in the welfare office and provided me with a chair and a table, which I shared with a large photocopying machine. Here, using my own laptop, I would type up the daily events that took place in the estate. I recorded what I heard and saw, and I noted my reflections based on the issues mentioned by people who came to meet the HRO to discuss their problems, what happened during the field visits in all six divisions of UMA, and the subsequent interviews and casual conversations. 

10 Except in few instances where I had to be in Colombo: scheduled interviews in Colombo; scheduled interviews of an NGO at Bogawanthalawa; scheduled supervisory meetings which needed better internet connection; personal family commitments such as a surgery of my mother.
had with various people I met. Thus, reflexivity was embedded into the writing of my ethnographic field notes.

The HRO was very popular with the workers, and my accompanying her during her field visits for the next two months helped develop familiarly with and gain the trust of my field participants. This was vital for our subsequent meetings, individual interviews and conversations at the tea fields where they worked, at the estate office or in their homes. Nevertheless, as I anticipated in the design stage, a power gap was evident between me and my female participants. This was perhaps due to my difference from them in relation to my attire (I wore jeans and t-shirt), my arrival to the estate driving a car, and the language of communication between me and the manager, which was mostly in English. However, this apparent power distance did not restrict any of my participants from expressing themselves freely to me. After a lapse of a month or so, I became a familiar face and linked with the welfare office of UMA.

During my fieldwork, the crisis in the tea industry became increasingly evident: prices continued to fall and unsold stocks of tea piled up. In a meeting, the manager gathered all field staff and welfare staff to declare that in the past month (October 2015) the company’s losses totalled 400 million rupees. He discussed what they could do to reduce such losses. I recalled a conversation with the manager a few days earlier in which he told me that all company managers were getting a pay cut for that particular month. During the staff meeting discussed here, somebody talked about possibly selling tea at the weekend flea market in the town centre (the Pola). The staff subsequently discussed the practicalities of such an endeavour, which marked the start of tea promotional campaigns in UMA\(^\text{11}\). I participated in three such campaigns in three separate towns in the region. This allowed more access to staff, enabling interviews and conversations in a relatively relaxed setting. These promotional campaigns continued until the end of my fieldwork in January 2016.

\(^{11}\) Tea estates usually do not engage in tea promotional activities in the local market. Tea production is monitored by Sri Lanka Tea Board, which mandates that 97% of all tea manufactured by a plantation company be sent to the Colombo Tea Auction.
4.6.3. Methods used

Having accessed the field, I conducted my fieldwork from July 2015 to January 2016. As previously noted, fieldwork was carried out in two main sites: the plantation company’s head office in Colombo; and UMA — one of its estates, which was located in the Rathnapura region.

To guide my fieldwork I prepared a data-collection framework prior to entering the field, which included schedules and rationales (see Appendix 1). This enabled me to clarify what themes to include and why, along with the broader concerns and questions I should ask. It further helped me clarify the most effective method for answering these questions and identify to whom I needed to ask them. The broader themes were selected based on my conceptualisation of management control presented in section 2.2.1. With these parameters in mind (e.g. social, cultural, political, historical and economic), and considering the patriarchal influence of management control, I designed questions to explore the perspectives of the ‘controlled’, especially those of the female workers. Apart from these broader historical, political, economic, social and cultural influences on their lives, I also designed questions to capture their daily life in their public and private spaces.

This framework of questions was initially used as I entered my first field site at the plantation company’s head office (where the first two weeks of fieldwork were conducted in July 2015). There, I conducted formal interviews and documentary analyses. Interviews were conducted with the CEO, corporate management, and other managerial and executive staff of the head office. Most of the approximately 11 hours of interviews were recorded. Table 4-2 below summarises the interview details.
## Table 4-2: Summary of interview details conducted at the head office

<table>
<thead>
<tr>
<th>Interviewee(s)</th>
<th>Issues discussed</th>
<th>Time spent</th>
</tr>
</thead>
</table>
| CEO                                                 | • About the company and his role as the CEO.  
• On how the plantation is managed, operation of control practices, issues of workers and staff.  
• Obtaining access for fieldwork in UMA.                                                   | 1.5 hours  
Discussions over lunch             |
| GM Quality Assurance and Marketing                  | • Quality control procedures and the production of tea.  
• General overview of the industry.  
• Impact of international markets.  
• Operation of tea auctions.                                                                | 1 hour                       |
| GM Finance                                          | • How the organisation’s management control technologies are made.  
• The process of budgeting, how budgetary controls operate from the head office to estates and its impact on the estate.  
• The organisation’s financial controls.                                                     | 1.5 hours                    |
| M&P (Management and Planning) Dept—Manager 1        | • Budget guidelines and budgets.                                                                                                                  | 2.5 hours                    |
| M&P Dept — Manager 2                                | • How budgets are monitored by the head office.                                                                                                   | 40 minutes                   |
| M&P Dept — Manager 3                                | • Estate controls and monitoring of work through budgets, norms, standards and ratios by the head office.                                          | 1 hour                       |
| Admin Dept — Manager                                | • Evolution of the company.  
• Past experience of operations during nationalisation (JEDB, SLSPC) era until privatisation.                                                | 1 hour                       |
| MIS Manager                                         | • Budget-guideline preparation.  
• The company’s Enterprise Resource Planning (ERP) system.                                                                                       | 40 minutes                   |
| HR Executive                                        | • The company’s HR practices.                                                                                                                      | 44 minutes                   |
| Marketing — Secretary to GM QA                     | • Overall market for tea and its governance structure.                                                                                           | 25 minutes                   |
| Marketing Manager and Assistant Marketing Manager   | • How tea auctions operate.  
• The overall tea market of the company and Sri Lanka.                                           | 1 day at Colombo tea auctions |
In addition to these interviews, documents such as budgetary guidelines, budgets of individual estates, the company’s annual reports, collective agreements of the trade unions and other such agreements were recorded, photographed or photocopied and analysed. Also, observations and conversations were made at the Colombo tea auctions to understand the prevailing tea market of the country.

Having completed two weeks’ fieldwork at the head office, I commenced fieldwork at UMA in early August 2015. From my arrival in Sri Lanka for my fieldwork, I started maintaining an electronic diary. Once my fieldwork commenced, I started writing daily entries about my field experiences in my ethnographic field notes. Unlike at the head office, at UMA I did not attempt a single interview in the first two months. I felt my participants had to become familiar and comfortable with me before such interactions. Thus, the first two months at UMA largely involved observations and casual conversations.

Observations were made at morning muster before the start of work; in the tea fields, Child Development Centres (CDC), line rooms of workers and residents, the welfare office and the estate office; at Kovils and points of tea weighing; and during salary payments, among others. These observations over the 6 months (83 full days) of fieldwork at UMA are summarised in Table 4-3 below.
Table 4-3: Summary of field observations at UMA

<table>
<thead>
<tr>
<th>Location</th>
<th>Observations made</th>
<th>Time spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Muster shed</td>
<td>• Operation of division of work, labour control practices, performance of power (field staff and estate management).</td>
<td>Around 5 days</td>
</tr>
<tr>
<td>Tea fields</td>
<td>• Women workers reporting for work and daily performance of tea plucking work. Work space allocation by the <em>kangani</em> to the pluckers, standards of plucking. • Operation of controls of work.</td>
<td>All divisions of UMA (Div A, B, C, D, E, F) around 25 days</td>
</tr>
<tr>
<td>Weighing centre</td>
<td>• Standard practices of weighing tea. Performance of power (field staff). • Meetings conducted by field staff/estate management with pluckers and sundry workers. • Conduct of medical checks for pluckers.</td>
<td>On about 10 occasions</td>
</tr>
<tr>
<td>Divisional offices</td>
<td>• How budgetary records are maintained and performed (registers, plucking slips, etc.). • Payments of salaries. • Performance of power (field staff/estate management).</td>
<td>Around 5 days</td>
</tr>
<tr>
<td>Line rooms</td>
<td>• Living conditions of people. • Differentiation of status between workers, staff and management.</td>
<td>On about 4 occasions</td>
</tr>
<tr>
<td>Kovils</td>
<td>• Religiosity of the plantation residents. • Cultural and patriarchal practices and ceremonies.</td>
<td>On about 3 occasions</td>
</tr>
<tr>
<td>Estate office</td>
<td>• Labour days. • Performance of power by the office staff/estate management over workers.</td>
<td>Entire duration of fieldwork</td>
</tr>
<tr>
<td>Welfare office</td>
<td>• Relationship between workers and the estate. • Communication of work issues, family issues, issues that needs mediation by the HRO to be taken to the management. • Monitoring of budgetary targets with estate divisions. • Welfare practices.</td>
<td>Entire duration of fieldwork</td>
</tr>
<tr>
<td>CDC</td>
<td>• Maintaining records of plucking slips, colour card systems, etc. • Operating as a crèche, looking after workers’ children.</td>
<td>Around 5 days</td>
</tr>
<tr>
<td>Estate auditorium</td>
<td>• Ceremonies of UMA. • Staff meetings. • Trade union meetings with estate management.</td>
<td>On about 5 occasions</td>
</tr>
</tbody>
</table>
As most aspects of plantation life cannot be verbalised by my participants, observations provided a richer and a more holistic understanding of data. They also allowed interpretations of nonverbal cues communicated through facial expressions, gestures and emotional tones in their voices. This method enabled me to make sense of participants’ daily routines at work, how they are being controlled, how they reacted to their work, and their interactions and conversations with other working women and men as well as their superiors. My observations were recorded in my daily ethnographic field notes with imprints of my impressions, feelings, thoughts and reflections.

Selective interviews commenced in October 2015, which were basically mostly recorded formal conversations (throughout this work, ‘interviews’ means such formal conversations while ‘conversations’ means informal conversations). Both these formal and informal conversations were recorded in my daily ethnographic field notes. However, many other informal conversations throughout my fieldwork happened but were not significant enough to be documented. Thus, these were not considered to be conversations for the purpose of the study. The mostly semi-structured questions in Appendix 1 were used flexibly to guide interviews and conversations. I allowed my interviewees to express themselves freely with the intention of capturing naturally occurring data. Although at times participants went off on a tangent, sometimes for hours, subsequent analyses showed the data’s importance. Interviews and conversations were conducted at all levels of the estate hierarchy, as Table 4-4 summarises below.
Table 4-4: Summary of interviews and conversations conducted at UMA

<table>
<thead>
<tr>
<th>Participants</th>
<th>No.</th>
<th>Time spent</th>
<th>Issues discussed</th>
</tr>
</thead>
</table>
| Regional management | 2 | Around 5 hours of recorded interviews and unaccounted hours of conversations | • Management of plantations, and issues and control practices of the estate, staff and workers.  
• Prior experience of planting, recruitment strategies of estate management, the conditions of the tea market, future prospects. |
| Estate management | 5 | Around 15 hours of recorded interviews and unaccounted hours of conversations | • Management control practices in the estate — labour control practices, budgeting practices, performance reviews, trade union activities, general functioning and management of the estate.  
• Historical details of work experience as a planter. |
| Field staff | 7 | Around 3 hours of recorded interviews and unaccounted hours of conversations spanning the entire duration of fieldwork | • How the estate management enforce work controls.  
• Effects of the budgets.  
• The implementation of budgets and monitoring work.  
• How workers are controlled and relationships maintained. |
| Estate staff | 16 | Around 6 hours of recorded interviews and unaccounted hours of conversations spanning the entire duration of fieldwork | • Daily work routines.  
• How controls that operate in the estate. |
| Kanganies | 6 | Unaccounted hours of conversations spanning the entire duration of fieldwork | • History of their work in the estate.  
• Experiences of daily work and how they are being controlled.  
• How they control the workers.  
• How they maintain relationships with workers, field staff and management.  
• The role of trade unions. |
<table>
<thead>
<tr>
<th>Participants</th>
<th>No.</th>
<th>Time spent</th>
<th>Issues discussed</th>
</tr>
</thead>
</table>
| Pluckers (e.g. Malani, Kamalani, Soma, Anjali, Chandraleka, Pushpa)         | 23   | Around 9 hours of recorded interviews and unaccounted hours of conversations spanning the entire duration of fieldwork | • History of their work in the estate.  
• Experiences of daily work  
• How they are being controlled.  
• Difficulties in their jobs.  
• How they resolve their work and other problems.  
• Remuneration and financial issues.  
• Involvement in trade union activities.  
• How they maintain relationships with peers, supervisors and management  
• Experiences of family life and children, culture and religion.  
• Their future aspirations.  |
| Male workers (e.g. Alokan)                                                   | 5    | Around 2 hours of recorded interviews and unaccounted hours of conversation | • History of their work in the estate.  
• Experiences of daily work and how they are being controlled.  
• How they resolve their work and other problems.  
• Difficulties in their jobs.  
• Remuneration and financial issues.  
• Involvement in trade union activities.  
• Experiences of family life  |
| Trade union members and leaders -Thalaivar -Thalaivee -TU officials          | 5    | Around 2 hours of recorded interviews and unaccounted hours of conversation | • Involvement of trade unions in the operation of the estate.  
• Relationship with management and how they get things done.  
• Their impact on work and life of the workers.  
• The role of female trade union members and officials.  |
| Retired workers (e.g. Krishnamma, Pushparani)                               | 7    | Around 6 hours of recorded interviews and unaccounted hours of conversation | • Experiences of work in the estate and their life history.  
• Comparison how work controls operated in the past with the present.  |
| Educated Tamil women (e.g. Laxmi)                                           | 5    | Around 6 hours of recorded interviews and unaccounted hours of conversation | • Experience of life in the estate.  
• How they perceive estate work, life and culture.  
• Their choices and aspirations, and the reasons behind these.  |
| Retired planters and ‘Other social actors’ (see Appendix 2 for details)     | 13   | Around 9 hours of recorded interviews                                    | • A general understanding of the plantation sector, its people, its work, the past history, and common issues women are currently experiencing.  |
The other social actors mentioned in Table 4-4 refers to participants such as the principal of the primary school in Division A of UMA, a Samurdhi Official\textsuperscript{12}, PHDT\textsuperscript{13} officials and officials in NGO organisations such as PREDO\textsuperscript{14} and WERC\textsuperscript{15}. Besides the participants who currently work in UMA, I also interviewed retired workers, workers who had resigned (former workers) and educated Estate Tamil women whose parents are/were workers in UMA. A summary of all participants with whom I conducted interviews and had conversations are given in Appendix 2.

During my fieldwork at UMA, I conducted documentary analyses. For this, I studied old documents in the dusty store room of the estate. I also studied budgetary documents, annual accounts, minutes of meetings, colour cards, health reports, documents related to hectarage of cultivation, and maps. These are summarised in Table 4-5.

\footnotesize
\textsuperscript{12} Samurdhi is a government-sponsored poverty alleviation programme for disadvantaged groups in Sri Lanka. Contacts with the Samurdhi official were made when I attended a Saraswathi Puja celebration at the Primary School.

\textsuperscript{13} Plantation Human Development Trust (PHDT) or Plantation Trust for short is a tripartite organisation established when plantations were privatised. This organisation combines the interests of the government, RPCs and trade unions. It primarily monitors funds allocated or donated to the industry for the welfare of the community that resides in the estates. Thus, the welfare department of UMA was closely working with PHDT officials.

\textsuperscript{14} The Plantation Rural Education and Development Organisation, located at Bogawanthalawa.

\textsuperscript{15} Women’s Education and Research Centre, located in Colombo.
<table>
<thead>
<tr>
<th>Documents</th>
<th>Areas studied</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget guidelines</td>
<td>Guidelines on how the budget should be prepared by each estate of the company. See section 6.2. for a discussion.</td>
</tr>
<tr>
<td>Budget of the company (2015)</td>
<td>Annual budget categorised into months for each of the 17 estates of the company. These include details of crop harvest, bought leaf, manufacturing, sales, expenses, profitability, etc.</td>
</tr>
<tr>
<td>Collective agreement</td>
<td>Major plantation trade unions, accepted standards of work and pay, signed once in two years by the unions and plantation companies. See section 5.3.3. for a discussion.</td>
</tr>
<tr>
<td>UMA’s monthly accounts (2015)</td>
<td>Details of crop harvest, production, revenue, expenses and profitability for the month. Comparative data for budgeted values for that particular month. Comparative data for estimated and actual ‘to-date’ values considering the annual targets, compared to same month last year.</td>
</tr>
<tr>
<td>UMA’s maps and hectarage cultivation</td>
<td>The geography of UMA and its 6 divisions. Cultivations of crops, locations of Kovils, line rooms and other buildings of UMA. See section 4.7. for a discussion.</td>
</tr>
<tr>
<td>Monthly family health reports</td>
<td>Details of workers and eligible persons for employment in the estate, the estate population and families, and details of housing.</td>
</tr>
<tr>
<td>Minutes of PMT meetings</td>
<td>Details given in section 7.3.5.</td>
</tr>
<tr>
<td>Colour cards and PET</td>
<td>Details given in section 6.3.2.</td>
</tr>
<tr>
<td>Plucking slips, pluckers’ turnover records, salary slips, records of accidents, health and safety records, records of salary payments</td>
<td>Practices that ensure management controls are maintained and monitored. All financial dealings with workers (including payment of salaries) require thumb impressions. Signatures were not accepted — which was not the same for other employee categories of UMA. An example of a plucking slip is given in Figure 6-2.</td>
</tr>
<tr>
<td>Personnel files of retired FOs</td>
<td>Control practices implemented by the estate management because of failed targets.</td>
</tr>
</tbody>
</table>
Fieldwork in UMA concluded at the end of the first week of January 2016. The final weeks of January 2016 were allocated to retrieving important archival records on the plantation’s history and politics from libraries located in Colombo. For this, I selected libraries such as the National Library of Sri Lanka and the libraries in Institutions such as: the University of Colombo; the National Institute of Plantation Management; Institute of Public Policy Sri Lanka; MARGA Institute; Centre for Poverty Analysis; Women’s Education and Research Centre; and Social Scientists Association. The relevant records were documented and some were photocopied to be brought back to Glasgow. In addition, important books on Sri Lanka’s plantations and their history were brought to Glasgow for further reference and analysis (for e.g. Bandarage, 1983; de Silva, 1997; de Silva, 2005; de Silva, 2009; de Silva, 1982; Gunaratne, 2012, 2013; Jayawardena, 1972, 1986; Jayawardena, 2000; Jayawardena and Kurian, 2015; Kanapathipillai, 2011; Kandasamy, 2014; Kurian, 1982, 1998, 2000; Kurian and Jayawardena, 2013; Little, 1999; Manikam, 1995; Moldrich, 1990; Peebles, 2001; Thiruchandran, 2006, 2012a, 2012b; Thondaman, 1987, 1994; Wesumperuma, 1986).

4.6.4. Challenges encountered

Prior to beginning my fieldwork, I experienced slight trepidation, especially when anticipating possible issues in the field. Access was one such issue, as were thoughts about whether my field participants would co-operate with me and answer my questions. Being a Sinhalese female planning to speak with women whose mother tongue is Tamil was another issue. The male-dominated supervision and management in plantations, in which I was to conduct my research going into vast landscapes of tea fields caused concerns about my own safety, especially as I would be spending months in the field. Although my fieldwork progressed successfully, at times I faced certain challenges.

My fieldwork consisted of extensive periods of walking from one field to another, and even from one division to another, in a mountainous terrain to meet and speak with tea plucking women and others. The deteriorated road network made it impossible to reach some of these locations by common methods, leaving a four-wheel drive vehicle, a motorbike or foot as the options. While I used my car
to drive to divisions that had relatively good roads, in other instances walking was the only possible option for me and indeed the welfare staff of UMA. Challenges to reach some divisions of UMA were more than most others. Regarding this, I had noted the following in my ethnographic accounts on one such occasion.

We started walking at about 8.30 in the morning passing the village to the estate land. We passed rubber trees, timber fields grown and the mountainous terrain surrounded by forests. It was a very difficult trek to walk. The roads were uneven as it had rocks in them. It started to rain heavily as we walked, and the roads became muddy. There were traces of tyre tracks on all the roads up the mountain, and the centre of the road was more elevated than its sides having these tyre tracks. The elevated centre had a lush growth of grass. We found it more difficult to walk on the grass mound at the centre, than the muddy two paths on the side because of the leaches. They were abundant on the grass. We carried our umbrellas to protect ourselves from the rain. I even wore a hat. But as we were walking, the leaches started to hang on to our feet and crawl up our legs. It was really difficult to remove them. As I reached for my feet to remove the leaches while holding my umbrella, I couldn’t avoid being drenched in the rain. If the walk was short, this would not have been much of an issue. But we would have walked for about 5 hours until we left this particular division.

Although the walks in the tea fields were challenging, driving to some divisions also brought other challenges. The roads to reach divisions were very narrow and in most occasions two vehicles could not pass, unless one stops to give way. One time I had an incident with a man on a motorbike while I was driving to a division along a narrow concrete road that had many bends. He was driving directly towards me coming down the mountain, while I was driving up and both of us applied brakes to stop us from having a head-on collision. I raised my right hand palm, gesturing an apology, then continued to drive up the mountain towards the division. Minutes later, I noticed the motorbike coming up behind me. Stopping my car and pulling my window down, I met an angry man who mistook my gesture as an insult to mean “get lost!” I reassured him that my gesture meant to say “I’m sorry”. He subsequently went on his way, but it was an unexpected and an uncomfortable incident. I came to understand how aggressive the Sinhalese village residents living adjacent to the estate tend to behave. I was advised to be careful by UMA’s management and staff while driving across particular areas to UMA. I was told that this particular area and its people were particularly notorious for taking the law into their own hands,
either by assaulting offending drivers (even though it is an accident) and/or burning the offending vehicles. One SD advised me that if I happen to knock a person while driving through this area, just leave the car and run! He was very serious about this as well. I was very conscious about this throughout my fieldwork at UMA but fortunately did not experience any further incident.

As with any research, challenges in fieldwork are inevitable, but they must be managed. In my case, being a native of the country meant my understanding of the field, the culture of the residents and the workers, and the spoken language of the field helped me manage these challenges. Also, having relatives in the region and extensive discussions with them regarding the area prior to my arrival helped me anticipate some challenges. Although I spent many hours walking in the field, as highlighted at the outset, I managed my time accordingly as I had already anticipated this at the design stage of the research.

Having discussed details of my field sites and fieldwork, the way in which I accessed my participants, the methods used and some challenges encountered, the next section presents details of my fieldwork site.

4.7. The fieldwork site: The plantation setting, UMA and people

This overview of the fieldwork site explore the estate to which I call as UMA; it particularly provides details of UMA’s hierarchy, work and people.

4.7.1. Location of UMA

My ethnographic context was set in a low-grown tea plantation area in the Rathnapura region of Sri Lanka. Tea growing regions in Sri Lanka are classified according to their altitude and climatic conditions. There are four different types of regions: (1) up-country tea, or high-grown tea, is tea cultivated in elevations higher than 4,000 feet above sea level; (2) mid-country tea, or mid-grown tea, is tea cultivated in elevations between 2,000 to 4,000 feet above sea level; (3) low-country tea, or low-grown tea, is tea cultivated up to 2,000 feet above sea level; and (4) Uva tea is tea cultivated in the Badulla district on the boundary of the dry zone. These regions create differences not only in the
flavour of the tea produced in these plantations but also differences in the style of management and the attitudes and behaviour of workers, especially between up-country and low-country regions. These two locations have certain differences in the style of plantation management, as up-country has been able to continue forms of historical colonial plantation controls while low-country is experiencing significant change. These differences were primarily due to the relative isolation of the Tamil plantation community in the up-country and the higher level of integration between this community with the Sinhalese villages in the low-country as well as the latter’s relative close proximity to urban areas.

A low-country estate (as UMA) is usually different from an up-country estate mainly due to two reasons. First, low-country estates are located in close proximity to urban areas and have Sinhalese villages either surrounding the estate or located within the estate. In up-country regions, Sinhalese villages do not seem to surround the estate and these regions are relatively distant from the urban regions of Sri Lanka. This has insulated these regions from urban developments. With little influence from Sri Lanka’s major cities and with economic opportunities not being as prevalent as they are in the low-country, the up-country Tamil plantation communities are relatively concentrated in the region. With relatively fewer work opportunities in other economic sectors, work at the tea estate for this community is considerable compared with low-country regions. The up-country Tamil community therefore mostly depends on the estate for their livelihood. Up-country tea estates have therefore been able to maintain some degree of historical forms of plantation work practices, control and management compared with low-country regions.

Secondly, the presence of ‘small-scale tea growers’ growing tea in close proximity to low-country estates, supplying their leaf (‘bought leaf’) to factories owned by the plantation companies. Most of these small-scale growers are from Sinhalese villages. The dependence of these ‘bought leaf’ suppliers for the total output of tea is significant in low-country estate factories. For instance, the average percentage of ‘bought leaf’ in low-grown regions of the plantation company is about 66% of the total leaf manufactured, compared with about 15%
in high-grown tea regions. At UMA (being part of the low-grown estate of the company) the number is close to 80%, indicating the abundance of small-scale growers surrounding UMA where their factory manufacturing capacity has been altered to cater to these supplies.

4.7.2. UMA: The tea estate

UMA is owned by a leading Regional Plantation Company (RPC) of the 21 RPCs currently operating in Sri Lanka. Being an estate of an RPC, UMA was also under state management through the Sri Lanka State Plantation Corporation (SLSPC) before 1992. Prior to being taken over by the state during the 1970s, the estate was part of a company registered in 1905 in London, and Finlay Colombo office was appointed as its agent in Ceylon.

Located 100 km from Colombo, UMA consists of about 2,000 acres (around 812 hectares) of land that has cultivated tea (163 ha), rubber (254 ha), cinnamon (46 ha), other crops (14 ha), timber (157 ha) and an area reserved for forests, buildings, roads and gardens. The estate has 6 divisions and 5 of these are dispersed in close proximity within a range of about 1 to 10 km from the estate office. The farthest division is about 30 km from the estate office. Although this division is closer to the main town (Rathnapura), the poor condition of the road network and its distance to the main road made that division isolated. Table 4-6 illustrates the extent of tea cultivation in each of the six divisions. I have labelled these divisions A-F.

Division A had the highest cultivation of tea and the most pluckers. Therefore, my core fieldwork revolved around Division A, although I made observations and conducted conversations and interviews in all six divisions. Division A is also closest to the estate office so I was able to interact very closely with the staff and workers there, especially the tea plucking females.

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16 Records from the company’s 2015 annual budget.
17 An RPC is a private company incorporated as part of the privatisation policy of state-owned Sri Lankan plantations. These plantation lands had been given to these companies by the government on a 53-year lease. Further explanations are in section 5.3.1 regarding ownership of plantations.
18 UMA’s Hectarage Statement 2016
### Table 4-6: Tea cultivation in UMA’s six divisions

<table>
<thead>
<tr>
<th>Division</th>
<th>Hectares of tea cultivation (ha)</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>81.92</td>
<td>50.4</td>
</tr>
<tr>
<td>B</td>
<td>34.86</td>
<td>21.5</td>
</tr>
<tr>
<td>C</td>
<td>07.35</td>
<td>04.5</td>
</tr>
<tr>
<td>D</td>
<td>05.00</td>
<td>03.1</td>
</tr>
<tr>
<td>E</td>
<td>13.88</td>
<td>08.5</td>
</tr>
<tr>
<td>F</td>
<td>19.50</td>
<td>12.00</td>
</tr>
</tbody>
</table>

*Source: UMA’s Hectarage Statement 2016*

The work in the plantation relating to tea primarily revolves around three tasks: (1) growing and maintaining tea fields; (2) harvesting green tea leaves; and (3) manufacturing tea. These tasks have been historically performed in plantations by a residential workforce and staff (discussed further in Chapter 5). Therefore, besides maintaining tea fields, the estate management — with the assistance of PHDT — is involved in maintaining the housing, sanitation and infrastructural needs of the workforce. The core tasks of growing and maintaining, harvesting, and manufacturing is allocated based on gender divisions. The task allocation for growing and maintaining tea bushes, which includes maintaining nurseries for tea plants, preparing soil, planting (replanting or in-filling), applying fertiliser, weeding, pruning and other activities are assigned to men, who come under the category of ‘sundry workers’. Harvesting tea leaves is exclusively allocated to female labour who are known as ‘pluckers’. Manufacturing involves technically skilled, semi-skilled and unskilled labour; most unskilled workers are female while the rest are male. Hence, division of labour in allocating tasks is gendered. The gendered division of work also had specific gendered labour control practices (see section 6.3.3. for a detailed discussion).

#### 4.7.3. UMA’s hierarchy, work and people

The plantation company’s hierarchy builds on top of the estate hierarchy, where each estate manager reports to a regional General Manager (GM) or Deputy GM
(DGM). The plantation company operates in two regions (up-country and low-country), and each of its 17 estates is clustered under these two regions. The regional GM and DGM are part of the corporate management team, with the GM Finance, and GM Quality Assurance and they report to the CEO. The CEO reports to the Chairman, who is a nominal figurehead. The CEO and corporate management team report to the holding company’s Chairman and its Board of Directors. All individuals in the corporate management hierarchy (except the GM Finance) are usually promoted to these positions from the estate management (generally termed as planters).

**Figure 4-1: The management hierarchy of UMA**

The estate hierarchy consists of three groups: management, staff and workers. As mentioned, the social organisation of the UMA is based on these hierarchical categories. Hence, people could not move between these three categories. A
worker being promoted to a staff category was very rare. I only came across one incident where a factory kangani (worker) became UMA’s factory mechanic (staff). This was primarily due to the experience and skill of this particular individual. It was unheard of for a ‘staff’ member to be promoted to ‘management’. People in plantations were recruited for the particular employee category and they almost always remained in that category until retirement. Among these categories, management and staff primarily belonged to the Sinhalese ethnicity while most workers were Estate Tamil. The estate hierarchy is presented in Figure 4-1 shows that UMA’s estate management hierarchy consists of the estate manager at the top with two deputy estate managers and two estate assistant managers. The office is handled by a Chief Clerk (CC) along with his clerical support staff. The welfare division is run primarily by one welfare officer, who had been promoted as the HRO because of her seniority and proficiency in the job.

The responsibility for performance of each of the six divisions of UMA is allocated to either to a deputy manager or an assistant manager (second tier management). In the field, the workers reported to the kangani (labour chief) but when the kangani was absent (or not appointed), they reported to the Field Officer (FO)/Assistant Field Officer (AFO), who in turn reported to second-tier management.

In addition to cultivation, maintenance and harvesting work, UMA has a factory that manufactures tea. This work is overseen by a deputy manager and controlled by the manager. These operations are handled by the factory officer, who has 07 staff officers that work on shifts on different processes of the factory.

**Estate management**

The estate manager had significant power over not only the staff and workers but also second-tier estate management. The latter was assigned divisions of responsibility and was accountable for the performance of each division. All members of the estate management had bungalows and domestic staff (cook, gardener, etc.) as part of their remuneration package. The estate hierarchy was
male dominated where the management, CC, the factory officer and his staff were all men. The only female was the HRO, who was not part of this hierarchy. Nevertheless, because of her three decades of experience in the job and significant influence over the workers, the manager gave her recognition and invited her to participate in most estate management discussions.

**Staff**

There were three categories of staff: field staff, office staff and factory staff. The field staff consisted of FOs and AFOs. These FOs supervised the workers in the field and were allocated to the six divisions. Each FO was responsible for the performance of his division and each division had marked fields — either tea, rubber or cinnamon — and the unit of their performance was the ‘field’. The sum of the fields makes a division and the six divisions make the UMA estate. Although all FOs were male, two AFOs were female — the second being recruited just a month before I completed my fieldwork.

The estate office staff includes the clerical staff and the welfare staff, and both of these staff categories reports to the CC. However, the welfare staff, including the HRO and the Child Development Officers (CDOs), dealt directly with the estate manager in the presence of the CC rather than the CC directly, as per the chain of command. Welfare activities were undertaken by UMA as part of its plantation company policy. There were six Child Development Centres (CDCs) in the six divisions of UMA; in these, young children of the workers (i.e. workers’ children up to five years of age) were looked after while their parents worked. Each centre had a CDO, which the HRO monitored. The estate’s welfare activities operated through this link. The CDOs were not expected merely to function as crèche attendants and conduct divisional level welfare activities, as they were also expected to report to the morning muster and they had responsibilities regarding tea pluckers: check their attendance, motivate them to come to work, solve their problems or forward their problems to the estate welfare office, improve their performance and through that the divisions’ performance, report any of their accidents, etc. At times, they also performed an FO role when necessary.
The factory staff reported to the factory officer (as mentioned previously), whose work was overseen by a deputy manager and reported directly to the estate manager.

The workers

The next level of the hierarchy is the kangani, or the labour chief — a position that historically harboured much power and control (see Chapter 5). However, the company’s current policy is to phase out the kangani position. The kanganies in UMA did not possess the kind of power to control the workforce or influence them as I have read in the historical accounts of plantations. Although this position is currently being phased out, the appointed kanganies remained till retirement. There were others (workers) who functioned in this position in an unofficial capacity. The position of the kangani was historically male, but in UMA two females functioned as official kanganies in one division: one for tea and one for rubber. Two other females did this task unofficially in two separate divisions.

The estate workers were divided based on the divisions they resided and their particular job type. The estate had around 300 workers, categorised as tea pluckers (28%), rubber tappers (28%), sundry workers (26%) and factory workers (18%)19. All tea pluckers were females, all sundry workers were male, and rubber tappers were both male and female, while almost 90% of the factory workers were female. Although the estate hosted a resident population of almost 2500 in 619 houses (double barrack, single barrack, twin cottage and single houses) in its six divisions, only around 270 residents reported to work from this — the other workers (30) were non-resident. The resident population also included the workers' families and non-workers.

The next section elaborates on what I did with the materials collected during my fieldwork after I left Sri Lanka and returned to Glasgow.

19 Extracted from UMA’s Monthly Family Health Report (November 2015)
4.8. Theorising outcomes

“In ethnography the analysis of data is not a distinct stage of the research .... it begins in the pre-fieldwork phase, in the formulation and clarification of research problems, and continues through to the process of writing” (Hammersley and Atkinson, 2007, p.158). Therefore, an initial form of analysis was made prior to completing my ethnographic fieldwork. It was shaped by my early reflections prior to fieldwork (see section 4.2), the abstract theoretical lens of postcolonial feminism that influenced the direction of the research during fieldwork, my daily ethnographic writing, Skype conversations with my three supervisors in Glasgow, and my weekly summary of written reflections and insights.

This initial analysis was categorised into three broad themes: the historical macro story of plantations in Sri Lanka and their controls over women; the micro story of the management controls of women in the field; and the micro story of women’s emancipatory possibilities. These themes were designed in the initial phase of the research. Hence the data collection through observations, interviews and conversations, and documentary analyses focused on these three themes. The ethnographic materials collected comprised of many hours of recorded interviews, over 2000 digital photographs, daily ethnographic field note entries amounting to over 183,000 words on 382 pages, files of photocopied archival records and company/estate documents. The magnitude of data collected therefore needed an efficient strategy for understanding the data; hence, the initiation of the process of analysis.

There is no prescribed “formula or recipe for the analysis of ethnographic data” (Hammersley and Atkinson, 2007, p.158) and theorising “involve[s] an iterative process in which ideas are used to make sense of data, and data are used to change our ideas” (Hammersley and Atkinson, 2007, p.161). Thus, rather than starting by transcribing all recorded interviews, I returned to my theory to rake out theoretical notions and themes that would help me to organise and make sense of my data.
Although I went to the field with a theory in mind, this was an abstract understanding rather than a concrete theoretical framework. Once I returned from the field with an added understanding of the stories and the phenomena observed, I re-read postcolonial theory and postcolonial feminist theory. With this, I started to rewrite my theory chapter.

Having written the theory chapter through to its third draft, drawing on postcolonial feminist theoretical notions, I categorised my data using the three broad themes identified at the outset (macro story of Sri Lankan plantations, micro story of management controls and women’s emancipatory possibilities) as these were in line with the broader postcolonial feminist theoretical positions of macro and micro perspectives and connections as well as on controls and women’s agency (e.g. Jayawardena, 1986; Khan et al., 2007; Lewis and Mills, 2003; Mohanty, 1995; Spivak, 1993; Suleri, 1993). Although I did not have a fine-tuned theoretical framework at this stage, I organised my ethnographic data based on these three themes. The analysis funnelled in from the three themes to sub-themes then to codes (first level and second level codes). Reading over postcolonial feminist theory, I saw ‘double colonisation’ as a theme in my data. In particular, the concept of colonial domination and patriarchal domination of work practices was apparent so these were then considered to be sub-themes of the first theme (double colonisation). As the second theme of management control practices was seen through forms of action control, results controls and cultural controls (Merchant’s Model 1998; also used by Effrin and Hopper, 2007), which seemed to be possible sub-themes to capture the management control story. Having identified these three broad themes and their subsequent sub-themes, I re-read my ethnographic notes. I then identified codes (and the page numbers) in my writing and recorded them in the relevant theme (or sub-theme). For instance, patriarchal domination — a sub-theme of double colonisation — had codes of ‘male violence’, ‘patriarchal culture’, ‘discriminations based on gender’, and ‘others’. For some of these first-level codes, there were second-level codes. For instance, for the first-level code of patriarchal culture, there were second-level codes such as religion, ceremonies and beliefs. Not all first-level codes had second levels. These were emergent
and flexibly used. With this initial identification of themes, sub-themes and coding, I began the writing process.

The three empirical chapters of analysis (chapters 5, 6, and 7) were shaped by the three broad themes identified at the outset. At each stage of writing these three empirical chapters of analysis, I traced the sub-themes and codes already identified in my ethnographic records, and I revisited the recorded interviews, transcriptions and translated transcriptions. The analysis was written where I myself as the researcher was present, as an insider and an outsider (Cunliffe, 2011).

The first draft of each analysis chapter took two months to write. When I completed the first draft of all three, I became aware of the theoretical notions that were appearing from my writings (double colonisation, postcolonial transformations, subalternity, subaltern agency and emancipation). Having realised this, I revisited my theory chapter. I used these theoretical notions to rewrite my theory chapter and develop my theoretical framework. Having developed my theoretical framework, I modified my research questions to reflect these notions. Also, I reorganised and rewrote my three empirical chapters of analysis, organising them by these notions in the theoretical framework. Thus, theorising the outcomes was an iterative process — one with movement between theory and participants’ accounts, with “each informing the other” (Cunliffe, 2011, p.18).

4.9. Summary and conclusions

The aim of this chapter was to present my philosophical position and the choices of methodology and methods made in the research. Further, to elaborate the way in which I conducted my fieldwork to collect data for the study and subsequent stages of theorising.

I began by narrating my prior exposure to studying plantations in Sri Lanka through elite interviews of industry experts. These experiences shaped the research proposal made for my PhD research in Glasgow. Prior to my arrival in Glasgow, I gained some understanding about a tea plantation and its people
through a visit to an up-country tea estate in Sri Lanka. Having such early reflections enabled me to anticipate my field site and design my research with realistic expectations.

My research design, however, was grounded in my philosophical position, where I see reality to be socially constructed and subjectively experienced. This ontological assumption is connected to an interpretive epistemology in shaping my research methodology. I declared my subjectivities and my subjective role in the research process, differentiating myself and my participants from an insider-outsider perspective. Reflexivity was therefore embedded into the research process. Drawing from these philosophical and methodological assumptions, I selected ethnography to be my research design as my intention was to explore how management controls operated and how female workers were controlled in this setting. Thus, a research design such as an ethnographic study was justified as it enabled an immersion into the intricacies of everyday experiences in plantations.

In presenting details on how I conducted my fieldwork, I first discussed how I obtained access to the field, subsequent to the clearance of ethics. Secondly, I addressed my entry into two field sites: the plantation company’s head office in Colombo, and UMA — one of the former’s estates, which is located in the Rathnapura region. My initial setbacks and delays were compensated with extensive access to both these sites. Thirdly, I discussed how I conducted my fieldwork through ethnographic methods: participant observations, interviews and conversations, documentary analyses, and archival record analyses. Fourthly, some challenges encountered during fieldwork were presented.

Furthermore, I elaborated my fieldwork site: the location of UMA and its resultant effects, cultivation of tea, and its hierarchical structure. Finally, the materials collected from fieldwork were subject to analysis through themes identified in postcolonial feminist theory. These were written into three empirical chapters of analysis. The next chapter begins this analysis, to answer the first research question of the study.
CHAPTER 5: THE EMBEDDED CONTEXT OF MANAGEMENT CONTROLS

5.1. Introduction

The previous chapter discussed the methodology and methods of the study. Proceeding from this, I intend to analyse UMA’s management control practices. However, for this, the embedded context of management control practices needs to be considered, since the embedded context of colonial history and the postcolonial present significantly influences how controls operate at UMA. Therefore, the aim of this chapter is to analyse how this happens, through the notions of double colonisation and postcolonial transformations. In particular, how it effects the controller, the controlled and their interrelationship in practicing management controls in UMA. Through this, the first research question of the study —‘How are management control practices located in the embedded context of colonial history and postcolonial present?’ —is addressed.

To achieve this aim, the chapter is organised as follows. Section two discusses the historical context of plantations through the notion of double colonisation. Section three discusses postcolonial transformations in plantations: transformations in ownership, trade union movement and other socio-politico-economic transformations. From the discussions presented in section two and three, section four analyses how the embedded context (double colonisation and postcolonial transformations) influence postcolonial management controls. The final section summarises and concludes the chapter.

5.2. Double colonisation in plantation controls

As discussed in Chapter 3, double colonisation referred to the idea that women in colonial contexts are twice colonised. They were controlled by both colonial and patriarchal forms of controls. In this section, I use the notion of double colonisation to illustrate how the planter (controller) accumulated power to control plantation workers, especially females. This section first presents the historical beginning of plantations in Sri Lanka and the emergence of a new a group of labour to work in these plantations. It then shows how a colonial style of plantation controls operated through paternity, institutionalised power
distance and fear-based coercive controls. It also shows how patriarchy operated in colonial plantations by giving a background on the patriarchal ideology of Hindu cultural beliefs, which control women in this context.

5.2.1. Historical beginnings: Plantations and a new form of labour

Historically, pre-colonial Ceylon and its people had their roots in an agrarian civilisation headed by a monarch. The Island was the object of European colonisation from 1505 until 1948 – first by the Portuguese, then by the Dutch and finally by the British in 1796. One of Ceylon’s biggest transformations during British administration came with the Colebooke-Cameron constitutional reforms of 1833 as a result of continued budgetary deficits and the need to make Ceylon a self-financing and a profitable colony (Bandarage, 1983, p.59). These reforms set the scene for the introduction of plantations and the bringing in of an immigrant labour force from South India.

The planters saw that the South Indian worker once arrived in Ceylon, being in near destitution in a land far away from home and already in debt even before reaching the plantation meant these workers were easy to control (de Silva, 1982; Hollup, 1994; Moldrich, 1990). Most of them came from the “driest and most barren parts of the districts of Trichinopoly, Salem, Pudukottai, Ramnad, Madurai, and Tanjore” of South India and were “landless agricultural field labourers occupying the lowest ranks in the existing caste hierarchy” (Hollup, 1994, pp.25-26). For them, there was no social stigma involved in working as manual labourers because it did not “entail a sacrifice of social status or breach of customary social values and institutions” (Wesumperuma, 1986, p.19) as it did for the local Sinhalese.

The ethnicity of the South Indian workers who migrated to Ceylon was labelled differently from those who migrated to Malaysia, Mauritius and Fiji to work in colonial plantations. The latter were identified simply as ‘Tamil’ as no other similar community already resided in those countries, unlike in Ceylon (Bass, 2013, p.58). Ceylon by this time already had a significant Tamil community

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20 The initial success of coffee plantations led to experimentations with other plantation crops. With the demise of coffee because of a leaf fungus, tea became the ultimate replacement.
residing in the north (Jaffna Tamils) and in the east (Eastern Tamils). Therefore, differentiating the group of Tamils who migrated to work in the plantations from those already in the country was deemed necessary by the colonial government.

Arguably, the ethnic differentiation of Estate/Plantation Tamils as ‘Indian Tamils’ was constructed by the colonial government. This new ethnicity came into existence in official colonial records as ‘Indian Tamils’ through the census. In the 1881 census ‘Indian Tamil’ was called a ‘nationality’; the censuses of 1891 and 1901 considered all Tamils as a single ‘nationality’; the 1911 census identified them separately as ‘Indian Tamils’; and by the 1921 census they became a ‘race’ (Peebles, 2001, p.10). The 1921 census report identifies an ‘Indian Tamil’ as “an Indian cooly born in Ceylon, whose parents had been domiciled there for, say, 60 years’ would still be an Indian Tamil, because ‘stock, and not birthplace, determines race’” (Peebles, 2001, p.11). These terms such as nationality and race were predominantly used in the nineteenth and twentieth centuries to mean ethnicity (Rogers, 1994). This emphasis on their original migratory status and their separation as ‘Indian Tamil’ is quite interesting considering how other South Indian migrants were deemed Sinhalese in pre-colonial Sri Lanka.

Labour control in colonial plantations was pre-capitalistic because of the constraints imposed on the free movement of its labour, the paternalistic and coercive ways of controlling them, and the form of paying wages (de Silva, 1982). Moreover, the system of hierarchy and control in these plantations paralleled South Indian villages’ caste structure. These hierarchies determined: whether one was a kangani (labour chief/overseer), sub-kangani or a labourer; the position of one’s residence in the plantation (the line room); and one’s position in the Tamil society in the plantation estate (Kurian, 1982).

21 South Indian migrations were not uncommon in pre-colonial Sri Lanka because of the geographic, political and religious connections between the two countries. However, they were incorporated into the Sinhalese social fabric and its caste system. For instance, the communities that belong to the Sinhalese castes of Karavas (fishermen), Duravas (toddy-tappers) and Salagamas (cinnamon peelers) had migrated from South India during the thirteenth century (Peebles, 2001, p.6; Bass, 2013, p.45). Today these communities speak the Sinhalese language and identify themselves as part of the Sinhalese ethnicity. Their South Indian origin is hardly ever acknowledged. However, the story of South Indian migrants working in plantations in Sri Lanka is quite different.

22 de Silva (1982) shows how a part of their wages included certain amounts of rice.
relationship between the worker and the planter was more like ‘master-servant’ (Moldrich, 1990, p.61). The workers referred to the white planter as the ‘dorai’, meaning ‘lord’. He was paid homage to by the workers in temple festivals and social functions (de Silva, 1982, p.345). When workers came face to face with an estate manager, they “remove the shawl from their neck and tuck it under their arm” (de Silva, 1982, p.345) as a mark of respect.

Between the master and servant “stood the ubiquitous kangani” (Moldrich, 1990, p.61). He worked for the planter and got incentives to ensure each worker turned up for work every day beyond the advances he received for getting them there in the first place (Peebles, 2001, p. 38). The kangani had caste and kinship ties with the labour he recruited, which gave him a moral authority over them. For instance:

He mediated in their family affairs and was their representative and spokesman in labour disputes. Combined with patron-client relationship between the kangani and his labour gang was a creditor-debtor relationship, which placed the labourers in financial bondage to him, and consolidated his leadership ... in the eyes of the labourers he was effectively their employer (de Silva, 1982, p.329).

The kangani, if required, directly applied coercive force on the workers, and at times he referred matters to the dorai who then enforced punitive measures such as flogging (Duncan, 2002). This system of “duress and social mechanisms” (de Silva, 1982, p.289) of control was predominant in controlling labour in colonial plantations.

5.2.2. Colonial style of plantation controls

Plantation control structures were widely accepted to be ‘total institutions’ (Alawattage and Wickramasinghe, 2008, 2009a; Best, 1968; Jayawardena and Kurian, 2015; Kurian, 1998; Reddock and Jain, 1998) or institutions with similar restrictions on labour mobility (de Silva, 1982). Goffman (1961) called total institutions places of “residence and work where a large number of like-situated individuals, cut off from the wider society for an appreciable period of time, together lead an enclosed, formally administered round of life” (p.xiii). In the case of plantations in Sri Lanka, workers were cut off from wider society
while living and working in the plantations for generations. Jayawardena and Kurian (2015) argue that workers’ mobility from these plantations was restricted by the planters with government support via economic and extra-economic forms of coercion. These restrictions were in the form of “ties of indebtedness, the enactment of oppressive laws, and the organization of watchers and guards to prevent workers from leaving their employment” (p.43). Hence, plantations in Sri Lanka in many ways resembled an enclave and their “total institutionalisation effectively blocked opportunities for immigrant labour to escape from plantations, thus supplementing the institutional capacity of planters and their political state to sustain a bonded labour relation within the plantations” (Alawattage and Wickramasinghe, 2009a, p.710).

These institutional structures of control shared similarities with Goffman (1961)'s concept of ‘total intuition’ (Alawattage and Wickramasinghe, 2008; Jayawardena and Kurian, 2015). Similar observations of plantations were shared by the CC\(^{23}\) (estate staff) of UMA in his interview:

*Inside the estate there were saloons. People did not need to go outside. People used to get their hair trimmed here. There was a tavern (Ra kade) in every estate .... Estate workers used to go to these taverns those days to consume alcohol. There was a bakery in the estate. People bought their bread from them. There was a man to wash the clothes of the workers. The estate workers did not have any relationship with the outside villagers. It was not encouraged. There was a school in the estate. The children of the workers were sent there. There were 6 kanganies appointed in the 6 divisions of the estate responsible for bringing children to and from these schools. The village was not connected to the estate in any way .... people depended on the white planter for their every need.*

Having these structures of control restricted the mobility of the migrant workforce, while the plantations’ enclave nature in this set up materialised a system of labour control that functioned through paternity, an institutionalised power distance and fear-based coercive controls. These are elaborated next.

*Paternity*

This micro society in which workers lived in plantations in Ceylon resembled a similar caste-based society in South India. This was facilitated by migration

\(^{23}\) The CC had started his career in the late 1960s
patterns from South India along caste categories which shaped the structure of the micro society in these plantations (de Silva, 1982, p.342).

With these traditional systems in place, the plantation management exercised paternal forms of control over the labour to which they were familiar and hence responded positively (Hollup, 1994). This perhaps obscures the forms of exploitation felt by them (de Silva, 1982). Paternity was exercised in two forms: by providing rudimentary social benefits (free medical attention, maternity benefits, educational opportunities through establishing schools, donations for personal and social events), and by playing the role of a “benevolent father figure” (de Silva, 1982, p.342). The colonial perspective of the workers being ‘childlike’ is even justified by Governor Sir Hercules Robinson (1865 to 1872), who wrote: “The Tamil coolie is perhaps the simplest, as he is certainly the most capricious, of all Orientals with whom we have to deal in Ceylon. He is like a child requiring the sense of the strong arm of power” (Moldrich, 1990, p.VI).

The planter thus created and maintained a relationship of father and child in his estate. Paternity was celebrated among the workers. The planters then picked up on these psychological needs of the workers to control them. These forms of paternity have created psychological dependence among the workers. In one of my interviews, an NGO founder member whose organisation works for the estate community talked about this. He (categorised under ‘other social actors’ in Table 4-4) said much about the activities of his NGO (PREDO24) and the extent it has empowered people in Bogawanthalawa to escape the dependent psychological state the initial planters created and others subsequently continued. He told me in his interview:

The dependent mentality is there no? For the last 200 years. This we have to remove .... Most people are not as dependent as they used to be .... [But] the management and the trust [PHDT] they are pressing, saying ‘we are the king of your life!’ But they don't understand that life is separate [for the estate workers]. They are only going to work there, for which they get the salary. It is only a relationship. But they are thinking ‘no! the entire life we are responsible’ [for the workforce] for children’s education, children’s development, community development, everything they are responsible.

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24 Plantation Rural Education and Development Organization
These instances illustrate how paternity was part of the colonial style of plantation control. They also convey the ways paternity shaped how planters interacted with the workers and reproduced dependence, though it still exists even today.

**Institutionalised power distance and fear-based controls**

Colonial plantation controls were designed to institutionalise a difference and a power distance between the controller and the controlled, through race, caste and gender. An example is the planter assuming himself to be from a superior race and thus exercising control over a supposedly inferior race.

This way of thinking — initiated during colonial British control, when the colonial white race was considered superior to the colonised natives — continued to influence native planters in the postcolonial era. Here, the Sinhalese elite and even the Sri Lankan Tamil elite planter started controlling the perceived inferior South Indian worker. The continued references to the planter as ‘Peria Dorai’ (PD: big lord), ‘Sinna Dorai’ (SD: small lord) or ‘Dorai’ (lord) are examples of such superiority. Even today the manager is referred to as PD while the assistant manager is called SD.

Kemp (1985) states that it was the ‘planting ideology’ developed during the British ownership of plantations through Agency Houses that ensured this style of control. He argues that this ideology played an integral part in designing the plantation hierarchy such as the planter, staff, kangani and workers accepting the institutionalisation of this hierarchy, and it made them adapt to the circumstances and conditions of estate life. These in turn shaped differences not only in the status of work in the plantation but also in the living and social arrangements (Jayawardena and Kurian, 2015, p.36).

The local planter’s ability to mimic the colonial planter and maintain superiority required a careful recruitment strategy. The selection of new recruits for the position of planter was “done almost entirely on the basis of the personal recommendation of well-respected and estimable persons of high standing” and involved “elitist bias” (Ilangakoon, 2003, p. 43). The English-speaking native
elite class of young men who studied in certain elite schools and who engaged in sports were recruited, though academic credentials were not considered necessary. They perpetuated the British/colonial style of life, way of working and way to get work done by the workers. Thus, the planters, with their supposedly superior identity, created a significant distance of power. They only directly dealt with the labour chiefs and it was these chiefs who managed their labour gangs. This ensured a significant distance between them and the workers, and a kind of a fear-based reverence of power emerged that allowed them to control the work and life of the plantation workers.

The planters held the ultimate power to reward, punish and control workers within their job and even in their lives. The workers were contained within the estate’s borders from their arrival in Ceylon, and they became dependent on the planter for their survival. Also, the Sinhalese villagers bordering the estates were hostile against these Tamil workers as they saw them as inferior and as benefiting from the plantations while the villagers were destitute. Hence, fear of the unknown beyond the estate’s borders also made the workers fully submit to the planter’s power. Moreover, the workers deemed the planter’s power to derive from the latter’s affiliations with the government and their connections with law enforcement officials, from the law of the land, and through networks comprising of other planters and power groups.

The planter, being an image of superiority and power, aroused reverence and fear — similar to someone fearing god. The workers were therefore controlled by this psychology of fear. An extreme example of this comes from the memoirs of Ilangakoon, where he talks about a past Superintendent of Hapugaskanda Plantation (HGT) named ‘Surian Dorai’ who invoked fear in the workers.

Surian means Sun. Even when I was in HGT, the old kelavens, elders, related stories which their parents had related of this demoniacal Surian Dorai. Even now they shiver at the very mention of the name, as he often rode into the work field and horse whipped those workers whose output was low. I recall dismantling an old manure shed which originally was a stable. In one small adjacent room with no ventilation or light, there were three iron rings embedded in the wall. Offending workers were chained naked and spread-eagled, by wrists up top and ankles below, facing the

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25 Sepala Ilangakoon started his planting career in 1948 and was one of the early Ceylonese planters in the industry.
wall, ready for horse whipping by Surian Dorai. They excreted through the pain and stood in their excreta until they were released days later (Ilangakoon, 2003, 22-24).

While this is perhaps too extreme an example of the kind of fear inflicted on the plantation workers, an atmosphere of fear still hovered around the workers. The CC of UMA talked about how even as a staff member he feared yet respected the then managers, for him, fear is correlated with reverence and respect. In his interview he states:

During those days there was someone called the head kangani .... The head kangani does not work. He goes around the fields once in a while and this is enough to scare people. It was he who solved the problems of his people. People feared him and he was respected. It was this head kangani who would meet the white planter/manager. The head kangani feared the white planter. The white planter would give instructions and messages to this head kangani, who would then take it to his people.

A syndrome of ‘fear’ seems to have been passed down from the hierarchy and was used to control the workers. A retired planter in his interview shared an interesting story of the kind of discipline he expected even from his bungalow workers and how he used his power to discipline them:

One day I came drunk after a club night. The watcher was sleeping. I rode up to him near the veranda and he was fast asleep. I got off the bike, went into the house, opened the fridge, brought a bottle of ice water and poured it in his ear. As he got up, I laced his face with one slap across his ear, and my ring went flying into the lawn. The next day, he found my ring and came and gave it to me.

Despite my being quite shocked about the story, even though it was related to me in humour, I understood that my respondent attempted to communicate the underlying expectations of discipline from and the perceived superiority of the planter, who could decide the necessary punishment. According the Head of region (Regional management):

People look up to their boss. They want to see a man of a certain quality. Because whatever said and done, whether it is wrong or right, people work in kind of certain psycho. That psycho, I wouldn’t call it a fear psycho or anything, but that is how the plantations worked.

This interview quote reiterates the difference that existed between workers and planters but also the superiority of the latter. Although he was not comfortable with the term ‘fear psycho’, he acknowledged that such control was practised in
plantations. Hence, planters found fear-based controls to work in the plantations.

5.2.3. Patriarchal culture and its control over Estate Tamil women

The terms paternity and patriarchy are generally interchangeably used in writings related to plantations, especially concerning the relationship between the planter/ kangani and the workers. However, these are two separate concepts. Patriarchy in plantations in Sri Lanka has been widely discussed by certain feminist writers (Jayawardena and Kurian, 2015; Kurian, 1982, 1998, 2000; Kurian and Jayawardena, 2013). The kind of patriarchy that exists in plantations is referred as ‘plantation patriarchy’ (Jayawardena and Kurian, 2015, p.12). Jayawardena and Kurian (2015) argue that women in plantations are exposed to “multiple and overlapping patriarchies” because patriarchy is embedded in the way labour regimes are structured and in how plantations are socially organised (p.13). According to the authors, plantation patriarchy encompasses social hierarchies and gender biases that stem from “colonialism, race, caste, ethnicity, religion and cultural practices” (p.12). These patriarchal structures are hegemonic as they are sustained though “cultural consent and acceptance of male authority” (Jayawardena and Kurian, 2015, p.298).

Since patriarchy is structured by the “inter-dynamics of ethnic, class, religious, political, historical and social factors” (Ruwanpura, 2006, p.206), as also argued by Jayawardena and Kurian (2015), the kind of patriarchy Estate Tamil women experience in plantations can be understood only by understanding their ethnicity, culture and religion. As mentioned in section 4.7.3., the female workers in UMA are mostly Estate Tamil Hindus. These women were observed to have a strong sense of religiosity and spirituality, supported by many Hindu Kovils in close proximity. Although there were only 6 divisions in UMA, it had 13 Hindu Kovils. Considering the influence of religion in these women’s lives, the effect of patriarchy from these cultural and religious sources deemed significant.

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26 Patriarchy is “a system of social structures, and practices in which men dominate, oppress and exploit women” (Walby, 1989, p.214); paternity is when the workers are deemed dependent children in need of a ‘father figure’.
The interviews with the women workers, especially pluckers, reveal that they pray to god when they have problems and that they believe their prayers are being answered. They explicitly state that god is there to listen to their problems, and that it is god who helps them. I did not meet any female worker who had a crisis of faith. Their beliefs were strong, so much so that they determined how they conducted themselves and even the way they performed their work. For instance, one day while I was walking in the tea fields with Kamalini (an unofficial kangani to a plucking gang) to reach a particular tea field to meet other pluckers, we passed a statue of a Hindu god who had a snake head behind his head (see Figure 5-1 below). A casual inquiry into the significance of the god revealed that pluckers pray to this god at the beginning of every month for protection from snake bites. My inquiry as to whether it actually stopped snakes from biting pluckers came with an affirmative. Kamalini told me that since they had started worshiping this god, there were no snake bites. She told me that this is purely because of the blessings.

**Figure 5-1: The statue of the Hindu god**

Snakes are relatively common hazards the pluckers experience when they pluck. Every time I climbed into the tea fields to interview a plucker, my awareness of snakes became heightened and the potential for these creatures to crawl under the tea bush was a real possibility. As the threat of snakes is very real, the women’s belief in a god that protects them while they are working seems quite appealing and psychologically satisfying for them. In this instance, an issue of
safety at work seemed to have been addressed through belief in divine protection, at least for the plucking women.

These women’s strong beliefs in their Hindu gods and their strong sense of spirituality and dependence on religion has side effects as their patriarchal elements affect these Estate Tamil women. Regarding the dynamics of ideology, caste, class and gender among the Tamil community, Thiruchandran (2006) argues in her book:

[W]omen, despite caste and class differences that exist among them at individual levels, can be identified as also subjected to subordination by common culturally defined and culturally enforced patterns of restriction. These restrictions are reinforced and transmitted by a common ideology .... The answer as to why this subordination exists relates to the fact that the Tamil social formation acts as a power network which has its own gender regime. Ideology sustains this regime, re-enforcing the subordination of women (p.xi).

Thiruchandran (2006), through her research on women of Tamil ethnicity, shows how patriarchy became hegemonic through historical constructions of caste, the permissive or restrictive nature of caste hierarchies, and the discourses in historical Hindu texts and various socio-religious institutions and concepts (p.224). She shows how patriarchal ideology once upheld by religious texts gained hegemonic status through the pedagogic process. Similar to Jayawardena and Kurian (2015), Thiruchandran also argues that this ideology is reinforced by consent where she identified that her participants “upheld oppressive strictures as ‘our culture, as our caste dharma or Tamil women’s decorum/wifely duty’” (Thiruchandran, 2006, p.227).

During one of my conversations with Rani (a CDO at UMA), we discussed the religious rituals, festivals and practices of the Estate Tamil households in UMA. She talked about the special events they celebrate during the year:

- **Thaipongal**\(^\text{27}\) in January; **Sivarathri Puja**\(^\text{28}\) in February; **Sinhalese and Tamil New Year**\(^\text{29}\) in April; **Nawarathri Puja**\(^\text{30}\) in October; **Deepawali**\(^\text{31}\) in

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\(^{27}\) This is primarily a celebration of the sun, referred to as Soorya Puja; it usually falls on 15 January.

\(^{28}\) This is a Kovil-based celebration.

\(^{29}\) This is the astrologically determined New Year day celebrated by both the Sinhalese and Tamil ethnic groups. It usually falls on 13-14 of April, and it is the longest holiday in the country.
November; and Kovil and Veil Ceremony in any month as decided by the Kovil.

Rani also informed me that in August all married women celebrate an event where they change their ‘Tāli’\textsuperscript{32} for the year to bless their husband for his long life and success. According to this community’s cultural practices, women may be considered auspicious only through their marriage, so it depends on their husbands. A woman is permitted to wear symbols of this auspicious state such as “Tāli, flowers, gold and the mark on her forehead called pottu” only when it is conferred by her husband (Thiruchandran, 2006, p.55). This is another example where men dominate their women within the confines of the household as wives depend on their husbands to be socially ‘auspicious’.

Rani also talked about ‘Thiravilaku puja’, which is another ritual celebrated by women every month on the day of the full moon. Here, married women pray for the betterment of their husband, and young girls hope for a good husband and a good future life. There were no similar prayers whereby husbands pray for the betterment and long life of their wives. Perhaps this is because the husband is culturally more important to the wife than she is to him. This is clearly evidenced with her becoming “socially auspicious” (Thiruchandran, 2006, p.55) only because of him and his death making her more or less “socially dead” (Hollup, 1994, p.301). These practices were deeply rooted in Hindu patriarchal ideology. Kurian (1998, p.79), for instance, explains how religious ideologies of Hinduism reproduce this subordination in the Tamil society in which these women live:

Women could not set foot inside the temple’s sacred area ‘lest their action pollute the gods’. The important ceremonies following births were much more elaborate in the case of male than female children .... When

\textsuperscript{30} This is a celebration of three gods (Sarasawathi - goddess of education; Luxmi - goddess of success and money; and Durga - goddess of courage) and lasts for three days for each god, so for nine days overall. The tenth day is called the Vijayadasami. If a family has children who are three years old, this is this day that they start teaching them to write for the first time. Others take measures to bless the equipment used in their job, and students bless their books. For this event the people practice a vegetarian diet for the entire period and they attend the Kovil daily.

\textsuperscript{31} This is the biggest celebration of the Tamil community of the entire year. It is considered to be their New Year. The workers get a festival advance for this and take about 3 or 4 days leave to celebrate this day.

\textsuperscript{32} This is a gold pendent; it is similar to a wedding ring (symbolising that the wearer is a married woman).
girls reached puberty this too was the subject of ceremony, but in the course of their menstruation they were confined to a separate section of the house, as they could ‘pollute’ other family members.

These cultural rituals reconstruct an inferior ideology of women in the Estate Tamil society. Women themselves internalised this ideology as a part of their karma and fate (Kurian and Jayawardena, 2013, p.15).

Patriarchal ideology is also apparent in the appointment of trade union representatives, even in postcolonial plantations. Most workers in UMA were members of two national trade unions: Ceylon Workers Congress (CWC) and Lanka Jathika Estate Workers Union (LJEWU). Each of these unions appointed a male (thalaivar) and a female (thalaivee) representative for each division. Although I had many conversations with trade union representatives at UMA, one particular interview with a thalaivar was noteworthy because he talked about the role of the thalaivee. According to him, the thalaivar is superior to the thalaivee, and the latter is appointed because women are more comfortable expressing their issues to another woman than a man. The appointment of a thalaivee is deemed necessary because the vast numbers of workers in plantations are female. However, this particular thalaivar talked about the practical reasons why most thalaivees do not attend trade union meetings, even when they are invited to them. As the appointed officials, the thalaivar and thalaivee have to travel together to these meetings. This close association between the two officials has apparently always been misinterpreted. He told me that there have been many instances where people started rumours that these two were having an affair. In addition, Malani, who was a thalaivee of one division in UMA stated that she feels uncomfortable attending these meetings were majority of participants are men as only few women participate. For these social reasons, the thalaivee prefers to send another man to the meetings as her representative, which has unfortunately sidelined women’s voices and their issues. These rumours are instigated by what is culturally acceptable conduct by women, which of course is rooted in patriarchal ideology. Thiruchandran (2012a) shows how ideology is transmitted from text to practices by quoting Manudharma Shastra – a legal text of Hinduism that dictates the accepted behaviour of women:
Women should be provided for by fathers when young, by the husbands when married and by the sons in old age. They should never be allowed to act and behave independently. Infidelity, unstable mind, excessive desire for the comfort of bed, jealousy, treachery, lust and anger are inborn qualities of women. Hence, she has to be guarded always (Thiruchandran, 2012a, p.10).

These religious texts are reproduced in literature and transmitted through culture, shape how individuals in the Tamil community often perceive their world. While education and social exposure has eroded some of these, its remnants still influence the Tamil community.

Patriarchy in Estate Tamil culture having roots in an inferior ideology of women, affect women’s private lives, work roles and their position in the hierarchy of plantation work. Kurian (1998) argues that patriarchal ideology made it relatively easy for plantation management to continue their traditional forms of labour control. For instance, it justified the payment of lower wages for women working in the same worker category as men; also, when the overall wages were equalised for genders in 1984, it justified paying similar wages for all even though women worked longer hours than men (Kurian, 1998). Women’s work in the plantation was “monotonous, time consuming and labour intensive”, but this was justified because “women were more ‘patient’” (Kurian, 1998, p.80). It also justified why women must tolerate male violence — both from their own spouse and from those who control their labour. Further, patriarchy in plantations continued to place socially designed restrictions on women in being able to represent themselves. Thus, a female worker was deemed more economical, docile and easier to control, and as one who takes care of re-productive roles for the benefit of the plantations. Plantations made use of the patriarchal systems in place in Tamil society to control their workers, especially the females, who constituted the bulk of plantation work.

Talking to women in UMA, pluckers as well as others revealed their belief that the conditions for women in their community are changing for the better in the postcolonial present. While celebrations for the birth of a baby boy are still more intense than those for a baby girl, these women are of the view that the estate community is interested in educating all their children now regardless of their gender. At UMA I was informed that there are more girls in school than
there are boys, where the rate of the latter dropping out of school is higher. Although changes are taking place, especially regarding the education of girls, these are not quite transformations. Hence, the underlying patriarchal ideology reproduced through culture and religion still continues to control them.

Therefore, women in plantations were controlled by both colonial and patriarchal controls, which is double colonisation. The planter (the controller), the worker (controlled) and their interrelationship were influenced by double colonisation. Double colonisation enabled the planter (controller) to accumulate power and consequently control plantation workers, especially the female workers. The next section presents the postcolonial transformations that took place in plantations, showing how these affected the power of both the planter and of the worker, and thereby their interrelationship.

5.3. Postcolonial transformations

Chapter 3 presented the notion of postcolonial transformations. These were identified as transformations that took place and are taking place in the context of double colonisation. Although colonial powers of control permeated to the postcolonial era, postcolonial transformations were the counter forces that diluted them. These transformations enabled a relative displacement of historical power from the powerful to the powerless, thereby affecting the power of the planter, the worker and their interrelationship. This section analyses these counter forces.

This section presents four significant transformations that affected plantations and their people. First are the institutional transformations of changes in plantation ownerships. Secondly are the political transformations that affected the Plantation Tamil community. With this, the historical forces unleashed on the Plantation Tamil community with independence of Sri Lanka are briefly discussed; this illustrates the status of the Plantation Tamil community and their predicament amid the wider political and social spheres of postcolonial Sri Lanka. Thirdly are the counter movements of trade unions and worker struggles that gradually took place despite these political and social discriminations, particularly the changes these movements made in the plantations’ control
systems. The final part presents the overall social, political and economic transformations that affected plantations.

5.3.1. Transformations in ownership

The private ownership of British companies continued even after independence in 1948. However, with anti-colonial discourses dominating the country since independence and a new leftist government coming to power with the promise of nationalisation of plantations, the 1970s saw British ownership of plantations transfer to the state. The Sri Lankan government later started privatising plantations during the 1990s, and it did so for two main reasons: first, to adhere to the World Bank’s structural adjustment programme, assuming that private management expertise would revitalise the industry; secondly, to reduce the burden on the exchequer by avoiding its bailing out of the two state plantation corporations whose annual losses had reached over a billion rupees by the late 1980s (Manikam, 1995, p.16). The two eras of nationalisation and privatisation that subsequently ensued are addressed next.

Nationalisation — 1970s

The debate about nationalising plantations dominated the country’s political discourse from the late 1950s. Private owners’ anticipation of this event thus made them cut down on investments in replanting, factory modernisation and general maintenance of the plantations (Manikam, 1995, p.8). The plantations had therefore been largely neglected for nearly two decades by the time they were nationalised. The reasons for nationalisation remain controversial, as the Sri Lankan economy was heavily dependent on the export income generated exclusively from them, but several remain prominent: the growing issues of unemployment at the time, the restrictions of land for village expansions and anti-colonial discourse are all said to have driven the then leftist government into nationalisation (see for example Hollup, 1994; Manikam, 1995). The controversial move was argued by some to be one devoid of rational economic reasons and as a counter measure to the perceived injustice perpetrated on the

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33 The 1971 youth insurrection was primarily caused by youth unemployment.
Kandyan peasant\(^{34}\) (Guneratne, 2012, p. 55; Manikam, 1995, p. 9). The plantations were nevertheless nationalised, but the governance system in plantations continued in the colonial tradition in which it was established.

Nationalisation brought structural changes to the plantation industry and the way its estates were run. The lands acquired were placed under the control of two government corporations — JEDB (Janatha Estate Development Board) and SLSPC (Sri Lanka State Plantation Corporation). They were managed by two ministries but reported directly to the president of the country. In his autobiographic book *Plantation Raj*, Guneratne talks about the politicisation of these two state-owned organisations:

> The two plantation management organisations that came into being were highly politicised. All appointments were based on political or family loyalties to the Bandaranaike family and the Sri Lanka Freedom party .... It was absolutely clear that the days of meritocracy were over (Guneratne, 2012, p.214).

Besides the political appointments, at the estate level local politicians interfered with estate management (see section 5.3.4). Due to these politicisation forces, nationalisation allowed Sinhalese villagers to occupy supervisory jobs (e.g. staff positions) previously held by Tamil FOs. Further, they enabled trade unions’ political power which allowed for improved worker rights and living conditions. A manager in the Administrative Department of the head office mentioned the following regarding trade unions in her interview:

> It was after nationalisation that the trade unions in estates became very powerful. Before this there were unions, but they were afraid of the white superintendent [manager]. The trade unions became part of the government after nationalisation, and everything became politics after that.

(The influence of trade unions in the controls of the estate is explored further in section 5.3.3.)

Nationalisation thus allowed for mismanagement and corruption as “large numbers of unqualified and inexperienced personnel, close to the politicians in

\(^{34}\) The native people of the Up-country (Kandy) in Sri Lanka were of the view that planters with the support of the colonial government stole their lands from them to develop colonial plantations. This affected their traditional forms of slash and burn cultivations and thus their livelihood.
power, were recruited” (Manikam, 1995, p.10). Also, the fact that plantations did not operate as a business model and aspects of accountability were not enmeshed into the system of governance was seen to be problematic. Although nationalisation was considered to have brought many an evil to the plantations, retired planters said it was still better than what subsequently occurred with privatisation. These sentiments were shared by Gunaratne (2013) – a former planter and a current owner of a tea estate:

We ran the plantations to the best of our ability. In hindsight, I must say that the plantations were far better run in that era by the state, than today after privatisation (p.248).

This brings us to the next transformation in ownership in the plantation industry: privatisation.

**Privatisation – 1990s**

Although moves towards privatising plantations through the World Bank dominated directions were seen as a neo-colonial measure and resisted by major leftist political parties, the government proceeded with this policy. However, it had to be flexible to counter these opposing forces. For instance, the original plan had been to privatise both the plantation land and its management. But the idea of selling state land to local or foreign private parties brought severe criticism and was “interpreted as [a] retrogressive policy, as a neo-colonial measure” (Manikam, 1995, p.14). The government consequently retracted its original plan and proceeded by privatising only the management of plantations (Manikam, 1995). With this, the individual estates of JEDB and SLSPC were grouped based on their potential for profit, creating 22 RPCs. Those estates deemed not viable remained with the state.

Privatisation replaced one structure of management with another, primarily shifting the focus to profitability and making estates and their management accountable for each cent they spent and the revenue they generated. According to the interview of the manager at UMA’s head office (Administrative Department):

There were issues of honesty and integrity those days [nationalisation period]. Lack of direct supervision and internal controls. Audits were not...
carried out properly and frequently. The estate manager was given authority to manage his estate properties. There were good managers and there were bad managers. The good managers did a good job. The bad managers, they didn’t care about the estate but simply cared about themselves. They were also not monitored much .... Those day’s financial problems were consistently there. So for replanting and things they [plantations] depended on the government subsidies, which they did not get. So replanting and capital work were very less those days compared to what we are doing now. After the regional plantations took over, capital investments have been done.

There were about 12 Boards during JEDB and SLSPC time to manage over 400 estates. Now with the change [privatisation] there were 22 regional companies, so the companies got a limited number of estates to manage than before. The management was therefore able to closely monitor the performance of the estates and the management was much better than it used to be.

Thus, management could subsequently closely monitor each estate’s performance and it became much more profit centred than before. With technological changes, the controls enforced and monitoring became systematic (further discussed in section 6.2).

Privatisation reduced the number of political appointments and indeed political interference with estate management; however, locally the politicians still played a role in supporting the villagers (their voter base) against the estate’ management. Although the structure of plantation management changed and it adopted a new focus on accountability and performance (i.e. profit), there was no overhaul in management style. It is perhaps because the continuation of training on ways of planting embedded in the system of plantation management. Plantation management continued to be a male-only job and its system of training continued the colonial style of plantation controls. However, the standards of recruitment and the social prestige of the planter were declining (see section 5.4.2.).

In summary, transformations of ownership from colonial to nationalisation and then to privatisation took place in the plantation industry, driven by nationalistic and global discourses. These ownership changes weakened the power of the planter through political interferences and various trade union movements which had links with national politics. However, even with these transformations the
planters sought to continue the colonial style of plantation management. They did this through their recruitment and training strategies, which will be further discussed in section 5.4.

5.3.2. Ethnic discrimination of the Estate Tamil people

The ethnic identity of Estate Tamils became the target of selective discrimination in post-independent Sri Lanka. The significant number of seats their political representatives acquired in the 1946 Parliamentary elections threatened Sinhalese and Sri Lankan Tamil political groups. The new government took necessary steps to curtail Estate Tamil representations in subsequent elections. Merely six months after Independence in 1948, the parliament passed three Acts to restrict the rights of Estate Tamils: ‘The Ceylon Citizenship Act of 1948’; ‘The Indian and Pakistani Residents (Citizenship) Act of 1949’; and the ‘Parliamentary Elections Amendment Act of 1949’ (Bass, 2013, p.78; de Silva, 2005, p.605; Jayawardena and Kurian, 2015, p.200). With the passing of these Acts, the Estate Tamil population became disenfranchised and made stateless overnight. In 1956 this Sinhalese nationalist agenda of the then new government made Sinhalese the only official language by passing ‘The Official Language Act’ No.33 of 1956 (de Silva, 2005, p.605). The Sinhalese language subsequently became the only language of the government administration; this marginalised the Tamil language even in Tamil areas, where decisions in courts were given in Sinhalese and the lettering on busses and even signs in post offices were in Sinhalese (Jayawardena and Kurian, 2015, p.213).

To resolve the disenfranchisement and the citizenship issue of the plantation Tamil community, both Prime Ministers of India and Sri Lanka signed the Indo-Ceylon Agreement in 1964. Through this, both countries accepted a certain numerical number of people to be repatriated to India as Indian citizens and agreed on the rest to be given Sri Lankan citizenship. The anti-Tamil violence in subsequent years of 1977, 1981 and 1983 pushed plantation Tamils into seeking Indian citizenship. It was only “[b]y the end of 1987, [that] 461,362 Up-country Tamils [Estate Tamils/Indian Tamils] who had become Indian citizens had repatriated” from the total of 975,000 people India initially agreed to take through the Indo-Ceylon Agreement (Bass, 2013, p.82). The issue of this ethnic
group’s citizenship was fully resolved only after a half a century of their statelessness in 2003, when the government considered all remaining to be citizens of Sri Lanka by passing the Citizenship (Amendment) Act No.16 of 2003 (Bass, 2013, p.82). Even after this, multiple forms of political discrimination were inflicted on this ethnic group until the end of the separatists’ war with the LTTE\textsuperscript{35} terrorists in 2009.

Owing to these political and social discriminations and suppressions, the plantation working community started organising themselves through trade unions, especially the CWC. Its leader, Mr Saumiamoorthy Thondaman, was considered the ‘King maker’ as no political party (SLFP or UNP\textsuperscript{36}) or government could be elected or remain in power without his support. The transformations that occurred in plantations because of trade unions’ influences will be discussed next.

5.3.3. Trade unions and worker movements

The oppressive structures of controls and work in plantations created a need for organised collective resistance. But “it took over one hundred years before the inception of trade unions on the plantations” (Jayawardena and Kurian, 2015, p.3). Jayawardena and Kurian (2015) state:

While urban labour had begun to organise from the 1890s onwards and had resorted to strikes (printers in 1893, laundry workers in 1896, carters in 1906, railways in 1912, railway and port in 1920, a general strike in 1923, port in 1927 and tramways in 1929), the plantations in these years remained quiet, and totally unaffected even during the peak periods of urban agitation in the 1920s. Every effort was made by the planters to isolate plantation labour from urban workers, and during the general strike of 1923, the Planters’ Association urged its members to prevent their workers coming

\textsuperscript{35} This terrorist group, the Liberation of Tamil Tigers of Elam, operated from the north and east of the country where its members consisted of people of Tamil ethnicity from the north and east.

\textsuperscript{36} Sri Lanka has been governed since its independence by two major political parties: the United National Party (UNP), which is mostly a pro-western, pro-capitalist party, and the Sri Lanka Freedom Party (SLFP), which is relatively nationalistic despite being historically connected with leftist policies and alliances, and with leftist political parties. Presently, there are hardly any differences between the two parties. The current president (Maithreepala Sirisena) is from the SLFP. He came to power as ‘the common candidate’ who opposed the then SLFP-dominated UPFA (United Peoples Freedom Alliance — a party combining many political parties) former president (Mahinda Rajapaksha), with the backing of the UNP. The new prime minister (Ranil Wickramasinghe) is the leader of the UNP.
It was S. Kothandarama Natesa Aiyar who formed the first plantation trade union in 1931, which was called the All Ceylon Indian Estate Labour Federation (Jayawardena and Kurian, 2015, p.100). Before this — being a journalist and an elected member of the Legislative Council in 1924 with roots and connections to India as well as the urban labour movements taking place throughout the country at that time — Natesa Aiyar was able to make plantation workers aware of their plight in the plantations; negotiate with planters; and, at the level of government, influence the minimum wage ordinance and give visibility to the issues the plantation workers encountered (Jayawardena, 1972; Jayawardena and Kurian, 2015). However, the trespass law restricted trade unions’ access to plantations during these years, though planters made every effort to crush such activity in their estates (Jayawardena, 1972, p.344). Such efforts were evident, for instance, in a letter written by the planter George Bolster on 28 May 28 1940:

Several coolies tried to cause trouble but got nowhere. The Head Kangany arranged for a very rude cooly who caused trouble to be beaten. A big Sinhala tough was tipped the wink ... and he gave the cooly a good hammering ... Having Sinhalese on the estate is very useful for they are keen on beating up an impertinent Tamil. The only thing these coolies understand is a good thrashing when they get out of hand (cited in Jayawardena and Kurian, 2015, p.175).

This shows how some planters used the labour chiefs and even the Sinhalese villagers to control workers through acts of violence. The ethnic divisions and the ‘dislike’ of the Sinhalese villagers were capitalised to deploy these measures. The planters therefore resisted the infiltration of trade union activities as long as possible by attempting to safeguard all existing control structures. The continual pressure trade unions imposed on these existing control structures was evident with the strikes launched during these years primarily because of workers’ grievances about their “disaffection over the head kangany system and dismissals of workers” (Jayawardena and Kurian, 2015, p.157). The year of 1939 and the subsequent decade saw increased labour unrest in plantations, but the government tried to manage this by introducing dispute
resolution procedures and regulations and by giving unions formal recognition in Collective Agreements (Jayawardena and Kurian, 2015, p.184).

Before and after independence the trade union movement in plantations was dominated by the Ceylon Indian Congress Labour Union, which was later renamed CWC under the leadership of S. Thondaman (Thondaman, 1987, 1994). Thondaman had significant influence because of his political power base as an elected a member of parliament — during the periods of 1947-1952, 1960-1965, 1965-70 — and later for 21 years as a cabinet minister from 1977 (Thondaman, 1987, p. 218) until his death in 1999. The Indian Tamil population's disenfranchisement and their statelessness caused by the 1949 Citizenship Act and subsequent targeted political discriminations were addressed by Thondaman. Trade unions thus fought for not only their workers’ rights but also their democratic rights, albeit by “often blurring the demarcation between plantation trade unionism and national politics” (Jayawardena and Kurian, 2015, p.196).

The significant trade union strikes in plantations between 1939 and the 1970s were mostly due to the mismanagement of worker grievances and issues escalating because of management intimidation, violence erupting and police intervention, but also, at times, the unfortunate deaths of workers. Kanapathipillai (2011) lists these significant strikes: the Kotiyagala strike in 1939, which claimed the right to form an association, and 18 subsequent strikes in other estates was about dismissals; the Moolaya Estate strike of 1940 for wage increases and other welfare measures, which resulted in one worker being killed by the police; the Knarsmire Estate strike in 1942 in protest at the government acquiring 500 acres of land to distribute among Sinhalese villagers then subsequently charging the inhabitants with ‘illegal trespass’; the Meeriyadde Estate strike in 1953 against oppressive management and an assault on workers whereby 16 workers were injured and one killed; the Diyagama Estate strike in 1956 for not recognising the workers’ right to form a trade union other than CWC; the Madena Estate strike in 1956 to protest against management not addressing worker grievances, which escalated after the death of a protester; the Mylittiya Estate strike in 1968 because management did not pay wages for
work completed and failed to provide basic facilities, which the management suppressed though it later resulted in the killing of a worker by the watcher; the Nalanda Estate strike in 1970 for management not addressing grievances yet also intimidating the workers by using thugs and violence; the Keenakelle strike in 1970, which lasted for 90 days and started because management did not provide transport facilities for sick workers who needed to reach medical treatment — it subsequently escalated through management intimidation, then police violence resulted in several people being killed (pp.61-67).

These strikes evidence the struggle of workers and the consequences organised trade union movements endured in trying to change the control structures of plantation management. The effects of trade unions on plantation management, especially by the CWC, which played a central role in this movement, were discussed by Thondaman (1994) in the second volume of his biography:

One of the main ‘problems’ in the first phase of the trade union movement in Ceylon was to fight for workers who had been ‘victimised’ for union activity .... In the forties and fifties, the planters and the Planters Society and later the Ceylon Estate Employers Federation (CEEF) strongly resisted trade union activities, especially the right of estate committees to function in each and every estate as independent units ..., the right of entry to trade union officials to visit their members on estates and also to hold discussions with the Superintendents to resolve ‘disputes’ peacefully through discussions and conciliation without resorting to strikes .... The Superintendents when they could no longer ignore trade unions, had at first insisted on meeting trade union officials only at conferences at the offices of the labour department held under the auspices of senior officials. But by the mid fifties labour relations had begun to improve to the point that disputes were more often than not solved through discussion and negotiations. Dismissals for trade union activities also became a thing of the past (Thondaman, 1994, p.110).

Dismissals for engaging in trade union activities became a thing of the past, and the trade union strikes of subsequent years — the 1980s and during the nationalisation era — were done to pressure the government into providing better wages and living conditions (for examples, see Thondaman, 1987, p.205; Jayawardena and Kurian, 2015, p.253). The post-nationalisation period needed a formal system for determining wage structures for plantation workers. These were resolved through a Collective Agreement which, in addition to these wage structures, incorporated accepted norms regarding work, recruitment, labour management relations, conditions of disciplinary action, grievance procedures
and other facets based on the experiences of trade unions relating to worker issues of the previous decades. This agreement is signed every two years by the Employers Federation of Ceylon (representing the plantation companies) and the major trade unions. The initial agreement was signed by three trade unions: the CWC, LJEWU and the Joint Plantations Trade Union Centre.

In July 2015 as I arrived in Sri Lanka for my fieldwork, I encountered an island-wide trade union action resulting from a deadlock in negotiations for wages, to sign this Collective Agreement (it should have ideally been signed by the end of March 2015). These wage negotiations took a politically sensitive tone as parliamentary election loomed in August after the swearing in of a new executive president in January. However, the issue of wages was not settled even by the end of my fieldwork in January 2016. The ‘go-slow’ strike the trade unions initiated as I arrived in the country, had a direct impact on my research, delaying it by almost a month (see section 4.6.2).

I imagined that UMA would have been seriously affected by these events but was surprised to be told the contrary. The upsurge in the multiplicity of trade unions representing the plantation workers seemed to have diluted their power. At UMA, the workers were clear about the benefits of their trade union membership; however, most were not happy with how they were being represented. Therefore, CWC’s call for the strike was unsuccessful. The rift between LJEWU and the CWC created a dilemma: the former, which was formed mostly from the ruling political party (UNP), instructed its members not to engage in the ‘go-slow’ while the CWC asked the plantations workers to do so. A thalaivee in one division talked about this ‘go-slow’ in her interview:

_When the issue of salary in this negotiation came up, we asked the union representatives what we should do. They told us that this company is good and they would be willing to give some concession on the salary. They asked us to continue with our work and told us that if there is a requirement they will inform us whether we should go for the strike. So that is why we did not engage in the strike._

However, the impact of trade unions on plantations cannot be denied. Their struggles changed how controls were practised in plantations and they delivered political rights and better conditions of life for the estate community. An
Interview with a senior regional trade union representative (TU official) who had been working in the area for the last 30 years provided a glimpse into how the attitude of management had vastly changed regarding workers’ issues compared with former times. He stated in his interview:

*When I call them [management] for any worker issues, they tell me ‘you come any time’, but this was not how things happened in the past. We had to draft a letter pointing out the specific problems that concerned us; and we could only go to the estate to talk with the manager only when the estate office received this letter and we were formally given a date and a time to meet the manager. Now things have changed. I can call the manager from the estate office, saying that I came because of these particular issues. The manager usually tells me to wait, that he will come as soon as possible, and he always does.*

These management changes have seemingly been decades in the making from them initially banning workers even from forming unions. The struggles discussed in this section made a positive leap in the approach taken by plantation management in resolving grievances of workers. The declining number of workers, possible work opportunities other than what is available in the estates, growing numbers of younger generation unwilling to work in the estates may have influenced a need for this approach.

These trade union organisations and the organised agitations paved the way for positive changes in the estate, but they also downplayed women’s contribution in these movements (Jayawardena and Kurian, 2015). According to Thiruchandran (2012b, p.199): plantation trade unions are “run by men and have no gender sensitive programmes. The women committee members either make tea or are made to buy gifts for farewell parties or arrange temple festivals” (patriarchy prevalence in trade unions was discussed in section 5.2.3.). Although the plantation sector, especially in Sri Lanka, is heavily unionised, the unions do not seemingly represent women’s concerns and voices. Even though women constitute the highest membership in plantation union membership (Jayawardena and Kurian, 2015; Thiruchandran, 2012b), patriarchy in these unions make women ‘invisible’.

Besides these movements that made changes to plantations’ control structures, especially in breaking historical forms of colonial controls, there were other
social, economic and political elements in postcolonial Sri Lanka that transformed plantations, as will be discussed next.

5.3.4. Other social, political and economic influences and transformations

Social, political and economic influences on plantation control structures and the transformative effects the former have had on the latter cannot be discussed separately because of their interdependent nature. Together, they created opportunities for out-migration of Estate Tamil community previously confined in the estates. These out-migrations created a significant labour shortage, resulting in dilutions in the control structures.

The political transformations that took place in the industry and indeed the country were discussed partly in the previous two subsections (5.3.2. and 5.3.3) in relation to ethnic discrimination against Estate Tamil people, and the subsequent trade union movements. Apart from these, two other forms of political influences that changed plantation control structures need to be considered: political interferences from the local politicians who encouraged village expansions and encroachments, giving rise to an increased number of small-scale tea growers; and the ease of restrictions on the Estate Tamil community’s mobility that came with the end of the separatist war in 2009.

Political interferences entered plantations during the nationalisation period with the state control over plantation companies. However, it did not completely leave after nationalisation. Although the politicians no longer directly influenced plantation companies’ recruitment decisions, their influence was felt through the villagers bordering the estates in the form of encroachments of estate land. For instance, in his interview an FO showed me an area of over 100 hectares of estate land in one division of UMA that had been subjected to encroachment by villagers. Some of these lands had been encroached for far too long to be eligible for litigation. Another interviewee, the estate manager, shared his frustration about “trying to protect state land, fighting with the state”, referring to the political forces behind these encroachments. The estate land
being encroached by neighbouring villagers and these villagers cultivating their own tea has basically increased the number of small-scale growers in the area.

The increase in small-scale growers has created economic potential and opportunities for the estate workers. Talking to retired workers at UMA, I understood that the Sinhalese villagers came to work in the estate in large numbers 30 years ago. Few still continue to work in UMA. The interviews revealed that the former Sinhalese workers had become small-scale growers by cultivating tea in their home gardens or in land encroached from the estate. According to the interview of one Sinhalese female plucker named Soma:

Those days many Sinhalese women came to work in the estate ... the reason why their numbers have reduced is because they have now cultivated their own tea gardens .... Even I have cultivated some tea in my land .... From this I pluck 30 kg per week. I can make this bigger in time. My family have lands and so I can do this .... There are so many people who have encroached estate land ... and they have cultivated tea in them. It is because when the estate’s tea fields are not cleared and cleaned from weed, pluckers will not go to them, which makes these areas eventually abandoned ... the estate workers don’t realise this. The villagers then clear these abandoned lands and start cultivating tea. Those days’ villagers used to come to work. Now they get the estate workers to come to work in their lands, which are encroached.

It was in these encroached tea fields that some of the estate population found work. As mentioned in section 4.7.2, about 80% of UMA’s tea leaf is manufactured from the bought leaf supplied by small-scale tea growers from surrounding areas. The development of small-scale growers has given the estate workers economic opportunities to find additional income. In addition to small-scale growers, the emergence of private tea plantation companies and factories gave further opportunities for the resident population of estates like UMA, as these new companies do not have a community of workers similar to RPCs that had a colonial heritage. These opportunities for work also gave the estate community choices about deciding whether to continue to work in the estate or not. These were opportunities that did not exist to workers in colonial plantations.

37 They did not reside in the plantation like the Estate Tamil workers
In addition to these, changes in the economic sphere and the opening up of markets gave further employment opportunities for the estate community. Although the plantation industry during the 1990s was the biggest contributor to Sri Lanka’s export income and the biggest source of its foreign income, changes in successive governments’ economic and policy decisions from the 1990s gave less prominence to the plantation industry. The arrival of neoliberal economic and political agendas during this period created employment opportunities in the garment industry, foreign employment (as domestic maids), and in the retail and service sector of the country for the plantation community. Garment factories located near plantations, for instance, sourced their labour from the estate community. These opportunities therefore provided better choices for the community residing in these plantations.

This community’s restrictions regarding mobility eased with the end of the terrorist war in Sri Lanka in 2009 (Bass, 2013, p.7). Since the separatists’ war with LTTE (1980s until 2009), which was a Tamil guerrilla group whose membership consisted of Northern and Eastern Tamils, the Estate Tamils were harassed as they were suspected to be part of the other two Tamil groups. Those who remained in the estates were relatively safe compared with those who left to reside in villages and towns (Bass, 2013, p.6). My research at UMA took place in 2015/2016, over 6 years since the end of the separatist war and thus in a time of peace, reconstruction and development. By this time, political marginalisation was no longer the central issue for Estate Tamils, but more so the social and the economic marginalisation. Therefore, with the end of the three-decade war and the country easing into economic development, the restlessness of terrorism became a thing of the past and facilitated this community to out-migrate.

Further, the rise in employment opportunities in the economy and the ease of mobility to exploit those opportunities were enabled through transformations in education in the plantations. Indeed, movements that propagated education for girls form a key driver towards social mobility and emancipation for women in

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38 The Northern Tamils in Sri Lanka, however, do not identify themselves with the Estate Tamils as “Jaffna Tamils [Northern Tamils] hold an even stronger [compared with the Sinhalese] dislike of Up-country Tamils [Estate Tamils]” because they perceive them to be of a low caste (Bass, 2013, p.52).
plantations (Little, 1999). It is with these drives of education that the estate community were able to apply for different employment opportunities. The interview of the principal in one of the primary schools in a division in UMA revealed how eager the estate working community is towards the education of their children. According to him, around 10% of children among this community go on to complete their General Certificate of Education (GCE) Advanced Level examination and about 50% pursue their GCE Ordinary Level. Although these figures are low compared with the national average, he noted that things are definitely improving. The numbers are still relatively small, but available educational opportunities for the next generation of the estate community should allow them to pursue much more economically rewarding employment.

Education, mobility and economic developments have thus increased economic opportunities for plantation communities and workers to work outside the estates. This has caused a shortage of workers for work in the estates, which has been aggravated by the general unwillingness of youth to work in the plantations. Management highlighted this on many occasions, though interestingly young people generally found work in the plantations unappealing for not merely economic reasons. For instance in one of his interviews the estate manager stated:

The youngsters would like to find work outside the plantation, even a less waged job. The advantage that they have working in plantations, the salary is so much more higher, they are getting all other benefits, which I can give you separately. From birth to the tomb the plantation workers are given benefits. But ... the youngsters are not getting attracted to this work.

There is an “inherent stigma attached to estate work” (Ekanayake, 2005). Couple this both with opportunities for other economic pursuits and with the relaxation of restrictions on their mobility (to out-migrate for work), the rapid decline in the number of people doing such work is perhaps unsurprising.

In this section I illustrated the on-going political, economic and social influences on and the transformations of plantations since independence of Sri Lanka. These all provided opportunities for the plantation community to work outside the estates, enabling out-migrations that could no longer be controlled by the
estate management. These out-migrations created a shortage of workers that to some extent increased the relative power of plantation labour — quite a contrast to their power being systematically restrained during colonial control of plantations. Hence, these postcolonial changes displaced degrees of colonial power from the planter to the plantation workers.

The next section presents the effects of the embedded context — double colonisation discussed in section 5.2 and postcolonial transformations discussed in this section — on postcolonial plantation controls.

5.4. The effects of the embedded context on postcolonial plantation control

The previous section discussed postcolonial transformations in plantations. In particular: how transformations occurred in the ownership of plantations, making them vulnerable to political interferences; how plantation workers became organised in their quest for better rights; and how, with subsequent macro-environmental transformations, workers gained some degree of power over their work and life in the plantations. The social, political and economic influences and transformations discussed had implications for not only the Estate Tamil community but also the planters that controlled them. The effects of this embedded context on plantation controls are discussed in this section.

5.4.1. Colonial control designs permeating to postcolonial plantations

Three forms of colonial controls in plantations seemingly permeated postcolonial controls: first, administrative privileges of estate management over the plantation population; secondly, paternity as a means to control; and third, a subtle fear-based system of controls over the workers.

*Administrative privileges over the plantation population*

Plantation management is complicated with an array of interconnections among many government organisations, its divisions and departments influencing their work. This is especially so because the estate is not merely a place of work but
also a place of residence for many people. Even if these people do not work for the estate, some aspects of their lives are still controlled by the estate management. Most services for the plantation community were initially performed at the estate level but have been taken over by the central government, such as health and education. However, the government departments and divisions are working closely with the estate management and staff to deliver these services to the people.

At UMA, the HRO’s role is not limited to providing services for the workers in the estate as it extended all residents of UMA. She had to maintain records of the workers but did the same for all who resided in the estate because every demographic event had to be registered in the UMA’s books — all children born, all pregnant mothers, all deaths (child birth, still births and adult deaths), teenage pregnancies, etc. This information is sought by the PHDT office for policy reasons. Services to the mothers and children of the estate are also channelled through the estate office, especially through the CDC. For instance, the midwife of each division conducts clinics at the divisional CDC, where she, for example, weighs the children each month and runs awareness programmes for mothers. The estate office also distributes ‘Threeposha’ (a nutritional supplement) to children who are underweight and to pregnant and nursing mothers, as mandated by the state. Furthermore, the estate office helps the estate’s residents to obtain their National Identity Cards (NICs), which in ordinary circumstances is done by Grama-Sevaka (the village officer) for most citizens of the country. Even on the death of a person on the estate, the estate initiates the process of issuing a death certificate. For this, the HRO completes a form called “Report of death on an estate”. The estate therefore still seems to continue as a unit of governance of a community today, just as it did under state ownership and during British colonialism.

Besides these, I was present on several occasions when resident women met the manager to gain his approval for them to go abroad (none can leave the estate to go abroad without his consent and approval), and I observed instances where the manager refused to sign such documentation for some women. I was also present when the manager issued a letter of approval to a young man who was
to go to India for his further education. The approval from the manager for women to work as migrant domestic workers is a recent development mandated by the government, after many instances of their reported harassments working in Middle Eastern countries. These suggest that the government still recognises the manager’s role as a legitimate administrator, as it was in the past, over the estate community regardless of whether the people work there or not.

The plantation management act as the custodians of the land they have cultivated on behalf of the state. The workers living in the estate do not have a legal right to own the house in which they reside or the land on which it is built. Therefore, if a person in the estate needs to modify their house, this also needs the manager’s approval. To give specific examples, if a person needs to get a tree cut or if they need electricity or water to their house, this also needs the manager’s approval.

These are a few examples of how the estate still controls the lives of people who live there regardless of whether they work in it or not. However, other than these statutory forms of control the government has given the estate, the estate no longer controls all aspects of people’s lives as it did in the past.

**Paternity**

Paternity, another colonial control system, was culturally appeasing to the plantations community (see section 5.2.2.), and it continues in the postcolonial present. Owing to the intimate relationship between workers’ estate work and their estate life, they depended on the estate’s mediation and support to resolve their life problems. This culture of expecting assistance from the estate hierarchy in issues of both work and life was institutionalised into estate management practices. For instance, the manager would hold a ‘Labour Day’ almost every week on Wednesday evenings to facilitate this. Here, he would meet people (whose problems could not be handled by the HRO) and take action, suggest solutions and negotiate with groups (trade unions, community associations and villagers). I attended many Labour Days and observed how this practice allowed the head of the estate to meet the estate workers past and present. This could perhaps be seen as a leader meeting his people giving him
direct access to the people whom he was managing. They shared issues relating to control problems and conflicts as a form of feedback loop, especially in relation to work. Labour Day thus helped the manager understand how well the estate staff helps the workers meet their needs. Many complaints were raised against the office staff by the workers so the manager attempted to resolve them and enforce his powers to get work done.

Mediating between intercommunal and individual conflicts of workers was essential for managing the estate. In my time one division had a significant intercommunal issue that created a rift between two factions. Until this communal issue was being resolved through negotiations, the management assigned these two factions work in two separate locations. This solution reportedly worked as I was told that the two groups who were experiencing direct conflict worked better when they were separated but in competition with each other. In another instance I observed the manager mediating an issue between a husband and wife. The wife was a plucker but the husband was threatening to stop her from coming to work because of rumours from other pluckers that his wife was having an affair with the FO. This issue was handled delicately, and I observed this plucker coming to work in subsequent months. These paternal mediations therefore helped the estate function and even resolved burning problems of the community and individuals alike. Apart from communal and individual issues, others were brought forward by neighbouring villagers. These allowed them to negotiate with the estate manager through these Labour Days, which also facilitated village-estate harmony.

Paternity enforced by the management was a form of cultural control that controlled workers’ work and life in forms not directly related to the work they performed in the estate. For example, it involved welfare activities deployed by the estate such as giving assistance in funding toilets, roofing and living quarters (line rooms). The estate also enacted its paternal role through medical checks, dental clinics and medicine provision (e.g. worm tablets, iron tablets and vitamin tablets) but also in other ways such as organising seminars to educate workers on the importance of sending their children to school, the issue of domestic violence, the use of birth control, improving sanitation and in financial
management. Furthermore, the welfare staff organised activities such as celebrating children’s day and elders’ day, and even helped with provision of school books and equipment for children who were in CDCs and preparing to go to school for the first time. The workers expected this role of the estate, and any contrary measures from the latter were sources of grievance and possible withdrawal of work.

In most instances for workers, paternity — even in the form of mediating their work and life — was considered acceptable. There were grievances for lack of paternity and I did not observe any instance of the contrary. The estate workers’ historical dependence on the management was still evident, although to a lesser degree now with workers being free from restrictions of mobility. Similar to plantation patriarchy (see section 5.2.3), paternity is embedded in the culture of work and life of the workers, and it enabled management to control the workers.

**Fomenting fear**

Fear has been used as an effective control measure since the inception of plantations. While this was previously done through physical reprimands and terminating employment, threatening the workers’ way of life, today in postcolonial plantations it manifests differently. The conditions the labour chiefs and the colonial planters created to instil fear and thus gain/maintain control no longer exist. In the past, fear was intertwined with respect. In my conversations with senior and retired staff of plantations and their management, statements such as “he was feared by all and respected by all” were often cited about former superintendents or even former head kangani. Some retired pluckers spoke about their training days, particularly about when the kangani would strike workers’ fingers with a stick while they were plucking if he felt they were not doing it correctly. They had been controlled by coercive techniques and fear, and they believed this was how they should be controlled. Based on these conversations and my observations, it seemed that fear was embedded in the management culture of plantations. Although physical assaults were no longer observable, continuing to use a stern voice or even shouting to control workers
was part of this fear-based controlling culture. ‘Shouting’ was a privilege of power enforced on the workers.

Fear is therefore a cultural relic but one the estate management nevertheless still uses. Instances I observed include its use in fomenting subtle forms of fear among the workers to ensure they report to work and continue working, mostly by informing the workers that the company would be forced to sell the division to a third party if the workers do not report to work and if it keeps losing workers. I heard this many times across most divisions when the supervisory and welfare staff talk to the workers, or in other words try to motivate them to come to work and continue working. This elusive and manufactured third party buyer of the division is painted to have the power to enforce significant controls over the workers. The fear of the unknown therefore creates doubts among the workers’ minds. Indeed, I had many conversations with pluckers who were worried about the outcome of the division as it is increasingly encountering difficulties while operating with the current number of workers. They asked me what would happen to them if the division is sold, such as would they have to leave their homes and if the company would integrate them to another division of the same estate. As their work and their home are one and the same, the fear created by this unknown third party is a legitimate fear that makes some workers continue to come to work in the estate.

Remnants of colonial controls are therefore observable in postcolonial plantations in various forms: how plantation management still executes administrative controls over the resident population, the ways paternity and fear-based controls are being perpetuated. Even though plantation management still displays significant power over the workers, the power it enjoyed during the colonial control era is being displaced. This is discussed next.

5.4.2. The weakening power of the planter

The colonial style of plantation controls has continued to the present-day planter, albeit with different intensities. This is done through the practices of recruiting a young planter — one who ideally comes from a relatively privileged family, has a dominant personality, and is physically strong (evidenced through
his track record of sports). Next, the young recruit who is also known as a creeper is trained for almost a year in the ways of behaving and working as a colonial planter – the ideal everyone must strive to be. Through these means, the young planters are trained to mimic the colonial planter’s style of life and work.

My interviews with corporate management, the estate management and even retired planters provided insights not only into the ways estates are run but also into the planter’s power, prestige and influence. They unanimously agreed that the image of today’s planters are deteriorating and with that so is their power over the workforce. Most were concerned about this and usually referenced how the previous generation of planters behaved, the power and prestige they used to enjoy, and the work they were able to get done from their workforce. For instance, a senior managerial staff member (M&P Department - Manager 2) in the head office who monitors the performance of individual estates stated in his interview:

Those days there were very good planters, not like these days. They were recruited based on their family background, they were rich, and they didn’t mismanage the funds. So, good management was there. It has come down now. Now good people don’t come to the plantations.

Most criticised the plantations’ recruitment policy. For instance, interviews with UMA’s two second-tier estate management revealed that they believed the recruitment system started to deteriorate a little over 5 years ago. They highlighted how plantation companies recruited trainees who could not meet the standards of their predecessors. This was seen as the downfall of plantation management and control. In this interview one deputy manager (DM 1) said:

They took all sorts of people into the plantations ... there were instances where people regardless of the background were taken in ... people who did not have any class came in .... They brought this down .... You need to have a family background .... class matters but people of a lower class were recruited. I'm not saying there weren't people of a higher class being taken in – there definitely were. But they were not rigorous enough in recruitment.

The reasons for this recruitment policy was revealed by other interviews with corporate management. They informed me that those who have these qualities (family background, elite schools, athletic and good personality) are no longer
attracted to plantations like they used to be. The Head of region (regional management) stated in his interview:

_The planting job is not all that attractive anymore. People in Colombo and the school leavers in Kandy are not being attracted to planting. So the plantations cannot run. So they have to go to the second best and other options. That is how the different people are coming in. To be more precise, some of these present recruits are also quite good. But some of them are not very fitting._

In another interview the Manager corporate solutions (regional management) expressed similar reasons why he thinks ideal planters are not being attracted to plantations.

_The calibre of people who comes to planting has deteriorated. Those days they were from good families, good schools and had inheritances and their backgrounds were considered. But now, all these people have more opportunities. They don’t want to be isolated in bungalows, cut out from their social life in Colombo or their towns and wait here in the estate._

While the isolation was considered one reason why good recruits are no longer attracted to planting, there were others. For instance, the Head of regions said in his interview:

_You need the right leadership. That leadership does not just come, you know, from ordinary men. So it has to come from the school, family background and all that, which is necessary. Then you may ask me why we are not getting these people? Isn’t this kind of material available? It is available! But it is very costly. You can’t market what we have now and attract all those people._

As the plantation industry is no longer reaping the profits it once used to, the corporate management believe they cannot attract ideal candidates with the current package they can offer them. While recruitment is deemed to be one of the biggest reasons why plantations are no longer managed the way they were before, my managerial-level respondents also talked a great deal about the deteriorating image of the planter, which they believe to have had dire consequences on their ‘power base’. The erosion of this image and the status of the ‘planter’ was highlighted.

Second-tier estate management believe that the inferior image of the planter happened with severe reductions in the facilities given to them. They claimed that these facilities were reduced by the corporate management, who
themselves enjoyed these privileges while they were estate-level planters. The effects of these reductions on the all-powerful image of the planter were described by a deputy manager (DM 2) in his interview:

"Today, about 25% of SDs don’t have motorbikes. Of the remaining 75%, half experience constant breakdowns. What people see is that SDs are constantly on the road, pushing broken-down motorbikes or they see motorbikes being transported on lorries to be fixed. The onlookers observe these; mind you, these people have been living in the estate their entire life, some even during the British planters. They see these transformations and know that the planter is not as powerful. Simply your respect and your dignity go down."

Further to the issues of recruitment and the image of the planter, the managerial respondents talked about training. Training were essential to mimic the colonial planter. However, the deteriorating standards of training were a cause for concern. The manager corporate solutions revealed the following:

"For instance, those days a creeper was trained by a very senior superintendent for at least for 9 months. So he was disciplined inside the bungalow, outside the bungalow, and recognised among the people. And you know, he has been partly empowered and trained on a lot of things. Now it is completely different. They come in with three months of training or a bit more and they come in and they don’t know what they are doing. So the personal discipline has also deteriorated .... Even those who are here also are very weak in maintaining discipline."

With the image of the planter deteriorating through questionable recruitment, cutbacks on facilities, deficiencies in training and deteriorating discipline, the power and influence of the planter became relatively weak. This deterioration also had its roots in the changes in the economic sphere of the country. A good example of this was given the manager corporate solutions in his interview when he talked about the changes that happened after the government’s open economic policy of 1977:

"Before the open economy, the plantations like very few places, you found vehicles running. The assistant managers and managers, they were having vehicles .... all others were poor. They were all in the lower ebb of poverty .... the estate manager they were called the superintendent and were like kings. People [estate workers] had no communications with the society. They did not know what was happening in the surroundings. So they were confined to one leadership, one management. Even if they went out, there is hardly anything to see. Now after the open economy everything changed .... the levels of poverty started to eradicate, new roads came, new buildings came, and garment industry came .... People’s..."
livelihoods became better. The gap lowered. With this the recognition among the crowd [for planters] lowered. Even if you take the assistant superintendent or superintendent, the same recognition from the society is not there now.

The above quote offers a glimpse into the economic transformations that took place in the country that had significant consequences for plantations, weakening the power, prestige and influence of the planter.

5.5. Summary and conclusions

Management control practices in the postcolonial tea plantations had their roots in colonial plantation controls and these controls permeated to present-day plantations. Through ‘total institutional’ control structures, the colonial planters enforced a system of plantation controls. They practised an institutionalised power distance between different members of the hierarchy, where the distance between planter and the worker was significantly high. Having the power to reward, punish and control, the planter created coercive forms of control that elicited fear in the workers. Despite this, paternity was also practised whereby the workforce was treated by the planter as a father would treat his children. Through these methods, colonial planters deployed disciplinary methods, threats of physical force and, at times, violence to maintain their control structures. These colonial controls were infused with patriarchy as they worked together to dominate and control female workers in plantations. Therefore, women in plantations were controlled by both colonial and patriarchal controls, which is double colonisation. Double colonisation enabled the planter to accumulate power in terms of controlling plantation workers, particular female workers.

However, the power the planter accumulated through double colonisation gradually started to be displaced through postcolonial transformations. These transformations in ownership resulted in increased political interferences and trade unionism affiliated to national politics, eroded the power of the planter. These trade union movements enabled the Estate Tamil population to organise themselves not only against the planters but also for their democratic rights amid their own systematic political discrimination and personal disenfranchisement. Further, political interferences through encroachments
enabled the rise of small-scale tea growers, which eventually generated employment opportunities for the resident plantation community of workers. Transformations in terms of restrictions of mobility being eased occurred in 2009 with the end of the three decades of separatist war in Sri Lanka. These political transformations, broader economic developments and increased levels of education opened up employment opportunities for the Estate Tamil community beyond their traditional estate work. Creating opportunities to engage in work other than that in the estate caused a shortage of workers. These postcolonial transformations displaced planter’s colonial power and gave plantation workers a degree of power.

While these postcolonial transformations were taking place, remnants of colonial and patriarchal controls still operated in these plantations. The colonial style of control was being perpetuated through training given to new planting recruits on planting and labour management. Even now plantation management executes administrative controls over the resident population, exercise paternity and fear-based controls. However, the power of the planter is gradually weakening because of postcolonial transformations.

Patriarchy in plantations is being perpetuated in the Estate Tamil community through their cultural roots and system of Hindu beliefs. As discussed, postcolonial transformations in the form of economic developments and education provided opportunities for women in postcolonial plantations. These on the one hand freed women to some extent from the patriarchal cultural controls enforced on them, not merely in their work but also in their own homes. On the other hand these transformations provided mobility and opportunities for women to be employed outside the confines of the estate.

The two notions of double colonisation (colonial and patriarchal control) and postcolonial transformations provided a lens to understand the embedded context of plantation controls. It facilitated the analysis of how double colonisation and postcolonial transformations in the embedded context affects the power of the controller (planter), the controlled (female workers) and their interrelationship. Through this analysis I argued in this chapter that double colonisation enabled the planter (controller) to accumulate power and that
postcolonial transformations gradually displaced power from the planter to workers, enabling the latter to gain some degree of power. Management control practices in UMA operated in this embedded context.

These observations and insights suggest that postcolonial structures of controls (or regimes) in plantations are still powered by colonial control systems such as coercion, differentiations based on ethnicity, gender and social status (class), and traditional (pre-colonial) paternal and patriarchal systems implanted into plantation control structures, while being susceptible to macro transformations taking place in the country. Postcolonial structures of control in plantations are thus complicated by multiple layers of complexities. The next chapter draws on these postcolonial structures of control in the embedded context to analyse the micro setting of UMA, and it does so specifically to explore how management control practices operate.
CHAPTER 6: POSTCOLONIAL MANAGEMENT CONTROL PRACTICES

6.1. Introduction

The previous chapter analysed the context in which plantation management controls are embedded. It showed how the colonial style of plantation controls have permeated to postcolonial tea plantations, even though postcolonial transformations displaced some of the power planters had accumulated. This chapter builds on this macro analysis of Sri Lankan plantations by analysing management control practices in the micro setting of UMA. The aim of this chapter is therefore to explore postcolonial management controls practiced in UMA. It specifically answers the second research question — ‘How do management control practices dominate and control subaltern women?’ — but to do this certain preceding questions first need addressing: What kind of management control practices can be observed in UMA? How do they function? And, in particular, how do they function in relation to the control of female workers? To answer these, we first need to revisit few terms: subaltern, subalternity and management control.

Chapter 3 conceptualised ‘subaltern’ as females who experience multiple forms of repression through colonial and postcolonial forms of control and patriarchal domination (see section 3.4.2). In the context of UMA, the female tea pluckers fall into this conceptualisation of being subalterns so, hence, their work in the tea fields is subaltern work. Subalternity concerns the general repressive conditions subalterns’ experience. Regarding the conception of management control, this term was broadly defined in Chapter 2 (see section 2.2.1) drawing on Efferin and Hopper (2007). Based on this broad definition, the practices observed in UMA relating to budgets, labour control practices in the tea fields and other practices of control aimed particularly at controlling labour to achieve objectives of the plantation company are deemed management control practices.

Therefore, considering UMA’s budgetary controls and labour control practices as management control practices, this chapter addresses the second research question. To do this the chapter is organised as follows. Section two describes
the process and practice of budgeting in the tea plantation company in general, with a particular focus on the budgetary targets and controls of tea harvesting. Section three describes my observations of management control practices in the tea fields of UMA. Through these observations on the nature of plantation labour and plantation hierarchy of control, I analyse whether management control practices in UMA, particularly its labour control practices, are gendered. Following this, section four analyses how subalternity is manifested in the practices of management controls to dominate and control subaltern women. The final section summarises and concludes the chapter.

6.2. The budgetary controls over subaltern work

Based on the conversations and interviews conducted at the head office and the estate (UMA), management clearly believed the budget to be the core management control practice. According to the interview of the MIS manager at the head office:

*The budgets of plantations are its heart and soul .... Estates are controlled remotely by the head office by the budgets. All significant deviations are questioned. You can’t get away from it.*

Although the historical origin of the company’s budgetary practices is uncertain, it was widely believed to have begun during nationalisation. The uniformity of these budgets across present-day RPCs suggests this practice began before privatisation and was inspired by one common source. This source was the two state organisations (JEDB and SLSPC) that had deployed budgets to manage over 400 estates across the country. According to the interview of a manager in the planning department (M&P Dept - Manager 3) of the head office who had worked in many RPCs since 1977:

*It was done by many hands [designing of the budget]. Many contributed and it was modified gradually with time. Since plantations were all run by JEDB and SLSPC during the nationalisation time, all estates were managed with the budgets and it is the same kind of budgets that are being maintained by each RPC now. Even now, most budgets and its guidelines of RPCs are the same, maybe, with some minor changes.*

The structure of plantation budgets today therefore seems to have been merely amended with the changes taking place in the business of the company.
The process of budgeting is initiated by the head office with the assistance of estates such as UMA. It has three phases: designing, implementing and monitoring. At both the designing and monitoring phases, the head office controls UMA’s operations. UMA as an estate generates and accommodates targets (in ‘numbers’) the head office dictates and further devises its own practices to ensure these targets are met (implementing phase). The three phases of the budgeting process are discussed next.

6.2.1. Designing the budget

Designing the budget begins with the head office sending the budget guidelines to estates, and involves contributions from different departments of the head office and the estates through meetings and negotiations. Therefore, both the head office and UMA plays a role in designing the budget. These will be presented separately.

The role of head office

As mentioned above, the company’s annual budget is shaped by its budget guidelines. These guidelines dictate how budgets should be made in each estate. Developing and modifying the budget guidelines is the responsibility of the head office — the MIS department with assistance from the Finance Department, the Management and Planning (M&P) Department, the Marketing Department, the HR Department and others. The process of budgeting therefore starts with these guidelines.

The guidelines are then sent to the estates to develop their budgets by filling in numbers. The guidelines requires that the budget be divided into four sections: (1) general expenditure, (2) mature area of expenditure, (3) harvesting, and (4) manufacturing. According to the interview of GM Finance, the estates' budgetary numbers are estimated as follows:

Each estate manager (who knows the ground reality of their estate) will have internal discussions with their divisional assistant managers [SD] and supervisors [FO] regarding the potential of their estate, last year’s output, interventions to be made, etc. and on top of that they will make
certain assumptions and come up with what output their estates can produce for each month in the next year.

GM finance also mentioned that the estates have to consider head-office requirements and motivational factors in estimating their final output for each month in the next year. According to him:

The initial plan is to finalise the crop/harvesting details. Next, other aspects such as the cost of production are determined along with fixed costs and expenses. We then discuss these with the regional heads and the estates. We expect that the first draft of the estate’s budget will be sent to the head office by October.

Once receiving the estates’ draft budgets, the M&P department of the head office then evaluates them by November. This department and others (finance and marketing) suggest modifications based on their expectations. The estates must consider these modifications and justify certain budgetary items they had included in their draft. The head office then has meetings with each estate and discusses budgetary matters. As is apparent even with this budget process, head office exerts significant control over managing tea cultivation and production of the estate. While profitability is key, head office enforces other controls on the manufacturing and cultivation of crops, and these are based on stipulated internal controls, industry norms and company policies.

With these discussions and interventions by the head office, another version of a draft budget is made with modifications at regional levels. This second draft is also checked at head office level (assessing figures of quantity for each estate and the entire company). I was informed by the GM Finance that head office at this point sees whether the targets that estates propose are compatible with head office targets. In certain areas head office pushes for more results, or in other words it directs the estates to increase their numbers so that the profit figure is positive. After head office checks and finalises this then returns it to the estates, the finalised budget of each estate is sent to the head office by December. The estates’ budgets are then amalgamated and checked once more.
at head office level and by the CEO; they are then finally sent to the Board for approval39.

The role of the estate: UMA

As mentioned in the previous section, the head office initiates the budgeting process by sending out budget guidelines. These are completed by the estates and returned to the head office as the first draft. The CC of the estate office revealed to me that the budgetary number for the harvest (the company’s main revenue source) is made considering a three-year average. An addition of a particular percentage such as 5% to this average gives the annual target. In a further interview with the second tier management (deputy manager - DM 1), I was informed about how these numbers are determined (a process noted as a general practice not just in this company but in all plantation companies):

When we go for budget discussions, from the estate level we have to show what we can achieve for the next year. We know how much our estate can harvest, but if we take that number to the budget discussion we know that we would get a good scolding. So we add some to this realistic number and show as the budgeted crop, at this discussion. But we know that we can’t achieve this number. During the discussion when they see this number they say “What is this! This number won’t do!” and they add more to this already unrealistic number and stretch it even more. Then they budget everything for this stretched target: the expenditure, the cost of production, everything. Now everybody is happy showing millions in profits every month for the year. But this is not realistic. It is not tangible, meaning we are showing crops which are not existing from non-existing tea bushes that we cannot pluck .... So we make the budget for an unrealistic crop and 50 million profits. By the middle of the month, we know that we can’t achieve this: we are unable to even break even and go for a huge loss.

This was a fascinating account of how the ‘numbers’ in the budget are manufactured. It shows the power the head office has over the estate in striving for what the head office sees as their reality. The company’s concern is profit; it

39 The head of MIS stated that the budget is at times completely finalised sometime in February (the next year). He said by December (current year) everything is finalised for the estates. The delay is caused by the Board’s concerns about getting appropriate numbers for the final profit and the Net Sale Value (market price) that is projected. Other than these, the GM Finance informed me that crop yield is also a concern at the Board level. The Board look at previous years’ figures and ask if these can be increased and about possibilities for reducing production costs. The Board agrees only when reasonable justification is made for the numbers given in the budget.
therefore pushes for more profit, and it does so usually by manufacturing ‘higher’ targets and cutting down costs. The performance of the plantation company’s CEO in the eyes of the Board is based on profitability. Showing profits is therefore fundamental for the CEO to continue to get the Board’s support. On the other hand, to meet the company’s aspirations estate managers need to show profitability in their estates. Their promotions and survival depends on it. Therefore, these politics affect the derivation of target numbers at the micro level of the estate. My interviews at head office revealed that they are not merely interested in what the estate can actually achieve — they also consider a motivational element of this to make the management and supervisory staff strive for more than what they think they can achieve. This therefore justifies the manufacture of numbers that both the estate and the head office know to be challenging.

6.2.2. Implementing the budget: UMA

Regardless of whether the budget’s ‘numbers’ are realistic or unrealistic, once they are printed and stamped they become targets to achieve. The estate had formal systems in place to ensure that these numbers were communicated, documented, recorded and kept on track.

Keeping up with the numbers was the responsibility of the estate management and supervisory staff. The pressure of achieving these numbers did not fall on the shoulders of the workers, though their ability to achieve the norm (i.e. pluck 18 kg of green leaf per day) was essential for them to earn the full daily wage and the estate’s performance in attaining the budget’s numbers depended on the workers’ performance. However, their performance was much more significant for UMA’s supervisory staff and managers.

Keeping track of the numbers was done by divisional level FOs and SDs. Perusing through the books maintained by the FOs, I observed that they contained details about plucking/harvesting, pruning and fertiliser programme among others related to individual fields. Looking at them through novice eyes, I was unable to comprehend most of it as it was entered in code. The tea fields were labelled as 1, 8, 2011, 2008, etc. The newer fields were labelled based on their year of
planting. Overall, I observed that documentation was maintained to record budgeted data against each field. The budgeted data were written in red pen while the actual data was in blue. Implementing the budgeted data was therefore penetrated to divisional level and the field level. According to UMA’s supervisory staff, the budgeted numbers are assessed then targets are given based on how these numbers cascade down to each division and each field per month, per week and per day. Therefore, each FO and his *kangani* need to know how many kilograms their division need to pluck every day, down to the microscopic level of each person each day, which is done according to the number of people who turn up for work.

The reality of these numbers appearing in the books maintained at the divisional office to its operation at the field level was observable. In a casual conversation during a field visit with an FO, I asked him whether his division is on course to meet the budget’s targets. He pulled out two pocket-sized books from the back pocket of his shorts — one for rubber and one for tea — and showed them to me. For each month the budgetary numbers for the crop (either tea or rubber), how much they have actually achieved to-date and how much they need to harvest from each field were all recorded. These data were with the FOs constantly and they helped them drive workers to reach the target. There was also a statistic that showed the percentage achievement of the actual for each month. The budgetary numbers were written in red pen and the actual in blue. There were months that the target had been over achieved but in others it was at only 70%.

At another field visit with the HRO, this time to UMA’s Division B, which had issues regarding its performance, the HRO asked the FO casually about the targeted harvest for the month. He replied that the target is around 10,000 kg but they had reached only 2,000 kg so far. Considering the gap between these and the remaining time available to achieve it, the target seemed unattainable. The FO seemed stressed about this, and he was subsequently transferred to another division because of his poor performance. This transfer was made after several months of warnings. These numbers manufactured at the top to influence supervisors were thus extremely significant. The workers seemed to be
the outlet to pass these pressures from the top, as one FO told me: “Sometimes you need to shout at people [workers]. Otherwise, you can’t get things done.”

Implementing these budgetary numbers, especially the targets for crop harvest through female workers, is discussed in detail in section 6.3. There, I illustrate how budgetary numbers cascade down to an individual female tea plucker and how these workers are controlled in the field to drive them to achieve the budgetary numbers. The next section presents how the budget is monitored by the head office and the estate.

6.2.3. Monitoring the budget

The achievement of the budget’s key performance indicators was monitored at both the head office and the estate. Despite UMA monitors its progress meticulously, the head office imposed significant pressure on each of their estates by collecting comparative data from all 17 estates and making projections on achieving the target harvest by monitoring the rainfall. The monitoring that takes place at these two levels is presented separately below.

The role of head office

Budget monitoring takes place periodically: weekly, monthly and annually. The estate crop/harvest of all estates is monitored weekly and an overall formal monitoring process takes place monthly at head office, though this is also monitored at the estate level. The comparative details of all the company’s estates are fed back to individual estates, enabling them to gauge their performance against all other estates and at divisional levels.

The data used to monitor each estate is outlined in the budget guidelines. These include data on the cost of production, utilisation of labour, cultivation of hectares, fertiliser use, yield per hectare, elevation average (output based), manufacturing output and the soil’s PH value. Each estate provides its divisional level data and each division provides the data for each field. An estate would typically have about 4 or 5 divisions, and each division would have numerous fields. Some parameters are monitored at the field level (such as fertiliser
programmes, pruning and replanting), some at divisional level (crop harvest) and overall figures averaged for the estate level.

Once the estates provide key performance data, these are passed to the MIS department by the M&P, who then produces a report that gives a holistic picture of all key company data for all estates, thus showing company performance in key areas. Examples include numbers on each estate’s profitability for each month, crop production, sold quantity, yield per hectare, rainfall average, and plucking analysis (in terms of percentage of crops in each estate). This holistic picture also allows comparative evaluations between all estates for both head office and estate management.

Head office’s monitoring process is thorough, collecting much data and creating many documents. After every month, each estate provides a report on the actual data for that month. These figures are then monitored by the M&P department, compared with the budgeted numbers and scrutinised for deviances to flag up. Any such deviances are sent to the CEO, who then monitors these important data and makes comments on them. I observed pages of these reports with comments from the CEO in red pen – in one instance for unacceptable levels of PH values for soil. Head office uses such comments as the basis for checking whether the estates have addressed the highlighted issues in the next report they send.

Estate managers work under significant pressure to perform and their progress is monitored in great detail. The head office wants to know what is going on at the ground level. It gives standards and estate managers are expected to meet or even better them. Consistent underperformance is addressed accordingly — for instance, with punitive measures (e.g. stoppage of increments, bonuses, incentives or transfer to a less prestigious estate), formal calls for an explanation and the issuing of warning letters. Measures adopted depend on their degree of underperformance. In contrast, when managers are performing well, they are promoted in their job or promoted to better estates or rewarded monetarily. All promotions are made on merit and the managerial grades have the potential to climb the hierarchy from the position of assistant manager, to deputy manager, to estate manager, to senior manager to DGM and finally GM.
Failure to achieve budgeted targets is called up for explanation. Nevertheless, the head office acknowledges possible controllable and uncontrollable reasons for variances. Controllable reasons include not deploying labour properly and maintaining unacceptable field rounds, which are usually identified and pulled up at the estate and regional levels by estate managers and regional heads. However, if the harvest continues to drop compared with other estates, the issue is flagged and the CEO is notified after calls for explanation are made by the head office. These calls may not always be in formal writing but usually in casual conversation. As this is an agricultural business, there an element of uncertainty in the climate obviously affects estate performance, which is uncontrollable. To better grasp any uncontrollable variations, the head office monitors each estate’s rainfall and estimates the potential crop for each of them. As a dry time or a wet time affects the entire region (the former means less tea harvest, the latter means more), comparative monitoring at geographic regions and locations enables this estimation done by the head office. If in these circumstances the variance is explainable and uncontrollable for estate managers; hence, head office does not interfere. Clearly, though, head office monitors the regions where each estate is located, and if an estate is not achieving as expected then it explores why. It also identifies estates that are achieving more than others, and then transmits this information to other estates so that lessons can be learnt.

The head office also looks into industry norms and ratios. During an interview with a senior manager of the M&P department, I was shown a sheet of paper that had information about each estate for one day:\footnote{Although these details are given for each day, there is a delay of 3 days. Therefore, head office gets daily details but only from 3 days earlier.}: how many pluckers worked, how many kilograms were plucked, how much green leaf was purchased from the outside, and how many collectors and growers were there. The sheet also showed the unit cost incurred, the units of electricity used to manufacture a kilogram of leaf and how many kilograms were manufactured by one factory worker. Experienced managerial staff of the head office can assess such information at a glance. Most information concerned harvesting and manufacturing, and it was the numerical figures that led the head office or regions to dictate bespoke forms of controls to the estates according to these
results. This senior manager of the M&P department said that once the individual estates are assessed (or, rather, their numbers are) and reasons explored through talks with estate managers, head office passes all information to the CEO — highlighting reasons for the numbers and areas of concern.

These efforts head office makes to monitor the estates show their preoccupation with the harvest and production numbers of the business rather than its expenses. However, monitoring expenses is much easier, since there are sound financial controls in place. For instance, even though a particular expense is budgeted for, an estate manager can spend only up to Rs. 5,000 (approx. £25) other than the wages to estate employees. Anything above this needs approval from the regional GM or DGM, while any amount over Rs. 50,000 (approx. £250) needs approval from the CEO and quotations from three vendors. Furthermore, the GM Finance said the expense budget is monitored weekly and monthly to assess how much the estate has spent thus far and whether it could actually manage to stay within its budget. If estates are unable to manage with the budgeted expenses, they need to send a supplementary budget with special approval to request additional expenses. Reasons must be given as to why the budget was exceeded. If the head office is satisfied with this justification, it will approve it; if not, it will ask them to wait for another year for this particular expense to be made.

Through these forms of monitoring, the head office makes the estate management accountable to budgetary targets. The next section presents how the estate management monitors the budgetary numbers and implements controls to achieve these targets.

**The role of the estate: UMA**

The estate monitors the budgetary targets for certain items daily, weekly and monthly. The manager of UMA explained in one of his interviews about these budgetary controls the plantation company placed on the estate:

> Our company maintains every seventh-day crop chart for all estates and they send it to all estates. Based on this, you can see where you stand in that .... For the crop on the 7, 14, 21 and 28, they are sending an email.
That is to monitor the crops .... On a monthly basis also there are reviews where we see whether things are happening the way we want. Then, on the other hand, we monitor the number of pluckers required and the actual pluckers. The harvesters ... how many harvesters do you want and how many do you have? ... with the leaf standard of the factory, we monitor the leaf count and with that we see whether the plucking rounds are okay. When the plucking rounds are bad, the quality should drop because it overgrows. They can’t have 65, 60 [leaf count percentage] if the leaf is so bad, then it drops to below 50. So that is also a monitoring method where we ensure the standard of the leaf one way and the timely plucking rounds on the other hand. If the leaf is mature, then there are delayed rounds in the field.

The manager’s statement shows the reporting expectations regarding the numbers used to monitor an estate’s performance. These numbers include the kilograms of crops harvested, how many pluckers or workers and the numbers related to leaf quality which provides a sense of the adequacy of plucking rounds\footnote{Plucking rounds refer to the period of time (in days) before a tea bush is plucked again. The industry norm for producing higher-quality immature leaf requires the plucking rounds to be 5 to 6 days. A delay in the plucking rounds result in the harvesting of coarse leaf, which produces low quality tea. This coarse leaf would be identified at the point of collection at factory; it signals a low ‘leaf count’, meaning low leaf quality.}. The weekly, monthly and annual data the head office requires for monitoring purposes is fed into UMA’s computer system by the clerical staff. The system is not networked so is used only to generate reports, which are subsequently sent via email and post (hard copy) to the head office. The data on harvesting is sent to the regional office daily and to head office when requested anytime during the week. The monthly accounts are sent to the head office and these give the monthly performance against the budgeted estimates of the month. Further, these also plot the cumulative performance of all months passed against the budgeted cumulative monthly performance. Any variance between these figures is identified and an explanation is required.

According to the manager, budget monitoring occurs on two sides: revenue and expenses. Regarding revenue in UMA, the crop harvest is the most significant. He pointed to a notice board hung in his office room and a table called ‘Green Leaf Chart’. Directing my attention to a detailed version of that chart which is maintained on a daily basis, he said that “at least for five minutes I will look at this and maybe for about 15 to 20 minutes I will go into it. I will check whether they have got the desired results. We also have a harvesting programme to
achieve the targets.” He then opened a long ledger book. When the page for September was flipped, I saw for each division a daily target in kilograms given in print that corresponded to a sequential number of 1-30, each representing a day of the month. At the bottom, the total monthly target was given for each division. Next to each day, the actual achieved result(s) were written in a blue pen in kilograms. The next column provided the percentage achieved against the day’s printed target. This was done for each month — for tea and rubber. There was also a budget for ‘bought leaf’ as well. Thus, the manager could see the performance of the harvest of each division daily and monthly total in figures at a glance. It was therefore apparent that documents were drafted at the estate office to help the manager monitor the performance of the key variables given in the budget in each division of his estate daily.

Regarding the frequency of monitoring, the manager stated:

I monitor this on a regular basis and I alert the guys [SDs and FOs] who are falling behind .... I go by figures. If these guys can achieve something, I know looking at the trend. If the trend is not good ... then I have to intervene. Then some mechanism I had to introduce. Then, you allow it to go like that and see the progress of that.

Speaking about other forms of close monitoring, he added: “I have a meeting with SDs also once a week or once every 10 days, a very informal meeting .... I meet them somehow or the other and I get them to commit and ask them their problems.” The ‘numbers’ therefore play an important role in monitoring at the micro level of the estate.

In UMA, monitoring the budgeted numbers for some items is done daily, while for others it is done weekly and monthly. Some numbers are sent to the head office, who also get involved in the process. Other than this, the regional managers have a monthly discussion on the numbers with all the managers about things such as reasons for variances, the current month’s positives, main achievements, lessons to learn and plans for the next month — especially for adjusting the variances in the coming months. This so-called performance review meeting (PRM) is held between the seventh and tenth day of every month.
These PRMs involve assessing the FOs and second-tier management (SDs) based on the pluckers’ crop harvest, the number of pluckers turning up for work (out turn), costs involved in the process and the deployment of proper agricultural practices. The performance of FOs and second-tier management is assessed in these meetings every month. This possible control measure allows performance accountability regarding managers and their division. It also ensures that the month’s performance is reviewed against its budgeted targets, while regional management can assess how well a particular estate is achieving the annual target. The PRM is attended by all divisions of all estates in the low-country, and they (FOs and SDs) are answerable to the region’s senior management. Talking to the FOs and the second-tier management revealed how some find facing a PRM to be daunting. A deputy manager (DM 2) stated in casual conversation:

There is no room to give excuses, once the performance is poor. We have to shut up and listen. If you can’t perform and show results, you are asked to go …. After a PRM meeting, sometimes there tends to be some resignations of field staff or estate management.

In a subsequent interview with the estate manager where we discussed the topic of PRM, he explained why in one instance he asked a certain FO to leave the meeting:

It’s like this. I am employed by this company. They expect certain things from me, certain basic things. If you are not adhering to those things, it amounts to gross insubordination. Because, let’s say, you are a field officer, if you don’t know your monthly budget and if you don’t know what you have achieved thus far, they [senior management] were focusing on the previous month, but I was asking from him, ‘Okay last month you couldn’t achieve, at least this month how did you do?’... he was not aware. I feel ... there is nothing less we can do. Of course, human resource jargons or whatever sometimes these might not be there, but in the actual world, you know sometimes you have to do these. Otherwise, these people won’t come alright. We had to pull him up. So we had to chase him out of the performance review meeting. Because it is not worth keeping a person like that, I believe. You may not be able to achieve your targets, but at least you need to know what these targets are, especially when it is mentioned every month right throughout from the beginning. If it is noticed to you, given to you, if it is told to you.

Plantation management was expected to be aggressive, and this was maintained during PRMs. The pressure to perform during a financial crisis of the industry was weighing heavily on the field staff and management. The pressure to meet the budgeted targets cascaded down from the senior management to the level of
FO. The FOs and second-tier management (SDs) were assessed based on the crop harvest pluckers brought, the number of pluckers turning up for work, costs involved in the process and the deployment of proper agricultural practices. Therefore, labour control practices in the fields were considered essential to meet these budgetary targets.

6.2.4. Subalternity in the budgetary process

On analysing the budgetary process of UMA (as in the previous sections) from postcolonial feminist theoretical inspirations, the invisibility of female workers becomes apparent. Indeed, postcolonial feminism brings to “surface the hierarchies and silences” of postcolonial/Third World women (Kalonaityte, 2012, p.118). In this instance, the hierarchy of the plantation company and the estate management made decisions that affect the subaltern women workers, however, without an opportunity for their voices to be heard and concerns addressed.

As highlighted (section 6.2.1), UMA’s budgetary targets are negotiated between the head office’s managerial staff and estate management (who consult with field supervisors). UMA is therefore practicing a top-down traditional form of budgeting which is considered to be vital by the head office to control most aspects of UMA’s operations. Although budgetting literature suggests that traditional form of budgetting is failing (see for e.g. Hansen et al., 2003; Kilfoyle and Richardson, 2011) and seem to highlight the prominence of participatory budgetting (see for e.g. Covaleski et al., 2003; Luft and Shields, 2003), this was not observable in UMA and traditional forms of budgetting seems to persist. Although the budgets are made in this case for the plantation work performed by workers, no category of workers participate in the actual budgeting process. Arguably, then, all workers, regardless of their gender, are not deemed important enough to participate in the budgetary process. Although this seems so and, consequently, all plantation workers can be considered subalterns, my argument here is that women workers are much more disadvantaged because of their gender (discussed extensively in section 5.2.3). Hence, the subalternity of female workers in the budgetary process is not delegitimised because of the non-participation of all other categories of workers.
The significant power distance between the management and the workers that has persisted from colonial plantations has made this lack of incorporation of subaltern women’s concerns, in budgeting for subaltern work, a non-issue. The budgetary process has always worked in a similar way — as a top-down and not a bottom-up construction. However, a need to look at plantation workers through a different lens was highlighted by a manager at the head office (M&P Dept - Manager 3) in his interview:

*The workers need to be looked at differently. They should not be seen as perpetrators who misappropriate and who engage in misconduct and malpractices. This is not a big issue, although we at the head office think it is .... If we develop the HR side in this sector, it would contribute to the sector. Unfortunately, a lot of white-collar workers, finance guys, see it differently.*

This shows a desire for an overall change in the views of working men and women in tea plantations. Although not particularly about workers participation in budgets, this comment does reveal how head office still views workers. By extension, such a view does not support worker participation in the budgetary process. It has been and still is considered unusual and unthinkable for tea plucking women to have an input in the budgetary process, especially on budgeting for tea harvest. Despite this, the women workers have much to contribute. According to an interview with a senior plucker (Pushpa) in UMA:

*Our families have been here [at UMA] for five generations. It was our family members who even constructed the line rooms. I started plucking when I was a 15-year-old girl. I was born here, all my children were as well .... I was in the estate before all these mahaththayas [a general term used for all superiors, including the estate management and field supervisory staff]. The ones I did not know are the ones who were there during my father’s time. I know everything about the estate work ... they should ask us.*

These subaltern women claim an inherited legacy of UMA that no one further up in the hierarchy can claim. However, as women supressed in a patriarchal culture (see section 5.2.3) they were hesitant about volunteering their opinions. Their silence about and lack of participation creates visibility for the manifestation of subalternity in the budgetary process.

This subalternity, which the absence of female workers from the budgetary process perpetuates, is further made visible through the labour control practices
that put in motion the targets set in the budgets. The budgets are therefore mobilised through labour control practices. The standard work practices that are subjected to UMA’s labour control practices are materialised through coercive forms of controls and multiple and overlapping patriarchies (Jayawardena and Kurian, 2015), as discussed in the next section.

6.3. Labour control practices in the tea fields

The harvesting of tea, or in other words tea plucking, is the primary activity in a tea plantation. In one memo, the plantation company’s CEO highlighted the importance of this harvesting operation:

(1) Plucking is the only revenue-generating estate operation; (2) it is the most labour intensive of all estate operations, absorbing as much as 70% to 80% of all revenue; (3) it is the single highest component in the total estate COP [cost of production], making up about 40% to 45% of COP; (4) the quality of green leaf directly affects the quality of made tea; (5) harvesting and associated practices determine the yield of the estate, which influences the COP; (6) the plucking practices and the style, severity and standards of plucking affects the bush health ... this is important for continued survival and performance; (7) plucking therefore directly influences the cost of production — low COP; influences the quality of tea — high NSA [Net Sales Average — the price of tea]; influences bush health — high yield; all these factors contribute to the viability of the estate.

As tea harvesting/plucking plays such a significant role for both revenue and cost, pluckers are monitored and their performance is evaluated. There are no such performance evaluation criteria for sundry workers, or for tea factory workers. However, as UMA also has an extent of rubber cultivation, its latex harvesters are monitored, to some extent, but not as extensively as the pluckers.

Tea plucking has historically been assigned to female workers and continues to be so in the present. In this study, I consider the labour of female tea pluckers to be subaltern labour (as per section 3.4.2). This current sub-section first describes the labour control practices involved in this important task of plucking. Secondly, it describes the performance evaluation systems in place for pluckers.

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42 The memo was addressed to all the company’s senior managers and estate managers. This section is titled as ‘The Importance of the Harvesting Operation to an Estate’. 
Following these system of female labour control, the final section analyses whether management control practices in the estate are gendered.

6.3.1. Subaltern labour controls in the field: Plucking

The mundane controls on tea plucking take place at the point of reporting to work (marking attendance) and end with the final weighing of the tea leaf plucked. These control practices are discussed next.

**Reporting for work**

Historically, work in the plantation for both men and women began with the early morning muster, where certain workers were allocated specific tasks (in my fieldwork, the morning muster was held only for sundry workers as the pluckers were assigned work the previous day). The muster starts at 6.00 a.m. As the workers arrive at the divisional office/muster shed, the FO marks each of their employee cards and registers their attendance. By 6.30 a.m., the FO (most times with the SD), in the presence of the sundry kangani, allocates work to each of these sundry workers. This early morning ritual has been practised from the colonial beginning of plantation work. It is a traditional control measure that confirms workers’ attendance, delivers the daily task allocation from the chain of command (the SD to the FO then on to the kangani) and clarifies the work expectations of the day.

However, for pluckers, as mentioned above, work is allocated the previous day. The SD and FO, with the plucking kangani, decide the field(s) to be plucked the previous evening, considering the plucking rounds maintained in the fields of the particular division. Every morning, the first task of the FO and CDO is to identify the pluckers who have reported to work and those who have not. Next, the inquiry as to why they did not report to work is initiated. Sometimes the CDO and/or FO visit the line rooms to talk to the pluckers and make them come to work. At other times they confirm for themselves that these pluckers are at home because of illness or realise that they have gone to work outside.
The pluckers are expected to report to the field by 7.30 a.m. The present-day practice is that even if they report to work late, they are allowed to work as there is already a shortage of workers. However, this was not a typical standard practice a few years ago. Then, if workers were late they would have been asked to leave the premises immediately. In one division (Division B), I observed a practice where the workers were habitually late for work. The deputy manager (DM 1) of this division told me the following in casual conversation:

*People [in Div B] have been very badly used to not reporting to work on time. They expect the field officer to come and collect them from the line rooms in the morning. We need to play hide and seek and identify people going to work on other private estates and re-direct them to the muster in the morning.*

Although management obviously did not want such a decline in disciplinary standards, it seemed that they had little choice because they needed the pluckers more than the pluckers needed work from the estate. Nevertheless, in most divisions the pluckers reported to work regularly and usually punctually.

Failure to maintain regular attendance triggers further control measures, which are either punitive or involve the withhold of rewards. For instance, if any worker fails to report for work continually for a month (without a medical reason), the estate’s payroll system automatically freezes that employee’s records in their system. If they want to continue to work after the lapse of a month, then they have to start afresh with a new employee number and a new social security number (EPF and ETF) on a stipulated probationary period to become a permanent employee again. Few employees experienced this punishment, and head office said this is a common grievance referred to labour tribunals. Other types of control measures for non-attendance involve withholding rewards. For instance, the attendance incentive of Rs 140 is withheld or inadequate attendance results in the withholding of benefits, such as the complimentary tea packet given to employees at the end of the month. However, in an interview with a former *thalaivee* (female trade union leader), I was told that a permanent worker is eligible for her packet of tea if she comes to work even just for one day of the month. This is not practically implemented though, perhaps because the workers were unaware of their rights and the trade
unions had not communicated this, or perhaps because the workers were afraid of confronting the supervisory staff.

_Nera (work space in a field)_

The working day usually begins for pluckers when they leave their children at the CDC of the division then report to the specific tea field (women with older children report directly to the field). As mentioned in the previous sub-section, the plucking women report to the specific tea field they were told to on the previous day. At that field, the plucking _kangani_ (labour chief) who, for instance in Division A (Kamalini) allocates the specific area for each plucker to pluck. This area is called ‘_nera_’. I was initially puzzled as to how one plucker identifies her plucking section in the vast landscape of tea fields. Kamalini showed me how by showing me the shade trees that are planted between the tea bushes (see Figure 6-1). These trees have been grown in a systematic way and between two trees is the section for a plucker. This section continued from the foot of the mountain to its summit and the trees follow a vertical line. This was referred to as _nera_.

**Figure 6-1: Nera**

![Nera Image]
The space between the black lines superimposed on the above image (the double black arrow above straddles this space and touches two lines on opposing sides) is one *nera* in Figure 6-1. Each plucker is allocated more than one *nera* and sometimes more than one field during the day. A plucker visits the same field every 5 to 6 days (one plucking round) and she plucks in the same *nera*. This changes if a particular plucker is absent for work, in which case the person whose *nera* is closest to that of the absentee plucker’s *nera* is assigned this duty in addition to her own *nera*.

My interviews with retired pluckers revealed that in the past each permanent plucker had been allocated an equal *nera*, and based on the way each maintains her *nera* would determine her performance. However, today this is allocated according to the individual’s plucking skills: the most skilful pluckers being given bigger ‘*nera*’ while less-skilful pluckers get smaller ones. Kamalini explained that this method is deemed best to reap a higher number of kilograms each day and help attain the budgeted number of kilograms for the division in that month. It is not done to enable the achievement of individual norms of the pluckers (18kg), though most disputes derive from this practice as it determines their wage. Disputes arose due to questions of fairness in the allocation of *nera*, a person’s designated *nera* being plucked by another during her absence and allocating sundry workers (men) to plucking fields. The desire to achieve individual norms is fundamentally an issue because the pluckers are not interested in achieving the budgetary harvest for the month—only their individual norm for the day because, as noted, it determines their wage. This is further elaborated next.

**Waru (Half day’s pay)**

As noted, allocating *nera* causes many disputes among the tea pluckers, especially as each plucker is expected to pluck the norm\(^43\) (18 kg of green leaf) to get their full wage for the day. If the number of kilograms plucked is less than this, pluckers will only receive a half day’s pay, which is commonly called *waru*. Working for 8 hours a day and receiving a half day’s wage as a consequence of not being able to pluck the norm is a source of grievance. Therefore, the

\(^{43}\) The norm is officially 22 kg on records, but it is unofficially considered to be 18 kg since the plucker is paid a full day’s wage if she plucks at least 18kg.
allocation of *nera* is deemed significant as it can determine if pluckers could attain the 18 kg norm.

The concept of *waru* in theory could apply to any worker who works half a day, but it applies differently to plucking females and sundry men. A male worker who completes his work before 1.30 p.m. is eligible for a full day’s pay (when he complete his tasks for the day), while a female plucker could work the whole 8 hours and could still be given *waru*, if during those 8 hours she did not pluck the norm. However, for females there is also the option of leaving from work once they complete the plucking norm. Practically, this can be done only by skilled pluckers and when this happens they are encouraged to go for another round of plucking called ‘cash plucking’. Here, for each additional kilogram of leaf plucked (more than the norm) the estate pays a specific rate. Also, pluckers who have retired from their permanent plucking jobs are usually asked by the management to come back to work on a similar cash basis as ‘cash pluckers’ because of the shortage of pluckers and thus to keep up with the monthly budgeted targets.

Having differences in application of *waru* to male sundry workers and female pluckers, makes *waru* a gendered control practice. The output based discriminatory control practice applies to pluckers does not apply to male workers. In defiance against *waru*, some female workers sometimes stopped reporting for work in the estate. These instances of resistance will be discussed further in Chapter 7.

*Work standards*

Work standards refer to the standards maintained during plucking to ensure the tea bushes are maintained according to company standards. For instance, the pluckers must keep a level stick, called a *varichchi*, on top of the tea bush as they pluck, to help them maintain all tea bushes at the same height. A tea bush is kept at the average height of a plucker’s waist to allow an efficient hand movement for plucking. Although using a *varichchi* is a ‘non-negotiable’ company plucking practice, I observed many pluckers who did not apply it. Although management opposes its non-use, senior pluckers related instances where they
had been chased from the field because they were plucking without a *varichchi*. Other than using a *varichchi*, women also need to use a small knife to remove unnecessary leaves from the tea bush and thus encourage new shoots to grow so as to keep the bush at the required height. These practices ensure new buds prop up the next week, ready to be plucked in the next plucking round.

The *kangani*’s job entails tasks ranging from the allocation of *nera* to supervising how women pluck leaves and maintain their tea bushes, particularly ensuring the *varichchi* is used and that unnecessary leaves are pruned. However, in terms of practicalities it is impossible for one person to supervise all female workers engaged in the intricacies of plucking, especially when groups are allocated in fields far away from one another. The protocol of plucking rounds (e.g. plucking a bush every 5 or 6 days) is supervised by the *kangani*, FO and SD, as it could be easily picked up at the point of submitting leaves to the factory (leaf quality assessed by leaf count). As a measure of quality control, the factory will take a load of leaf only if they meet a leaf count of 60 to 65% (even if they are from a division of UMA)\(^{44}\). If the factory reports a lower percentage, then the SD and FO of the particular division are informed. They then have to get their pluckers to come to the factory premises and sort out the bad leaves from the good. The rates of leaf quality for each division are communicated at the end of each day to the manager by the factory through an sms. Hence, a lower quality leaf, which indicates poor plucking rounds, would get the manager notified.

In summary, the work standards for harvesting have been inbuilt with control mechanisms to ensure its effectiveness — for instance, controls to ensure the regular attendance of pluckers, that regular plucking rounds are maintained and that the quality of leaf is in place. However, nowadays management seems much more flexible regarding enforcing the rigid controls of the past. Its flexibility with some controls seems to be driven by the shortage of pluckers and the need to retain the current workforce. This is discussed in detail in Chapter 7.

\(^{44}\) Observing how the leaf is counted at the factory, I understood that it is a probability measure — taking a sample of leaves from the total collected leaf from a particular batch. If in the sample 60 to 65% or more leaf is good (comprising of tender leaves of two leaves and a bud), then the factory accepts the batch of leaf.
Weighing tea leaf

Before leaf quality is measured at the factory, the leaf plucked by individual pluckers is weighed (at two points of the day — morning and evening), recorded and delivered to the factory. This usually happens first after the morning half-hour break at about 11.30 a.m. or noon. During my fieldwork, I observed how the gang of women arrived at the weighing shed carrying heavy loads of plucked leaf in sacks made at home from old sari material that they balanced on their heads. I also noticed the AFO in some divisions and the FO in others being in charge of weighing tea leaf. The women usually lined up to hang their leaf load onto the weighing scale’s hook. The AFO/FO wrote down the weights of each load of the plucker in a register. I saw the original weights of the load and to each weight the AFO/FO deducted 3 kg. In one such observation in Division A, the SD told the AFO to shout each weighing figure ‘out loud’ and to show the weight to the plucker. Most of the time, the pluckers just did not look. The scale indicator was turned towards the AFO as he was writing down the weights. Consequently, the women had to make an extra effort to look at the scale. This shouting out of the weights and women visually checking the weight they have plucked are ‘non-negotiable’ work practices. It is a control measure to ensure that the field staff do not misappropriate numbers. I saw women who plucked 7 kg, 9 kg, 14 kg, etc. and for each of them 3 kg was deducted. As these were morning weighings, the women needed to pluck much afterwards to reach the targeted daily norm (18 kg) by evening.

The number of kilograms deducted at each weighing became a controversial issue. As some divisions deducted just one or two kilograms, usually for the weight of the sack and moisture, the deduction of three kilograms in Division A seemed unreasonable. I asked the manager and later the field staff about this, and they told me that this was to ensure all pluckers got a full day’s pay because the IT system in the estate office does not give a day’s pay to pluckers who bring in less than 18 kg. Therefore, they deduct 3 kg from all and balance the number of kilograms so that those who brought less than 18 kg are recorded as having reached this, so they are then paid for the day. However, there are still issues of ‘waru’.
After their leaf sacks were weighed (this weight is called the checkroll weight),
the women got some plastic crates from the weighing centre. Some unloaded
their sacks (once it is weighed) onto the crates while others unloaded them onto
the floor then subsequently put back the leaves into the crates. After the crates
were filled, the women got together to get each of these crates weighed again.
This second weight is the ‘field weight’, and the AFO was looking for a particular
weight for each crate. He asked the women to remove excess leaf while
watching the scale: 20 kg and 200gs. These 200gs would be deducted from each
crate when the leaf is received by the factory, compensating for each crate’s
weight. Once the weight confirmation was declared the crate was taken down
from the scale’s hook. This was repeated until each crate filled all the leaves
brought by the pluckers.

The excess leaf removed from the crates in keeping with the 20.2 kg limit was
merely unloaded onto the floor, and the women moved them around under their
feet. I heard the SD telling the AFO to “ask them not to trample the leaf!” then
the AFO looked to see what was happening before instructing the women in a
stern tone: “Stop trampling! See where you are standing! Move away from the
leaves.” The AFO asserted his power and showed the pluckers who the boss was.
The pluckers did not seem upset by this shouting, and nor did they look afraid.
They followed the instructions and moved away. Such shouting seemed an
accepted practice and one that required no afterthought on their part. Once all
the crates were loaded and weighed, they were stacked in the leaf lorry to be
sent to the factory. The women helped in this process. Two lifted the heavy
crates and a sundry worker in the lorry received them. It would be his task to
unload them at the factory. Once everything was done, the field staff left the
weighing centre and the women made their way to another field to start
plucking leaf again.

On one such occasion while I was observing the weighing process and the women
moving away from the weighing shed to their next field, one older woman
expressed her physical exhaustion. She told all of us (the HRO, Estate Medical
Officer [EMO] and a few welfare trainees) that she no longer has the energy now
because what she ate at 10.00 a.m. is all burnt. The distance to walk was too
much for her and carrying the weight of tea leaf made it far more difficult (she repeated this even during her interview with me). All of us observed this frail older woman but, other than being sympathetic towards her nobody came up with a solution for her grievance.

The second round of plucking required a second round of weighing, which followed the same process as the morning one. If the fields are near the factory, then the women arrive at the factory directly to get their leaf weighed. By 4.30 p.m., once the weighing is done (at factory or field), the women are released from their work and head home. The leaf weighed at the factory is referred to as ‘factory weight’. The three types of weights taken during the entire process are checkroll weight, field weight and factory weight, and these act as forms of control at different stages of harvesting. A manager at the head office (M&P Dept - Manager 3) provided details regarding these sector norms:

Initially, we start with harvesting. The first weighing we call it checkroll weight. They are individual weights ... next we put all green leaves in one place and get one weight, which is called field weight. So there is a relationship between the checkroll weights and the field weights. If it is unevenly high or low we know something is wrong because of the accepted norms. Maybe a mistake, a genuine one, or maybe some mischief ... the field weight goes to the factory, and it is weighed once again. Field to factory there is a variance. There is a norm of 1 to 2% variance ... from checkroll to factory there could be an 8% variance, checkroll to field there could be a 10% variance, field to factory there could be a 2% variance. These are sector norms.

As this quote shows, these three weights have an industry-accepted ratio of variance from one to another. The checkroll weight could have a variance of 10% to field weight and the field weight could have a 2% variance to factory weight. The checkroll weight must always be lower than the field weight and the field weight needs to be lower than the factory weight (see Figure 6-2). Figure 6-2 gives an example of a plucking slip which shows the weights of leaf plucked (morning and evening) by each individual plucker along with the plucker’s duration of work (time of arrival to the field and the time of completing work). If the FO does not maintain these numbers, the division would have a checkroll loss, meaning the estate has paid more to the workers than they have received.
In the above figure, the total weight of tea leaf (brought by pluckers) is calculated and it amounts to 550kgs, which is the amount the company pays its pluckers. The checkroll weight is calculated at 607kgs which is 57kgs higher than the kilograms paid to the pluckers. This difference seems to be allocated to the two workers, perhaps sundry workers (see the difference between the number of pluckers [27] — given in the second column, and the total number of workers [29] — given in the 5th column). Such practices are usually common in the estate where they ensure that additional sundry workers are employed for work in the tea fields without creating a checkroll loss.
Any deviation from these accepted ratios would be flagged up – either by the SD when he checks plucking slips every morning or by the estate office staff at the point of entering these numbers into the computer system. The details of the factory weight are maintained by the factory staff. This slip, therefore, is not only a source of record keeping but also a source of monitoring and control.

6.3.2. Performance evaluation of pluckers

The pluckers are assessed on two criteria: the number of kilograms of tea they pluck in relation to the monthly budgetary targets given to them, and their attendance for the month. These criteria are averaged as a percentage and assigned colours which reflect the employee card each plucker carries for a month. This however does not apply to pregnant pluckers. The best performers attain 75% and over, and they are given a gold card; those who reach 65–75% are given a yellow card; and those who reach just 50–65% are given a red card. The purple card is assigned for those who are identified to be pregnant (see Figure 6-3). This is given so that the field staff are aware that the plucker is soon to be a mother and are thus allowed some flexibility regarding work standards. The pluckers who are assigned red cards are monitored and asked about their poor performance through a programme called PET (Productivity Enhancement Team). The colour coding of pluckers is a gendered performance-based control mechanism deriving from the budgetary targets.

In investigating reasons for poor performance, all red card holders are called up individually and asked why their attendance or performance is poor. Usually, those who have poor attendance are found to have poor performance. PET ideally comprises a team of people: the SD, FO or AFO and CDO; the Welfare Officer/HRO; the EMO; and sometimes the midwife as well. Together, this team identifies a possible solution to the problem and proposes it to the individual plucker.
However, in practice most reasons for red cards are followed up by the welfare staff: the CDO in the particular division and the HRO. The CDO records the reasons given by the plucker in the PET logs, which the HRO then checks and brings to the attention of the SD and FO. These two verify these reasons documented and sign the logs along with the plucker, whose signature is an acknowledgement that the reasons noted are correct. These entries are then
sent to the regional office, where the Manager Corporate Solutions (MCS) checks the entries, monitors progress of the plucker through subsequent PET logs and makes comments on anything relevant. Once the PET logs are returned to the estate, the SD in charge signs the MCS’ comments to acknowledge that these will be considered. All this is followed up the next month to see whether the plucker’s situation has been resolved. She would be closely monitored until her productivity reaches 95% and she gets a ‘gold card’.

PET is therefore a control mechanism that attempts to improve the performance of each plucker with the intention of increasing the performance of the estate. In doing this it targets the ‘red card’ holders in a system of performance measurement whereby solutions are given to improve performance.

The poor performers are not terminated from their employment; instead, an effort is made to get them to the expected criteria of performance (gold card). An individual plucker’s poor performance directly affects the estate’s ability to achieve its budgeted targets. Their poor performance generally results in poor performance evaluations of the divisional supervisory and management team as well as the overall estate. Therefore, accountability for not reaching the targets, which poor individual performance of pluckers causes, actually rests on the hierarchy above the pluckers – not on individual pluckers themselves. PET, therefore, despite its initial appearances, seems more a tool for management rather than mainly helping individual pluckers. Nevertheless, pluckers’ poor performance directly affects their own income, as their monthly wage is calculated on a daily basis through their attendance and plucking more than 18 kg, so it is significant for them. Of primary concern for PET, though, through its tracking of individual pluckers and by continuing the estate’s paternal role of developing them, is to ensure the budgetary targets are attained, at least in the future.

As mentioned, the colour card system shows the average percentage of a plucker’s performance in achieving her budgeted kilograms for the month and the percentage of days she reported to work. The link between the harvesting

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45 Although 75% is sufficient to attain the gold card, 95% was considered to be the ideal that all pluckers must strive to attain.
numbers in the budget for the month for an individual plucker is shown in Figure 6-4.

**Figure 6-4: Monthly target for pluckers in kilograms**

The circled number of kilograms given in the far right corner (446 kg) of both the red card (on the left) and the yellow card (on the right) above shows the monthly target each plucker should pluck regardless of the colour of their card. This number (446 kg) was derived from the budgeted number of kilograms given in the monthly budget for the division (September 2015). When each plucker is given a card at the beginning of the month, they are made aware of the number of kilograms they need to pluck in the whole month.

However, this number (446 kg) is not as significant for an individual plucker as the plucking norm for the day (18 kg). Failure to achieve the monthly target of 446 kg does not result in any punitive measures for the plucker, while actually achieving the monthly target does not bring them any additional rewards other than determining the colour of their employee card. Achieving the daily norm (18kgs), however, is significant as it determines their income. Failure to pluck this norm means a plucker earns a mere half day’s pay (*waru*). Considering the monthly target of 446 kg and the norm of 18 kg a day, a plucker seemingly needs
to work for 25 days a month to achieve this target. The number of days the estate usually offers work to pluckers is around 25. Therefore, it seems that the budgeted target for the month has been made considering these factors.

Based on this, it seems that the budgetary numbers penetrate right to the microcosm of an individual female plucker (subaltern) in the company. Hence, the budgetary target in fact represents subaltern work. The colour card system, being a performance-based system, linked the extent of the achievement of this budgetary target. Therefore, the colour card system and PET are ways the company linked the achievement of budgetary targets to the performance of individual pluckers.

6.3.3. Management controls: A gendered practice?

This section analyses whether management control practices in UMA are gendered. For this, it focuses on two elements of control: hierarchical control and the control via job/task-specific labour allocation.

Chapter 4 (section 4.7.3) presented the hierarchy of UMA and the plantation company, which is a typical plantation hierarchy. It noted that the plantation company’s corporate hierarchy as well as the estate management and supervisory staff are male dominated, as it has been since the beginning of colonial plantations. The position of kangani, the labour chief, has also historically been male. As mentioned, this position is being phased out in the company, but the old kanganies are allowed to continue working until their retirement. In UMA’s six divisions the kanganies oversee multiple tasks relating to tea plucking, nursery work, sundry work, rubber tapping, etc. Regarding tea plucking, Division B has one female kangani while in Division A this position was unofficially conducted by a relatively young female – a plucker in her early 40s. Although she was unofficial, she performed the kangani’s duties, though many instances occurred where her position was undermined and her ability to be a kangani was questioned46. In Division H, a young female plucker (early 30s) took

46 Conversations with retired workers (former female pluckers and male kanganies) revealed the widely held belief that women should not be kanganies. They argued that if something happens to a tea plucking woman in the tea field there should be a man to protect her, perhaps carry her or her leaf load. They believed that it is a man’s job and cannot be done well by a woman.
a leadership position among the plucking gang. She communicated with the FO and the pluckers to get work done in the division, though she was not officially recognised in this role. Overall, then, all positions in corporate management, estate management and supervisory roles along with most kangani positions were occupied by males. In addition, all the powerful positions in workers’ trade unions were occupied by men while female trade union leaders’ positions were mostly symbolic. In fact, female workers did not belong to a single power group in the estate. The plantation hierarchy was, therefore, gendered and female labour was at the bottom of this hierarchy. Similar observations have been made by other researchers (e.g. Alawattage, 2005; Jayawardena and Kurian, 2015; Kurian, 1982; 1998; 2000; Kurian and Jayawardena, 2013).

Besides the gendered nature of the plantation hierarchy, the division of plantation labour also seems gendered. For instance, Alawattage (2005) notes three types of labour in tea plantations in Sri Lanka, which he conceptualised as “those who work above the tea bush [plucking tea leaves], below the tea bush [field maintenance] and away from the tea bush [factory work]” (p.264). Tea plucking (work above the tea bush) is primarily a female job while other two are male jobs, with few exceptions. According to Kurian (1998):

The most labour-intensive task on the tea estate, and one which is of highest importance, is the plucking of the flush, or the immature leaf that appears on the bush. This is a skilled task .... Plucking is generally done by women who are recruited as young girls, and who have learnt the skills from their mothers ... their capacity for plucking increases as they get older, becoming in most cases, ‘class’ pluckers between twenty and thirty years of age. Their fingers must become very supple for efficient plucking, and it is only with practice that this is improved (p.70).

These observations of a gendered allocation of work in plantations were observed in UMA. As I highlighted in Chapter 4 (section 4.7.3) regarding tea cultivation, the task of tea plucking was allocated to women and all other work in the tea fields such as weeding, fertiliser application and other field maintenance work was allocated to sundry workers, who were male.

A gendered nature of labour control was observed not merely in the allocation of work but also in the duration of work: male workers worked far fewer hours than females. The estate manager mentioned that this is not because the
management wants male workers to work less for the same pay as women, but because of ‘walame’ — the accepted tradition of work among the plantation workers. The management believes this is impossible to change. For instance, in one interview a deputy manager (DM 1) stated:

_It is absurd. The female workers work from 7.00 [a.m.] to 4.30 or 5.00 [p.m.]. But the male workers go at 1.30 p.m. Let’s say 1.30 [p.m.] is okay. They are starting to go at 11.30 [a.m.]. We just can’t say that ‘you don’t go’! The unions are so strong. They will do something and sabotage the work._

This was expressed in frustration. These constraints are applicable to male work and no such ‘walame’ determines the nature of female work routines or work times other than what is prescribed in the country’s labour laws. Alawattage (2005) notes that plantation workers in Sri Lanka being paid equal wages for different work hours was justified by men’s work being “harder and tiring” although with fewer hours rather than female work of ‘plucking’ tea leaves (p.266). These justifications are rooted in patriarchy.

Further, the evaluation of performance covered in section 6.3.2 was mainly for pluckers and hence gendered. No such performance evaluation criteria existed for sundry workers or tea factory workers. However, as UMA also has an extent of rubber cultivation, its latex harvesters were monitored to some extent but not as extensively as pluckers because tea harvesting and production was UMA’s biggest revenue-generating activity.

As has been demonstrated, management control practices in UMA such as task allocation, supervision and performance evaluation of plantation labour is clearly gendered. It is on this discussion that the next section on how subalternity manifests in plantation management control is based.

6.4. Manifesting subalternity

This chapter discussed management control practices as those that emanated from budgetary controls and labour control practices. In the discussion on budgetary controls, I illustrated how the head office and the estate designed, implemented and monitored budgetary numbers down to the micro level of
individual pluckers. However, I highlighted the absence of female workers in this budgetary process, which demonstrated their subalternity. The budgets were mobilised through labour control practices, which I argued in the previous section as gendered.

The historical colonial system of labour segregation through gender is evident with the job of plucking being assigned to female workers. Also, supervision over female work is more intense than it is over male work, and the former’s performance was monitored by the colour card system based on each plucker’s achievement of the monthly budgetary target. There was no such practice of colour coding for supervisory or managerial grades, or for sundry workers or factory workers. If subaltern work can be colour coded, does this mean that these colours are a form of representation? As the system had potential for rewards and PET triggered paternal forms of monitoring, the pluckers did not perceive the colour card system negatively. However, from the management’s perspective, the colour card system represented a need for quick, easy and close monitoring of the subalterns and their work. Representing subaltern work through colours could be interpreted as a symbolic form of suppression. Their representation as a number (18 kg) and colours in the pursuit of budgetary targets is arguably de-humanising. Also, some women’s impending motherhood is symbolically represented by a colour (purple). These coloured cards, therefore, could be interpreted to represent subaltern work and reproduce subalternity.

If this intensity of supervision and control through these labour control practices and the colour card system is justified by arguing that plucking is the most important revenue-generating activity of the estate, then plucking should have been given more prominence and more remuneration than other jobs in the estate. This, however, was neither observable nor evident. Plucking seemed to be a female job and one that was less prestigious than male jobs despite its significance. If men were better workers, then one could question why they were not given the most important task of plantation work. Plucking was comparatively less well paid considering the fact that male workers (sundry workers) were paid the same wage for fewer hours worked in a day. This is further surprising as male workers were engaged in low-skilled jobs while female
pluckers had to be skilled or semi-skilled. Management control practices in UMA, therefore, are seemingly embedded in assumptions on Estate Tamil society’s patriarchy and they are perpetuating a gendered division of labour that has its roots in colonial plantations. These observations of UMA echo Kurian and Jayawardena (2013) observations on the general character of plantations in Sri Lanka:

[Pl]antations were patriarchal institutions that perpetuated structural violence against women workers. ‘Plantation patriarchy’ incorporated social hierarchies and gender biases stemming from colonialism, race, caste, ethnicity, religion and culture into the structure of the labour regime and in the social organisation of plantations, justifying and normalising the subordinate status of women workers. Under its influence women workers were for nearly two centuries (a) placed under male authority at all levels (b) exposed to physical and sexual violence (c) paid lower wages and worked longer hours than their male counterparts (d) largely responsible for the reproductive chores in the household (e) denied equal access to education, health and other welfare services and (f) excluded from political leadership. The long-term denial of their life chances, the comprehensive controls of plantation patriarchy as well as the relative isolation of the workers from the wider society, allowed structural violence against women workers to be a durable characteristic of Sri Lankan plantations (p.1).

While these ‘durable characteristics' are changing to some degree because of postcolonial transformations (discussed in Chapter 5), subalternity persists. The roots of patriarchal ideology embedded in the culture of the Estate Tamil community manifests not just in the way women are being controlled by the plantation hierarchy but also in the way men generally behave towards women in UMA47.

Patriarchy is articulated “alongside other economic, social, cultural and historical factors” (Loomba, 2015, p.38). Hence, the plantation patriarchy Estate Tamil female pluckers experience is argued by postcolonial feminists to be ‘multiple and overlapping’ with “colonialism, race, caste, ethnicity, religion and cultural practices” (Jayawardena and Kurian, 2015, p.12). Subalternity manifests through these multiple and overlapping patriarchies. While the repressions of labour controls and the way management controls are practised as

47 For example, they see women as their property, which is culturally reproduced and is visible through the use of language (both Sinhalese and Tamil languages). To be specific, in Sinhalese the popular reference to women as badu means ‘property’, while terms such as swami in Tamil in reference to the husband translates to ‘mean lord’ or ‘owner’.
gendered divisions have been discussed, other forms of repressions of Estate Tamil female workers need addressing to provide a more comprehensive understanding of how these women are subordinated. Such multiple and overlapping patriarchies are evident in the repression of tea plucking women because of factors including their ethnicity, their inferior social status as workers, especially female workers, and their inferiority of being a woman reproduced through cultural and religious beliefs, all of which have resulted in repressions at home and at work.

The social status assigned to the ethnicity of female tea pluckers being ‘Estate Tamil’ needs considering to understand ‘multiple and overlapping’ patriarchies. As discussed in Chapter 5, people of this ethnicity endured historical, institutional and state-instigated forms of discrimination (see section 5.3.2). Even at UMA there was an obvious ethnic difference between the people in power and those who were not. For instance, the estate management and staff were mostly Sinhalese and those in the lower positions of the hierarchy were Estate Tamils. Although this is a sensitive issue in a country where a separatists war of 30 years took place because of ethnicity, during my interviews the inferiority of Estate Tamil women compared with Sinhalese women was highlighted by a female kangani (Malani). According to her (and the general perception of the Sri Lankan society) the Sinhalese women compared to Estate Tamil women were supposedly superior because of their alleged higher moral standards. In answering a question of mine on the sexual advances of FOs in the estates, Malani said, albeit a little reluctantly: “Although the estate people [Estate Tamil women] don’t mind the advances of the field officers, the village people [Sinhalese women] do not tolerate it.” She then spoke about the difference in moral standards between Estate Tamil women and the village Sinhalese women (as herself):

Unlike them [the Estate Tamil women] we [Sinhalese women] care about our character and morality. But they are not like that. Even though they sleep with anyone, they will be accepted in their community. They are not marginalised and stigmatised like we would be among our people.

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48 All management positions were occupied by Sinhalese, all estate office staff and even the HRO were Sinhalese, and most CDOs were Estate Tamil. Almost all kanganies were Estate Tamil except two, who were female and Sinhalese. All FOs (who supervise the work of the kanganies and the workers) were Sinhalese. There were two AFOs, who were Estate Tamil.
Malani in her interview also talked about the influence of the Sinhalese villagers on the Estate Tamil community:

*We changed them. We talked to them constantly. Those days we couldn’t even go to any of their line rooms. Not just line rooms, we couldn’t even walk on these roads. They used to shit on the roads. But now they have changed to a great extent. We tell them, aren’t you ashamed? Even when they start to talk, they talk about things that are relevant but also things that are irrelevant. I tell them ‘when you are talking to educated people, talk properly. Answer to the point and answer to what was asked.’ They have now changed to a great extent, I would say for the better.*

As labelling one ethnic group inferior to another was politically incorrect, most did not openly comment. However, this was generally accepted and the members of the Sinhalese ethnicity considered themselves to be above the rest. Estate Tamil women were thus considered inferior not merely because of their gender but also because of their connection to the Estate Tamil ethnicity.

Apart from this ethnicity aspect, Estate Tamil women workers (subalterns) were considered inferior also because they were in the category of ‘workers’ in the plantation. This categorisation is the basis on which plantations are socially organised. In addition to having an inferior social status, all workers had to endure humiliating and discriminatory practices of control, including giving thumb impressions for all their financial transactions with the estate. Only plantation workers had to do this, and such practices were not observable in any other organisation in Sri Lanka. Taking thumb impressions began during colonial times when the workers’ literacy was very poor. In UMA (similar to most other estates) this was only applicable for the plantation workers, and not to any other category of employees. However, today most workers are literate, but, their signatures were unacceptable. Pluckers were observed to have distinct cuts in their thumb due to years of plucking. These thumb impressions narrate the story of repressions in their work life. According to the interview of a manager at the head office (M&P Dept - Manager 3):

*When I was working as a CC in ... [name of the estate], I had to take fingerprints of pluckers ... they come with frozen and broken fingers. There are no thumb impressions in their thumbs, just a flat finger, all [prints] gone! .... When these women first come to work, they record a thumb impression which is recognisable. But after working for 5, 10 years or so, they don’t have anything left in them.*
Although these women are considered inferior as ‘workers’, they are considered further subordinate to male workers. In one instance, I observed how a male worker (sundry worker) was able to undermine a female worker in a leadership role of tea plucking women. He was able to convince the management to listen to his representations of pluckers rather than the female leader of pluckers.

According to my ethnographic notes:

The meeting was held in Div A with workers and the SD joined the meeting together with other field supervisory staff. Prior to the meeting, the SD told me that it was held with the intention of listening to specific problems of workers in Div A. It was also attended by trade union representatives, kanganies, sundry workers and a few pluckers. As the unofficial kangani of the pluckers, Kamalini also attended this meeting. However, I observed a sundry worker named Alokan, who was an aspiring leader, dominate the meeting. He brought in issues of pluckers one by one and the SD wrote them down in his book and discussed them. No one questioned Alokan’s legitimacy in representing the pluckers while Kamalini was present. I noticed Kamalini standing near the entrance of the door and she attempted to voice some issues, but she was not assertive enough to be heard or to speak above Alokan’s voice. Alokan happened to be inside the divisional office standing next to the table where the SD was seated.

Although most issues pluckers had were discussed in that particular meeting, the event undermined the woman’s leadership and her ability to represent her plucking gang to the management. As a female in a patriarchal culture, Kamalini considered it unacceptable to be as close to the SD as Alokan was. The SD did not acknowledge her position or voice regarding the women she was leading. He also did not question why this particularly vocal man who works in another category of job (sundry worker) was representing pluckers. This seemed another instance of a man displaying superiority over a woman, and here even when both were at the same level of ‘worker’ in the plantation.

Estate Tamil women also endured forms of private patriarchy, and these stemmed from the belief that men in their community have a right to control ‘their’ women. These forms were common in the stories I heard about domestic violence. In one incident I saw and spoke to a plucker who had a wound dressing on her neck because her husband (a sundry worker) had cut her with a knife. I saw a scar on her chin as well from a similar cut, which she told me was a result of another incident that had happened nine months earlier. In another incident,
I observed the estate welfare staff (all women) discussing a domestic violence incident that had taken place in Division A. They justified it by saying the husband had a right to beat his wife, and the welfare staff even informed me that this woman is very lazy so the man must put her right! Although these incidences relate to domestic matters, they display patriarchal beliefs of both men and women, and such beliefs have implications for how work is done in the estate. They affect how women work and how they are conditioned to accept male domination without question, even in work situations.

Thus, subalternity manifests through the ‘multiple and overlapping’ patriarchies that Estate Tamil female workers experience. UMA’s management control practices were mobilised through the mechanisms of these ‘multiple and overlapping’ patriarchies. Through these patriarchies management control practices were able to dominate and control subaltern women, perpetuating their subalternity.

### 6.5. Summary and conclusions

This chapter explored postcolonial management controls in UMA and, in particular, how they dominate and control subaltern women. These management control practices primarily referred to UMA’s budgetary controls and its labour control practices.

The chapter first looked at the process of budgeting in the plantation company and in UMA, particularly focusing on budgetary targets and controls of tea harvesting. Budgets were deemed the core management control practice in the company and it was noted that most controls — for example, agricultural, labour and financial — were embedded in the budget. My interviews revealed that the process of budgeting had three phases of designing, implementing and monitoring, which cascaded from the head office to UMA and down to each of its divisions. The process of budgeting was elaborated in detail, on the one hand to illustrate how budgeting takes place in UMA and, on the other, to illustrate the invisibility of female workers in this process. This invisibility of female workers in the budgetary process demonstrated their subalternity. Subalternity was also apparent in the way budgets were mobilised through labour control practices.
UMA’s labour control practices in relation to plucking were discussed next, particularly the daily attendance of pluckers; allocation of work space (*nera*); daily plucking work norm (18 kg) and payment of half day’s wage (*waru*) for not plucking this norm; other work standards; and the weighing of the plucked tea leaf. In addition to these mundane controls in the field, pluckers’ performance evaluation was analysed, which showed that pluckers are assessed on two criteria: the number of kilograms of tea plucked in relation to the monthly budgetary target given to them and their attendance for the month. These criteria are averaged as a percentage and assigned colours (gold: 75% and over; yellow: 60–75%; and red: 50–65%, though there is also purple for pregnant females), and these are accordingly the colour of the card each plucker carries for a month. Through this colour card system, along with programmes such as PET, the company links the achievement of budgetary targets with pluckers’ individual work in terms of attaining the 18 kg norm of labour control. Thus, budgetary controls were linked to the labour control practices of an individual plucker.

Through these observations on the nature of plantation labour control, especially those related to tea plucking, and the observations of the plantation’s hierarchy of control, which has its roots in patriarchy, I argued that management control practices in UMA, especially its labour control practices, are gendered. Management control practices in UMA are embedded in assumptions of patriarchy, and these are ‘multiple and overlapping’. These beliefs allowed management control practices in the estate to dominate and control the work and life of subaltern women, thus perpetuating their subalternity. Subalternity manifests through the multiple and overlapping patriarchies of “colonialism, race, caste, ethnicity, religion and cultural practices” (Jayawardena and Kurian, 2015, p.12).

The next chapter continues the narrative of plantation controls in UMA but by focusing on the subaltern agency these women exercise against such persisting forms of subalternity. The analysis explores subaltern agency and emancipatory movements of plantation women, which are facilitated by postcolonial
transformations, having implications for the practice of management controls of UMA.
CHAPTER 7: SUBALTERN AGENCY AND EMANCIPATORY POTENTIAL OF POSTCOLONIAL MANAGEMENT CONTROLS

7.1. Introduction

Chapter 5 analysed how double colonisation (colonial and patriarchal controls) and postcolonial transformations in the embedded context of plantations influenced the power of the controller (planter) and the controlled (female workers), as well as their interrelationship in plantations. Taking this macro analysis to the micro context of UMA, Chapter 6 explored postcolonial management control practices. In doing this it analysed the manifestation of subalternity in management control practices. This chapter, the final empirical chapter, considers the analyses of both the embedded context (Chapter 5) and UMA's management practices (Chapter 6) to explore the consequences of these controls. In particular, it aims to answer the third research question about whether management control practices can trigger resistance and emancipatory processes from those who are being controlled and, if so, how these shape management control practices.

In answering this third research question, the chapter is organised as follows. The second section presents my observations on the forms of subaltern agency exercised by subaltern plantation women. Section three presents the effects of subaltern agency and postcolonial transformations on management control practices. By analysing the implications of these, I argue that there is potential for emancipatory elements of postcolonial management control to be realised. The final section summarises and concludes the chapter.

7.2. Subaltern agency

Historical accounts of resistance among female plantation workers in Sri Lanka have been documented. For instance, Kurian (2000) identified two early forms of resistance these women may have participated in — absenteeism and bolting from the estates (p.22). There were also incidents where “women would ‘crowd’ the conductor [the present day FO] with their baskets on the field as a means of protest. They would also slow down production by deliberately overturning their
baskets and throwing the leaves on the floor after they had been weighed” (Kurian, 2000, p.24). Most female plantation workers have been less prominent in active attempts at resistance, even in trade union action. Indeed, most plantation trade unions are “run by men and have no gender sensitive programmes .... women committee members either make tea or are made to buy gifts for farewell parties or arrange temple festivals” (Thiruchandran, 2012b, p.199). In UMA, although it had female trade union leaders (thalaivee) these women played no significant role in trade union decisions and were even reluctant to attend some trade union meetings (see section 5.2.3).

Similar to the operation of control practices in plantations, subaltern agency also took place in this embedded context and was facilitated by postcolonial transformations taking place Sri Lanka. This chapter discusses subaltern agency with a focus on the female tea plantation community. Instances of women speaking out, resisting the estate’s labour controls, escaping the estate’s manual work and escaping the estate completely were observed in UMA. Although these were mostly non-confrontational forms of resistance, they had a significant impact on the operation of the estate. These forms of subaltern agency are discussed next.

7.2.1. Speaking out

The significance my observations give to ‘speaking out’ comes from the preoccupation of voice in postcolonial feminist writing (see for e.g. Spivak, 1993). In the context of UMA, female workers were more assertive than expected. They expressed themselves freely with the HRO, who played the liaison role between these women and management, and there were many instances of female workers approaching the HRO to ‘speak out’ for better facilities or improvements in their lives. These female workers were not passive recipients of all forms of supervisory or management directives.

Here, the female tea plantation community refers to the ethnic minority group of Estate Tamil females. Some of them are currently working in UMA and others are residents of UMA with the potential to work in the estate. This female community of UMA is considered for three reasons: (1) they are part of the resident community of UMA; (2) plantation controls are not merely limited to those who work in the estate but also extend to those who reside in the estate (see section 5.4.1); (3) they have been historically considered to be part of the labour pool of the plantation.
Most instances of this speaking out observed during my fieldwork occurred during Labour Days (see section 5.4.1). On these Labour Days thalaivars and the kanganies frequently came with workers to speak with the manager. However, there were instances where the women came to speak with the manager alone, albeit with the help of the HRO (who started the conversation as to why she is here). Other instances of ‘speaking up’ I deemed significant were those I observed (1) during a salary payment to a plucker, (2) during a meeting with a plucking gang, and (3) at a Kovil ceremony, where plucking women directly confronted management. These three instances are discussed separately below.

The first occurred during the payment of salaries by the SD and the FO in Division A. When the name of one plucker was announced and she came forward to collect her money, the SD asked her in a very stern tone why she lied to the manager. She had apparently spoken to the manager a couple of days previously when he had stopped his vehicle while on his way to his bungalow when seeing her walk by. Based on subsequent inquiries and a conversation I had with the SD, I understood that she had complained to the manager about an injustice she had suffered (about the way nera was allocated – see section 6.3.1). She had informed the manager that because of this injustice she decided not to come for work anymore. The manager in turn raised the issue with the SD. During the payment of her salary the SD shouted at her, blaming her for getting him in trouble with the manager through her lies. She maintained her composure and ‘spoke back’ to him, then took her money and left the divisional office.

The second instance was when I observed a senior plucker questioning the SD during an informal meeting with all pluckers and sundry workers. She asked — in the presence of the sundry kangani, who was responsible for supervising the men — why supervision for male workers is not as rigorous as it is for female workers. The SD glanced at the sundry kangani with a questioning look. The kangani merely smiled at him. No answers were given, but this question caught everyone’s attention. I raised this issue in subsequent meetings with the manager as well. Although an alternative solution to the specific grievance of the female workers was offered, the question the senior plucker asked remained unanswered.
The third instance involved the public ‘speaking out’ during the Kovil celebration on 1 January 2016. This is an important day for the working community as they organise Kovil blessings and food to mark the beginning of the year. The manager is expected to visit all 6 divisions to attend these ceremonies, eat the food and, most of all, talk to each division’s working people. I attended most of these ceremonies as I followed the manager while he was performing his duties, which was like a public representative meeting his constituents. In Division A, when the Kovil ceremony was about to end and the manager had just delivered his speech about his expectation for the next year and the importance of workers reporting to work daily, Kamalini spoke up. She was the unofficial kangani of Division A, and she ‘spoke out loud’ about the practical issues of getting people to report to work. She said they should not be penalised because of others who do not come to work, and she added that she needs the support of the management to get them to come to work in the estate. She told him that she is unable to meet the divisional crop targets if this issue is not addressed. The manager replied in Sinhalese, agreeing with her and extending his speech to request the support of all.

These instances may not be significant if they happen within a typical organisational setting. However, they are considerably significant given that these subalterns are located in historical plantation relations, that a vast power gap exists between the management and workers, and that patriarchy dominates these women, as discussed extensively in Chapter 5 and Chapter 6.

7.2.2. Resisting the estate’s labour controls

Subaltern agency was evident in certain instances when female workers did not report for work, which at times were temporary acts of defiance (absenteeism) and at others involved decisions to stop working all together. The working community knew the difficulty of running the estate with fewer workers. Such acts were therefore intentional decisions that sent the estate a message. This form of resistance was a response to the way the estate controlled its workers either in its supervision or allocation of work or indeed how it compensated workers.
During my fieldwork in the estate, I visited many estate line rooms which homed most workers. While walking through these the HRO asked some of the women there why they have not reported for work. Some said because of illness or injury, which seemed quite obvious looking at these women. However, during one such visit and inquiry at Division A, a woman said she decided not to come to work as she was shouted at by the tea factory officer. She told the HRO that she does not want to be shouted at. Although the HRO tried to convince her to return to work and told her she will talk to the manager about this, the woman was not convinced. She was resisting the factory officer’s form of control by not reporting to work.

A similar visit to Division B’s line rooms elicited other complaints. In an overcrowded house a young plucker who had just come home for her lunch told the HRO that this line room is too small for her family, her parents (now retired workers) and others (a sick sister of her father and some children of a relative). She therefore needs a separate line room, she said, which seemed a reasonable request. However, the HRO told her that as she is still working on a temporary basis the estate cannot provide housing for her. This is the company policy and accordingly to be made a permanent plucker the HRO told her “come to work for at least 20 days a month for 3 months” then they would register her and consider giving her a separate line room. The young plucker responded by saying that she worked for 14 days last month but received a salary of only Rs.5400 (around £28). As we made the calculation (14*450=6300) it seemed to be Rs.900 short. The HRO said this was perhaps because she did not pluck the norm on 4 of those days. She merely listened and seemed to agree with the HRO’s advice about coming to work regularly. However, a few months after this encounter this particular plucker had stopped coming to work in the estate all together. Her decision to work in a private tea garden outside the estate was a reaction to the policy of ‘waru’ practised by the estate. Although this control measure was introduced to increase workers’ productivity and in turn company profitability, it was increasingly resulting in pluckers being unable to pluck the norm; thus, women were leaving estate work for work in private tea gardens.⁵⁰

⁵⁰ Private tea gardens pay on a daily rate regardless of the number of kilograms plucked.
The practice of deciding pluckers’ daily wage based on the number of kilograms they pluck was a source of much grievance for workers. This was not the case about 20 years ago, according to retired workers. Then, if a plucker worked for 8 hours a day she would be eligible to receive a full day’s pay.

In an interview with a retired plucker named Krishnamma (who had resigned 8 months prior) the woman revealed her frustration with the estate management. She said she could have continued to work for a few more years but decided not to as her requests for better terms of work were ignored. She had been a thalaivee and an award-winning worker. One day during a Labour Day she came to speak to the manager about an issue with her social security payments, which the estate office had still not processed, and the manager asked her to come back to work. He said he will allocate specific tea fields just for her and help her get her plucked load of tea leaf to the weighing points, since this was also one of her concerns. Krishnamma listened with respect and seemingly agreed with the manager, but this was merely an act of politeness. The estate’s need to get her back to work was also evident in another meeting, where the SD explicitly told the CDO of Division A that they need to talk to Krishnamma and get her back to work. This was said during discussions about increasingly reducing worker numbers. However, in a subsequent conversation I had with Krishnamma she told me that she would not come back to work. It was a firm decision and one made as a form of resistance against the estate’s inflexible labour control practices and the injustice she felt.

Apart from these there were instances where female workers had left the estate because of sexual advances by the kangani or the FO. One such incident concerned a female worker in Division E who had subsequently complained to the estate office and the HRO about the kangani. After she made the complaint, she left her job and the estate all together. The kangani later related his version of why this woman left⁵¹, saying that she was found stealing and that she complained because he shouted at her about it. The reasons of supposed stealing

⁵¹ This conversation was unexpectedly initiated by this kangani one day at the welfare office without any prompts by me. I presumed that he wanted to defend himself assuming that I had heard the version of the female (which I actually had by that time) considering most incidents that occurred at UMA could not be kept secret as everyone knew each other.
given by the *kangani* was a common excuse given in such instances of sexual harassment by alleged perpetrators. In another instance an FO had allegedly requested sexual favours from a female worker in Division A. Her husband had caught the FO with his wife in the field and had used a knife against him. Interviewing the FO and discussing the knife scars on his left ear and his neck, I listened to his explanation about how his injuries happened while he was trying to catch a thief. A subsequent interview with a trade union official in the district who had met with the suspect (husband) and his wife told me that the initial accusation of the FO requesting sexual favours was true based on this female worker’s confession. In both these instances, the workers left the estate with their families, never to return again. They went against the patriarchal system of labour control that seemingly permitted sexual harassment of the workers to take place. These losses in the working community were happening amid an already severe shortage of workers, and each worker lost is a loss to the estate.

The examples narrated above were acts of resistance. Postcolonial feminism acknowledge non-traditional forms of resistance — for instance, the “withholding of a motive, a reason, an explanation can be treated as a form of agency” (Kalonaityte, 2012, p.131) — so the examples of women not reporting to work can be interpreted as a form of subaltern agency. Moreover, instances of subaltern agency can be seen when women temporarily withheld their labour (absenteeism) until their grievances were resolved. One such instance observed was against the estate’s policy of festival advance. The festival advance is a form of financial support given to estate workers to celebrate important festivals and is calculated based on the average days they report to work. Although it is subsequently deducted from their salary, the working community depend on this advance to prepare for festivals such as *Deepawali* (Tamil New Year). When the festival advance fell short of the women’s expected amount, especially where some were given less than what they could manage on, the grievances mounted. Division C’s work even ground to a halt for few days. In Division E, a few pluckers who did not get the full payment decided not to report to work. I met the *kangani* of Division E a few days after this festival advance. Being a *kangani* for

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52 This incident was not described to me as a rape incident. Here the plucker’s request from the FO for a better field to pluck was met with a counter request for a sexual favour to which she had subsequently consented.
over 37 years, he informed me that it is impossible to convince the pluckers to come back to work unless compromises can be made. That day when I visited this division only 5 pluckers had come to work and the kangani was waiting for others to turn up. However, none did. The next day he was at the estate office to speak with the manager about this issue. He was told that if he signed a guarantee that this money would be recovered from the said pluckers then the full festival advance would be given these pluckers. He had agreed to these terms to get his gang of tea plucking women back to work. The festival advance issue was resolved in December that year, when the company paid the workers an additional payment to compensate the deficit in the initial payment. To achieve this end, the workers, kanganies and thalaivars of all UMA’s divisions got together to speak to the estate management. This was instigated by pluckers, who pressured management into this decision by showing their displeasure and not reporting for work.

7.2.3. Escaping the estate’s manual work

During a nutritional programme conducted at the CDC in UMA’s Division E, the midwife addressed the mothers/guardians of about 20 children. She informed them that half of the children weighed that day are underweight and suffering from malnutrition. This, she told them, is because of low nutrition, and it would have long-term consequences on these children’s brain development. To this the midwife added: “Just because you work in the estate, do you also want your children to work here?” This question alluded to multiple issues of plantation life: the low social status of plantation work, the low financial position of workers, the low levels of literacy and education of workers, and the estate community’s poor quality of life. I observed the young mothers sitting in children’s chairs in the CDC, holding their children. Their reaction was unmistakable and unsurprising. Their answer was ‘NO’. I turned towards the HRO and the CDO of UMA, who were standing next to the midwife. Their primary goal was to encourage people to come to work, and to do this they needed to motivate them, help them through their distress, solve their problems, provide them services, etc. The nutritional programme was also part of this service provision. The HRO was neither surprised nor puzzled by the midwife’s question.
that discouraged estate work. It seemed to be an obvious one, resulting in an inevitable outcome: the next generation is actively discouraged from working in the estate. The historical expectation of plantation labour to provide their offspring to the estate labour pool had been shattered.

Interviews with some plantation workers’ children gave a sense of their aspirations. Some of these women interviewed worked as staff in UMA’s CDCs. They were the educated children of workers and were looked up to by other workers and distinguished themselves from the rest. Their interviews revealed their interest in being educated. The thought of working in the estate as a plucker had never crossed their mind. The interviews with other young women who are now employed as teachers in government schools around UMA revealed similar sentiments. Inquiring about the predicament of their friends in the estate, although not as educated as them also indicated a similar preference of not becoming a worker in the estate. Some of their friends had been married early and had become housewives. Others started work in garment factories or are working in the town. They perceived work in the estate to be difficult, monotonous, less remunerative and, most of all, of low status. This fact was repeated by this next generation of women and the current working community of UMA. The social status of the job is an issue not just for the estate community but for most Sri Lankans.

Financial consideration was, as noted above, another pertinent factor in these decisions (seeking work outside the estate), as many pluckers highlighted. Some said they managed only because their husband also works in the estate. However, single mothers found it much more challenging. Having opportunities for work other than those offered in the estate which had been the case historically, gave some females a mode of escape. An interview with a plucker named Anjali in Division F revealed these issues and options. She talked about the difficulty of working in the most rural division of UMA, about the inadequacy of her monthly salary, which is approximately Rs.10000 (around £54) after deductions\(^3\), and how seriously difficult it is to cope financially being a single

\(^3\)Deductions made against their monthly salary include the following: loans with a deduction of Rs.2500; Rs.550 for the Cooperative Society and Funeral Society; Rs.100 for crèche facilities (if
mother. Although she has been plucking for half her life (since she was 15 years old) and her mother is also a plucker, she said that because of her financial situation she is considering other options of work. Her main focus was a job in a garment factory nearby that pays about Rs.16000. Anjali was seriously thinking of leaving estate work to work in the garment factory. She added that she could then admit her child to a Sinhalese school near that garment factory and monitor him while she works.

However, the interview with the CC of the estate revealed that the inclination to work elsewhere is more than financial. He said:

Now we can’t find people to work in the [tea] factory. People are willing to work elsewhere for less than what is offered by the factory. Because they think ‘I am now driving a three wheeler [a taxi service]. Chee54! I am not working in the estate!’ These are the attitudes of the younger people. The money they could earn working in the factory is far more than what they could earn driving a three wheeler. There are people who earn Rs.20000, 25000 working in the factory. A three wheeler driver can’t earn that much, or even a man working as a helper in a shop in the town can’t earn that much. A girl who goes to work in a garment factory cannot earn that much. Today they want to dress well and go to work, but it is not in the estate.

These observations made by the estate’s CC were shared by many UMA staff members. They believed that it has to do with the perception of work in the estate, as the job has no dignity in the eyes of wider society. This issue of dignity of work surfaced in a conversation with the kangani of Division E. He admitted that estate work is considered degrading to the younger generation and even that outside work (especially plucking in private tea gardens) does pay higher wages and has fewer rules and regulations compared with the estate. Thus, work outside the estate seems better in various ways: social perceptions, financial rewards, and fewer stringent controls.

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54 A term used in Sinhalese language to show disgust.
Escaping the estate’s manual work seemed relatively easier for the younger generation of UMA’s plantation community as this generation was generally more educated and had better work opportunities. However, with strides made in the development of literacy and education among the estate Tamil community, they are able to seek alternative employment options (Little, 1999). In addition, economic development in sectors such as garment manufacturing has created labour opportunities outside the plantation sector. UMA has been witnessing a gradual decline of its working population with these postcolonial transformations (discussed in Chapter 5), while its residential population has been increasing. Even in instances where plantation Tamil women had little education, some moved into three types of jobs outside the estate: in foreign employment as housemaids in the Middle East (de Silva, 2009), in the garment industry as sewing girls (Alawattage, 2005, p. 276, p. 304) or in urban households as domestic maids (Kandasamy, 2014). The depletion of additions to the plantations’ pool of labour through these silent movements has had the biggest impact on the plantation’s system of controls.

7.2.4. Escaping the estate

In addition to escaping the estate’s manual work or having aspirations to do this, women talked about leaving the estate completely. Some were educated children of estate workers while others were pluckers who wanted to escape the estate for the sake of their children. Leaving the estate is a significant decision for anyone living in it — one that cannot be compared with an instance where a typical employee leaves their place of work. This particular work space has deep roots in plantation families, sometimes for many generations, and is perhaps the only space the women call home. Considering the ethnic minority status of the plantation community, life beyond the estate among wider Sri Lankan society with its complex ethnic and cultural perceptual distortions is challenging. The women would no longer be in the safe haven with which they are familiar. Therefore, the decision to escape the estate cannot be easy or financially viable (relocation cost) to most. Those who planned to do so aspired to detach themselves from the system of plantation controls that are intricately connected with their lives, even though some may not be actively engaged in estate work.
Through such change, though, they expect a better life both for themselves and for their children.

Most pluckers and estate workers interviewed noted the importance of education for their children. Kamalini, the unofficial *kangani* of Division A, was one such example. Being a single mother of a 15-year-old daughter, she had similar hopes and dreams for her daughter. Kamalini’s mother had been a plucker, some of her sisters were pluckers and even some of her nieces were as well. She said her daughter wants to be a teacher one day, which is seen as a respectable job for a female and one that offers social mobility. Kamalini’s dreams all related to her daughter and motivated this plantation worker to work hard. She was dreaming of one day having enough money to buy land outside the estate, build a house and move out from the estate. She did not want her daughter to keep any ties to the estate in the form of marriage. The thought of leaving the estate by purchasing land and building a house was shared by a few other pluckers as well. Some were closer to their retirement age such as Chandraleka, who shared how she and her husband would retire together and seek to do this with their social security money.

Interviews with the next generation of workers’ children revealed similar aspirations of leaving UMA. For instance, Laxmi, the daughter of the factory mechanic of UMA, was the only graduate teacher in Division A. She was an assertive young woman aged about 27 who was looked up to by others in her community. She shared her very detailed and impressive future plans about reading for a master’s degree in education and about joining the civil service to become a director of education at the regional/provincial level of the Ministry of Education. She expressed her intention to leave the estate because even though they live in the house given to them by the estate, it does not belong to them. Although no one can ask them to leave this house, there is no written document or a deed to prove its legal ownership so no modifications can be made without the manager’s consent. This is the plantation system of controls, even though many of these families have lived in it for generations.
Education was therefore deemed a significant contributor to social mobility among this community as, for them, it has much emancipatory potential. The plucking women shared their happiness about their educated children who are doing well, as they did regarding their hopes of moving from the estate once their children become more established in their life. Thus, subalterns were also being emancipated through their educated children. Escaping the estate through these silent movements had a significant impact on the pool of labour available for work. Although this movement is slow and is occurring over a long period of time, its effects were strongly felt.

The next section presents the implications of these forms of subaltern agency on management control practices. It explores the potential for emancipatory possibilities for postcolonial management controls.

7.3. Emancipatory potential of postcolonial management control practices

Resistance movements by the plantation community have created a labour shortage in the estate, the implications of which have affected UMA in multiple ways. For instance, it has meant that some tea fields have not been harvested, leading to overgrowth and weeds and consequently other more significant problems (see section 5.3.4). If these overgrown fields are not cleared through more labour hours, they would subsequently become abandoned. Pluckers complained about these overgrown tea fields, which they are reluctant to approach as there could be snakes and other creatures crawling in them. Also, some of these abandoned tea fields are later subject to encroachment by villagers neighbouring the estate. When this happens, the estate finds it difficult to reclaim such lands as some have been encroached for decades in the past but, even when legal action was imposed, the encroachers sought and got support from powerful political forces. These encroached lands are often then re-cultivated after villagers reconvert them to tea fields. The subsequent effect is that the labour required for these new tea fields comes from the estate population who would otherwise have worked in the estate. The shortage of workers becomes a vicious cycle for estate management, creating multiple complexities. However, rather than addressing these complexities which are the
end result of labour shortage having an effect on the overall performance of
estate, I would focus on the implications of subaltern agency (in the form of
labour outflow) on the labour control practices of UMA.

There were several implications of subaltern agency for how postcolonial
management controls were exercised in the estate, including the balance of
power; the form of executing controls; opportunities for better-remunerated
work options; changing attitudes and rethinking on how controls should be
exercised; and attempts to encourage workers to participate in the process of
decision making. These implications are discussed next.

7.3.1. The effects on the balance of power

Section 5.2 discussed colonial plantation work controls in the form of paternity,
institutionalised power distance and fear-based coercive controls infused with
patriarchy, which have all been used to dominate and control female plantation
workers. Some of these forms of colonial plantation controls persisted in
postcolonial plantations. However, I argued that with postcolonial
transformations (section 5.3) the power of the planter is weakening. Following
on from these points, this section illustrates the effects of subaltern agency and
postcolonial transformations on management controls, particularly on the
balance of power in exercising these management controls. The following two
observations in UMA [(a) and (b)] are contrasted with an instance of historical
plantation controls (c) to highlight this difference in power.

(a) An interview with a retired plucker who had worked in UMA for 37 years
(Pushparani):

*Those days the kanganies used to punish us if we didn’t pluck correctly. They used to hit our fingers. We were afraid of them and we learned from them. Today, if you go to do that to this generation of pluckers, they would no longer come to work. They will say ‘oh I don’t have to come here to work, I can go to gode [private tea gardens], I can go to work in the shop’ and likewise. Those days it was not like that. We only had work in the estate. So we learned even with beatings.*

(b) An observation documented in my ethnographic notes:
One morning in August 2015, I was outside the muster shed in Division A and overheard a conversation inside the divisional office. The SD was addressing the AFO in a stern voice, and he told him to mind his language when speaking to pluckers. From this conversation I gathered that on the previous day the AFO had shouted at a plucker and had threatened to dismiss her. The SD sternly instructed the AFO never to use such language and reminded him how difficult it is to get these people (pluckers) to report to work.

(c) Ilangakoon (2003), a retired planter, related an incident in his memoirs from his planting days:

I had seen a weeding contractor using a Sorondi (scraper), which was taboo, instead of an Eetie (pick) and found fault with him in my broken Tamil .... “Why the bloody hell are you using that bloody scraper, you bloody fool”.... ‘Even a worm will turn’ goes the adage. This ‘Worm’ turned on me and shouted to me in Tamil — “Why are you calling me Bloody, Bloody, Bloody all the time?” Throwing away his scraper, he stalked off, muttering to himself. No one else witnessed this incident, and there was no question of insubordination. But when I casually mentioned this to Neville Marquis, the superintendent, he unhesitantly decreed “Sack him!” All my entreaties to spare the offending worker were of no avail and it broke my heart to see him leading his family of wife and three kids, with their earthly belongings on their head, walking down the road (Ilangakoon, 2003, p.34).

This third instance shows the kind of language used in the past to control workers and the power planters had in terminating employment. The second instance contrasts with this, illustrating the need to be mindful and somewhat respectful when addressing pluckers as the estate is already dealing with a shortage of workers and cannot afford to lose more. This is further demonstrated in the first statement wherein a retired plucker shares how they learnt their work under coercion, but the younger generation will no longer tolerate this as they have other options for work.

The retired plucker in her interview stated that in Division A, where she worked, 20 years ago there were 150 pluckers. Today, there are only 30. This severe reduction in worker numbers has created a need to change the way planters’ power of control is exercised. UMA has actively attempted to engage with its workers. The manager was renowned in the company for having good relations with the workers — both by workers and even by trade union leaders of UMA, who agreed workers could generally resolve issues without consulting their trade
union officials because of their relatively friendly relationship with the manager. In one instance — after the end of serious negotiations between two factions of workers in Division C, in which I participated — the manager highlighted how complex it is to manage people, how wide the scope of estate management needs to be (resolving not only work matters but also personal conflicts and family issues) and how diplomatic the present estate managers have to be. He further added that keeping people in the estate is the number one task right now, so learning about tea or rubber is secondary to this. There was a definite difference in the attitude of the estate management towards their workers compared with the attitudes of former planters. For example, a statement made by a former planter in his interview regarding the issue of workers leaving the estate:

*Even during our time, after work they [workers] went to work in the village. But we controlled and held them back to do our work. We also said, you can go to the village and earn additional money — we don’t have a problem in this. But make sure that you finish the work in the estate before you go. If you go there and not come here, gahala pannanawa! [you’ll be beaten up and thrown out!] You say these things and scare them. So if you don’t have the guts to control your labour, and if you don’t know how to handle them, that is the failure of the management.*

Although this former planter previously worked in UMA and had retired just seven years ago, his attitude regarding control was very different from what was observed in the present-day management of UMA. He accused the present-day estate management of having ‘spoilt’ the workers with HR. While the forms of management control practised at the top is one form (good relations with workers), the form of labour control implemented by second- and third-layer management was somewhat different. The SDs and FOs were still nostalgic about the ‘good old days’ of colonial forms of plantation control such as shouting and making people afraid. This was shared by a deputy manager (DM 2) in casual conversation while I was travelling with him in a van from one division to the estate office.

*The biggest mistake of this plantation was the involvement of HR. These people [workers] need to be told sternly ‘come to work’. I don’t believe that we should be as extreme as the European planters, but there should be a middle ground.*

He pointed at a female as we passed her, in the van:
See this woman? She used to work for us before. Now she works at the village. Having HR has not done any good for us.

These differences in the expectation of an ideal form of plantation control and the frustration of what is being exercised now could be interpreted as an effect on the balance of power. In the past, the estate management had significant privilege of power and was able to impose severe controls over the life and work of the estate worker. This power seemed to be gradually receding. This is due to the shifting of power and dominance which was historically possessed by one group to the other. These power dynamics were analysed in Chapter 5. While I do not claim that the estate management is powerless even today, considering the power distance between the planters and workers that was established and maintained for over a century, an effect on the balance of power is observable. The effect of the silent movements of workers on the power of the planters and the supervisory staff could be observed as well as its implications on the ‘humanising effect’ of its execution. The humanising forms of control were observable in the way the estate manager was handling his workers. It was through these humanising forms of exercising controls that the estate sought to retain its present-day workers.

7.3.2. Flexibility in executing controls

The effects of emancipatory movements (subaltern agency and postcolonial transformations) on executing work controls were evident. Interviews and conversations with estate management, supervisory staff, estate welfare staff and workers also articulated these changes. Against these recent changes, the rigid system of plantation controls could not be maintained and this had implications. For example, conversations in the field among the management and staff revealed the decline of discipline in present-day plantations and the glorification of yesteryears. In those days, there were many workers and they listened to what they were told; they also depended on the estate and got the work done. Today, much pressure is on the management as plantation controls are being resisted by workers. Thus, plantation managers had to make compromises to gain workers’ support, and they did so in various ways.
First, compromises were made on the rigid practice of punctuality and management’s responses to workers’ failures in this. During the interviews with the estate management, they revealed that just 5 to 10 years ago if a plucker did not come to the field by exactly 7.30 a.m., well, they said “we would ask them to leave immediately. We did not tolerate people coming to work late.” This common plantation practice in Sri Lanka was observed by other researchers (Kurian, 1982, 1998, 2000; Kurian and Jayawardena, 2013). For instance, regarding a worker’s punctuality Kurian (1982) noted that,

\[\text{[i]f she is late reporting for work (sometimes even by as little as a few minutes) she … [would be] denied a full day’s wage … [and] simply ‘chased away’ by the field kanganies or the field officer in charge (p.60).}\]

However, nowadays such rigid controls are no longer practised. The management is aware that if women are repeatedly asked to leave, they will soon stop coming to work in the estate and instead find work in a private tea garden. Management cannot afford this as they have monthly targets and budgets to meet. They can therefore no longer maintain such discipline given the plantation’s shortage of workers and such likely consequences of using traditional approaches, so compromises are required. In Division B, for example, the pluckers were habitually late but instead of disciplining or even threatening them the FO subsequently made daily morning visits to the line rooms to organise the workers. The deputy manager (DM 1) of the division described this situation in casual conversation:

\[\text{People [in Division B] have been very badly used to not reporting to work on time. They expect the field officer to come and collect them from the line rooms in the morning. We need to play hide and seek and identify people going to work on other private estates and re-direct them to the muster in the morning.}\]

This was an exceptional case (also discussed in section 6.3.2). In most other divisions of UMA such issues with punctuality did not happen. Today, as a practice, no plucker in UMA is turned away merely because of punctuality in reporting for work.

The second compromise concerned flexibility in implementing the policy of waru – the practice of giving a half day’s wage to pluckers who do not pluck the norm. This norm is officially 22kgs but, if a plucker brings 18kgs during the day,
the estate does not impose such punitive measures. During my fieldwork, the practice of waru was highly scrutinised, criticised by the workers and was considered a main source of grievance. Retired workers and even the sundry workers said pluckers are increasingly leaving the estate for work in private tea gardens because of this policy of waru. In the extensive discussion of waru in Chapter 6 (see section 6.3.1), I deemed it a gendered discriminatory practice — mainly because this was an exclusive issue for pluckers. Although waru was used as an instrument of performance and control of female workers, it backfired on the management. In this instance, control measures deployed by the management created potential for its emancipatory elements to be triggered. Similar reflections are made by Gallhofer and Haslam (1991, 2003, 2017) who argue that control elements should not be polarised as repressive or emancipatory, because emancipatory potential depends on ‘who uses it, how and for what purpose’ (Gallhofer and Haslam, 1991).

As the women’s (and others’) reactions towards waru were negative and because labour shortage was already a serious issue in the estate, losing more workers through this measure would damage UMA; hence, management had to rethink this control mechanism. It had, however, been implemented by the plantation company and a single estate could not change it, especially as it directly relates to the company’s yield and revenue. Also, the company’s ERP system does not allow a full day’s pay when an individual plucker’s leaves for the day weigh less than the norm. Nevertheless, estate management had to be flexible at the ground level because of pluckers’ reaction to this control mechanism.

Consequently, during the New Year celebration of UMA on 1 January 2016, the estate manager visited all divisions and spoke to the workers. This was done after a traditional Hindu Kovil ceremony where he thanked everyone for their hard work during the year and expressed his hopes for a better new year. When he addressed the workers, he specifically raised the issue of waru. He said he would not allow this to happen from that year onwards and requested all estate workers help him. He then informed the pluckers that if any of them are unable to pluck the norm on a particular day, they could let the FO or the SD know and suggest a way they could catch up over the next few days. This would help them
balance their income (without getting waru) on days that they are unable to pluck the norm with days that they over-pluck. Watching this unfold, I realised that the estate management was offering to be flexible with one of the supposed non-negotiable control systems placed on them by the company in terms of how it exercised its management controls. It was an example of estate management yielding to the pressures imposed on them by the working community of women.

7.3.3. Creating ‘enabling’ options at work

The estate’s historical system of controls did not provide options for workers to earn in multiple ways. Pluckers were expected to work for 8 hours a day and, in subsequent periods, to pluck a particular weight of tea leaf a day. In her interview a recently retired plucker of Division A, Krishnamma, talked about the large number of workers who used to queue for work at the muster every morning. According to her, workers who reached the age of retirement (55 years) were asked to retire immediately and told that not a single additional day of work would be given to them because many youngsters were waiting to join the workforce. Today, the severe workers’ shortage means management asks pluckers to extend their retirement and even that those who have retired return to work on a cash basis.

Cash plucking, as this casual arrangement was called, was an option not only for retired workers but also for permanent pluckers once they had reached the plucking norm of 22 kg of leaf. As management was expected to achieve the budgeted targets with a shrinking number of workers, providing such options for additional earning helped management attract and retain pluckers, and it enabled the estate to reap additional output from these workers. It also gave some pluckers additional income. For example, I observed an instance where one plucker earned a permanent salary and a variable salary (from cash plucking) during the day just from plucking, and in the evening the same person earned an additional salary at the tea factory where she worked as a casual hand. She thus earned three wages. With this, she told me, she was able to modify her house, educate her son (who became a graduate teacher) and help her son financially in his life. Being a single mother, she told me that she was able to overcome many
obstacles throughout her life because of her hard work. The management control practices implemented in the form of targets set by the budget, to be achieved with a shrinking and a limited number of workers have provided some workers opportunities to work for their emancipation.

Although it created options for workers to earn additional income, the estate management was actually attempting to be flexible in order to counter some of the practices of private tea gardens. For instance, pluckers who worked in private tea gardens did so with an excuse of being paid a daily wage at the end of the day rather than at the end of the month, as was practised in the estate. To attract these pluckers the estate management became flexible. The salaries of workers are usually paid on the tenth day of each month. In addition to this, the estate manager said the following in an interview:

*We give them one advance [salary advance] at the end of the month. Sometimes now to attract people we pay them on a daily basis also if they want to buy things from the boutique. We give them an advance [day’s pay] every 5 days.*

This was practised in Division B, which had significant problems retaining pluckers in the estate for its work and thus encouraging them not to go to private tea gardens. The management therefore changed its rigid practices and offered new methods of work and earnings for these pluckers. These observations echo de Silva (2009) findings, where she highlights how labour outflows from plantations (in Sri Lanka) created better financial benefits for the remaining workers:

*The scarcity of labour in the tea plantation industry, in return, calls for an increase in wages to attract more women to work on the plantation. The employment contract has been adjusted to include fringe benefits, and more pay and freedom (de Silva, 2009, p.54).*

Subaltern agency together with postcolonial transformations caused an outflow of female workers from the estates and created ‘enabling’ options for female workers of UMA. These ‘enabling’ options were part of UMA’s management control practices. The new methods management employed offered opportunities for these workers to increase their income and gave them opportunities for a better quality of life.
7.3.4. Pressure to rethink the control system

The estate manager noted that a "shortage of workers is one of the biggest challenges we have in Sri Lanka, especially in low-grown areas." The problem is more pervasive in these areas because, according to him,

Low-grown estates are more scattered compared to high-grown tea estates, where all estates are together; and the opportunities for workers or the people who live in the estates to go out for outside work is more.

These were discussed as forms of subaltern agency in the previous section, and they have created a need for management to rethink how controls are being exercised in the estate. Estate management and corporate management believe that estate labour needs to be professionalised to attract workers with higher skills and, eventually, make the plantation community perceive this to be a high-status job. They also recognise a need to change the estate’s supervisory model.

During an interview the estate manager discussed the need for estate jobs to be made more attractive. He emphasised changing the perception that sees a worker as a mere ‘worker’. He added:

If our plantations continue in the same way, we will fail in 10 years’ time ... even for manual pluckers we have to bring in a certification system such as NVQ [National Vocational Qualification] ... and their job dignity has to be improved ... and their wage system also has to change.

He elaborated on the wage system he was proposing: rather than a daily wage the workers could be given a monthly salary linked to their productivity and profitability. This was a way to address the estate’s outflow of labour because, he suggested, it would create skilled labour and help change social perceptions of the job. Thus, changing outside perceptions, for him, could attract people to estate work:

When the workers start living in a better way, the perception will start changing. If they wear the old sarong and shirt or something they will look at it in a different way. But when the guy goes on a motorcycle wearing a pair of jeans and t-shirt, they will start looking at it like, this person is working in the estate and his lifestyle is better and things like that. So the perception outside will change by us — the employer and the employee. We have to make their income levels better. The estate income will also be better in turn.
Changing the perceptions of current and prospective workers of the estate could thus be done by increasing workers’ skill levels. According to the management, increasing pluckers’ skill levels would curb the issue of labour shortage and this would be done by introducing mechanisation (machines) to manual plucking. An interview with the CEO covered the possibility of using machines for plucking.

*The TRI [Tea Research Institute] has invented a selective plucking sheer – it doesn’t sheer the whole thing [tea bush] but selectively. There is a way they [TRI] have done it, so matured ones [leaf] are taken and it’s fairly good. Not as good as the handpicked one [leaf] but this is good. So what we are now planning is, you get a new set of girls or boys; you give them uniforms caps and all that; you make them more professional; you give them a designation, not a plucker — you say harvesting technician or something. I thought we should go further. Send them to TRI and give them training — so that they become not mere workers, they become skilled workers. I don’t mind paying them since they are professionally trained better pluckers.*

Even the estate manager discussed one of his proposals: company-wide NVQ certification, where pluckers would be trained and given certification at different levels. According to him, once they reach a particular level — for example, NVQ 3 — then they would be eligible for a supervisory job “*and their career path would be established …. We don’t mind pushing these people [workers] into staff categories, why not? They are contributing finally. That is what we want***”.

The previous two instances alluded to a need to rethink estate controls by reconstructing the job of the plucker by increasing pluckers’ skill levels and increasing the dignity of the job. These proposals also have potential enabling effects on subaltern female workers, which could enhance their skill levels and their earning capacity.

In addition to this need to rethink and reassess the form of labour the estate controls, management was rethinking part of the hierarchy that directly controls the workers — or, in other words, the position of the *kangani*. The *kangani* is the highest possible level a worker can climb to in this hierarchy (though this position is not as powerful as it once was), but those who occupied this position were primarily male. Today, the company is phasing out the *kangani* role anyway
(so no new such appointments are given) as the CEO believes the *kangani* structure is an old model and that a new supervisory model needs implementing. In the future, the FO will fulfil the duties of the *kangani*. This new supervisory model will, at least in theory, also enable workers who are skilled to potentially climb the hierarchy to a staff position. As the CEO highlighted:

*We must also keep on training. Among the pluckers we are trying to select the leaders. Not necessarily a male will be the supervisor. It may be a plucker, may be a harvester, who has been good.*

These changes are significant considering the initial forms of plantation controls over subaltern female workers. Future plans for possibly mechanising the task of plucking are anticipated, but there remains a need for a skilled labour force to operate these machines. Therefore, to curb the current labour shortage issues and to attract a new generation of workers to the estates the current system of controls cannot continue, as management seemingly understand. They know they need to enhance the perception and dignity of estate work and that this is perhaps best done through training and better pay. Hence, the severe shortage of workers caused by subaltern emancipatory movements has made management rethink how plantations are being run and the way labour is being controlled.

### 7.3.5. Encouraging workers to participate in management

The previously discussed colonial system of plantation controls that implemented institutionalised forms of power distance and fear-based coercive controls seems far removed from recent steps to encourage worker participation in estate management, as observed in the implementation of Participative Management Team (PMT) in UMA.

PMT is similar to the concept of quality circles where estate management along with workers and their leaders generate suggestions for divisional development of UMA (e.g. more effective agricultural methods or resolutions for specific work-related matters). These suggestions are documented, sent to the regional office then sent to the HR executive at head office, who presents it to the CEO.
The PMT meetings are attended by the SD, FO, AFO, CDO, HRO, the kangani,
thalaivar, the pluckers, tappers and sundry workers (about 20 people on average). Reading its minutes of meetings, I noticed that they had discussed matters on productivity and how to increase it. Also, I observed that these meetings are additionally used as a forum to inform the workers about company profitability, any financial difficulties it is enduring, the need for higher rates of productivity and various other matters such as the small team concept, waste management, financial management, different options for earning money (e.g. cash plucking) and the need to increase workers' levels of attendance, among others.

After the minutes are sent to the head office they come back to the estate with comments made by the CEO in red ink. In one overall comment the CEO instructed estate management to hold a ‘brainstorming session’ with executives, staff and workers, specifically on “how to increase field and plucker productivity; how to control costs; and what other measures and projects the division and the estate could do to improve performance”. Clearly, he wanted the PMT to be a meeting where productivity and performance solutions are elicited from the grassroots level, similar to the quality circle concept.

Figure 7-1 is an original extract (the translated text follows) of minutes of a PMT meeting held in July 2015 in one division of UMA. The red-ink writing shows the CEO’s comments. The figure shows that this particular discussion in the division was initiated by the FO and SD, who highlighted the division’s performance so far in relation to budgetary numbers. They also made use of this meeting (as a forum) to communicate the next month’s budgetary numbers, which, as is apparent throughout, is extremely important to achieve. The last point of the discussion is significant as it shows the estate’s concern about not having an adequate number of workers. The failure of the division to achieve July’s budget target was acknowledged to be because of this. The strategies discussed in this meeting such as encouraging people to bring at least 10 workers a day who can pluck 20 kg of leaf were practised while I was at UMA. Although there were issues in implementing this, it attempted to provide a temporary solution to the permanent issue of labour shortage.
Figure 7-1: Minutes of PMT meeting
Translation of Figure 7-1

<table>
<thead>
<tr>
<th>No</th>
<th>Topic</th>
<th>Details of discussion</th>
<th>Suggestion</th>
<th>Responsibility</th>
<th>Time-line</th>
<th>Progress</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>On productivity</td>
<td>Budgeted harvest for tea in July 2015 = 10,600 [kg]&lt;br&gt;Actual harvest = 7,539 [kg]&lt;br&gt;Percentage = 71%&lt;br&gt;Budgeted harvest for rubber in July 2015 = 1,621 [litres]&lt;br&gt;Actual = 1,559 [liters]&lt;br&gt;Percentage = 96%</td>
<td>FO</td>
<td>Harvesters</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>The budgeted harvest for tea and rubber in August</td>
<td>Tea harvest = 11,000&lt;br&gt;Rubber harvest = 1,621</td>
<td>FO&lt;br&gt;SD</td>
<td>Harvesters&lt;br&gt;Workers&lt;br&gt;SD&lt;br&gt;FO&lt;br&gt;HRO&lt;br&gt;CDO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>The estate’s financial position</td>
<td>The division was unable to reach the budgeted targets of 10,600 kg of tea leaf last month and this was because of the shortage of workers. To increase the number of workers, the residents of other divisions in the estate who are able to pluck 20 kg were encouraged to come to work. They were informed that payment could be made daily at the end of the day. Those who are able to bring about 10 workers a day could be given an additional incentive for this service. To discourage workers from working in private fields on Sunday, the willingness of the estate to pay at the end of the week was communicated.</td>
<td>FO&lt;br&gt;HRO&lt;br&gt;SD</td>
<td>Kanganies&lt;br&gt;Workers&lt;br&gt;Leaders</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

What has happened to Division B?

Management must very seriously get involved in improving crops/productivity in this division. Have a good dialogue with workers/staff, introduce some incentive to motivate them.
Although the extract in Figure 7-1 shows discussions relating to productivity, in many other instances workers discussed their grievances at work. Issues concerning these include delays of confirmation of temporary workers who regularly report to work, not receiving EPF statements from the Central Bank of Sri Lanka and even complaints against the quality of tea in the complementary tea packets they receive every month. There were also minutes on discussions relating to the illicit liquor trade in the division, the Kovil ceremonies, road maintenance issues and the roofing of line rooms, among other things that needed addressing.

PMT was clearly used by the workers to speak about their problems, issues and grievances. Although it perhaps did not always meet managerial needs in terms of improving performance and saving costs, PMT allowed workers in the estate to discuss issues in their division; it also made them feel that their suggestions for improvements were being heard, making them part of the decision-making process. PMT was therefore a mechanism to ensure that the results of the division would be achieved with the participation of the workers and their leaders.

7.3.6. Effect on budgetary controls

The previous subsections discussed how subaltern agency and postcolonial transformations effected the management controls practises of UMA in terms of making them more humanistic, flexible and enabling. Considering these observations, one could inquire as to how these could potentially affect budgets. This needs to be discussed but only while appreciating the context in which budgets are being designed.

During my fieldwork, the tea market in Sri Lanka was experiencing a crisis with unprecedented falls in demand, and consequently, price for tea. This was on the one hand triggered by the crisis in the Middle East (the largest buyer of Ceylon tea) directly affecting the demand for Ceylon tea. On the other hand, competition from other tea producers (for e.g. Kenya, India, China and Vietnam) increased the supply of tea in the world market, making the premium-priced tea produced in Sri Lanka less attractive and thus reducing demand further. With a
fall in demand and prices for Ceylon tea amid rising cost of production, the resultant shrinking margins forced the plantation company to develop a better monitoring system to curb its costs and achieve its targets. In light of thinning margins, techniques to better manage costs were introduced, including assigning a separate department at the head office for the entire process of budgeting. Furthermore, the monitoring structures established at the head office were designed to cascade to the regional and estate managerial level so that head office could monitor the performance of individual tea estates. Thus, budgets were here to stay, and the estate was directly controlled by the head office through them.

However, budgetary numbers and targets cannot be materialised without mobilising them through labour control practices, as discussed in Chapter 6. Therefore, although the budgetary process remained unchanged, the way budgetary targets were achieved via labour control practices experienced changes with forms of subaltern agency and postcolonial transformations discussed in this section. The implications of these changes illustrate changes taking place in the way management controls, especially labour control practices, are being practised and the compromises being made to ensure the estate's sustainability. The enabling opportunities given by these changes in management control practices, especially to subaltern females, suggest an emancipatory potential of postcolonial management controls to be realised.

7.4. Summary and conclusions

This chapter explored whether management control practices can trigger resistance and emancipatory processes from those who are being controlled and, if so, whether they shaped management control practices.

Gaining strength from the embedded context of postcolonial transformations, the plantation females engaged in instances of subaltern agency against management control practices. These were instances of speaking out, absenteeism and escape from the estate. Although these were mostly non-confrontation forms of resistance, they were visible, occurred over a period of time, and had a significant impact on the estate and how it exercised controls.
The significance of subaltern agency in this case needs to be contextualised against its backdrop of historical, social and political spheres of the postcolonial setting, the structure and type of organisation and its controls; and the workforce of UMA (detailed in chapters 4 and 5). For instance, the control structure of Sri Lankan plantations having historical links to colonialism, employing a resident workforce that was brought by colonial planters and having a generation of its community who still work in the estate; the nature of patriarchal controls enforced on plantation females’ work and life; and the practice of labour controls containing remnants of the old colonial controls infused into postcolonial work controls. Furthermore, the consideration of postcolonial conditions and transformations in Sri Lanka: the complexities of the historical changes to plantations with ownership changes; the political significance of creating a minority group (Estate Tamil) during colonial administration and its implications in the newly formed independent Sri Lanka (1948); the disenfranchisement and statelessness of this community (1949); the repatriation of some of them back to India; and trade union movements making national political alliances in their struggle for rights; the ease of restrictions for mobility of this community with the end of the three decade separatists war. This is a complex story of plantations, management controls and the subaltern plantation community. The significance of the efforts of subaltern agency discussed in this chapter can be appreciated only when it is contextualised. Subaltern agency need to be seen weighing in these historical control structures that dominated a community of people and their generations for over a century. Locating these Estate Tamil women in this context, one could argue that their exercise of agency (subaltern agency) is significant.

These efforts of subaltern agency implicated the kind of management controls practised in the estate. These management controls had a ‘humanising effect’ in the way they were being exercised that contrasted with older forms of plantation controls. They displayed elements of flexibility in certain rigid work controls and created less oppressive forms of control, but they also allowed for ‘enabling’ options for female workers towards their quality of life. Also, the subaltern emancipatory movements made the plantation management rethink and reassess the plantation’s system of controls, question its viability in the face
of such movements and move towards more enabling proposals for subaltern female workers. Moreover, management control practices included opportunities for workers to participate in the process of decision making through programmes such as PMT. These were argued in this chapter to be postcolonial management control practices that have potential for emancipatory elements to be realised.

The next chapter discusses the empirical findings analysed, and it does so through debates in accounting literature in general and management control literature in particular.
CHAPTER 8: DISCUSSION

8.1. Introduction

The previous three chapters empirically analysed management control practices in three aspects: the embedded context of double colonisation and postcolonial transformations in which management controls operated (Chapter 5); manifestation of subalternity of women workers through management control practices in UMA (Chapter 6); and emancipatory potential of these postcolonial management controls as a consequence of subaltern agency and postcolonial transformations (Chapter 7).

This chapter aims to discuss these empirical analyses and does so in section two. Following this, section three presents the study’s implications, and the final section summarises and concludes the chapter.

8.2. Discussion of the empirical analysis

This section revisits the analysis of empirical observations made through the postcolonial feminist theoretical notions used in the study: double colonisation and postcolonial transformations (Chapter 5); subalternity (Chapter 6); subaltern agency, and emancipatory potential of management control (Chapter 7). These are discussed considering the on-going debates in accounting, management accounting and control research.

8.2.1. The embedded context of management control: Double colonisation and postcolonial transformations

In Chapter 5 I initially demonstrated how plantation controls were historically designed by colonial planters. The colonial style of plantation controls operated through paternity, institutionalised power distance and fear-based coercive controls. In addition, patriarchy, fuelled by an inferior ideology of women, permeated the work roles and status of women in the hierarchy of plantation work. Therefore, women in plantations were argued to be controlled both by colonial and patriarchal controls, which is double colonisation.
Secondly, I illustrated how subsequent postcolonial transformations diluted the controls double colonisation enforced. These transformations occurred in postcolonial Sri Lanka’s political, economic and social environment. Some changes in the political environment came through trade union struggles while others derived from postcolonial economic and political decisions. Transformations in the economic environment occurred through changes in government policies towards the plantation industry and subsequent expansions in other sectors of the economy. Similarly, transformations in the social environment occurred with education and better quality of life. These transformations provided employment opportunities for the Estate Tamil community other than their traditional estate work but this led to a shortage of workers in the labour-intensive industry of plantations. By creating opportunities and choices for the plantation community to engage in work other than the estate, these postcolonial transformations displaced the colonial power of the planter and gave some degree of power to the plantation workers.

Management control research in a developing country context has discussed contextual transformations and their influence on the form of controls practised in these contexts (see section 2.3.2). For instance, Hopper et al. (2009), in their review of LDC research on management accounting, discuss five contextual regimes: colonial despotism, state capitalism, politicised state capitalism, market capitalism and politicised market capitalism (see Table 2-1). These influential LDC researchers have also used these regimes in some of their other individual research (for e.g. Uddin and Hopper, 2001; Wickramasinghe and Hopper, 2005). These researchers highlight the expectations of management accounting systems in ideal regimes of state capitalism and market capitalism and how they are different from the actual regimes, which tend to be politicised (Hopper et al., 2009, pp. 474-475). Hopper et al. (2009) and other LDC researchers therefore have analysed in detailed these contextual regime changes in LDCs which I refer in this study as postcolonial transformations. However, their analysis is from the lenses of labour process approach and cultural political economy. Postcolonial transformations in this study can be paralleled with their categorisations of state capitalism and market capitalism, but perhaps then be
labelled as anti-colonial (state ownership) and neo-colonial (privatisation) epochs.

Although LDC researchers in accounting have analysed contextual transformations in political and economic terms, their lenses are perhaps limited in capturing social transformations. In the case of UMA, it was the social movements along with economic and political changes that improved the levels of education for women and girls, and their education gave them the necessary knowledge and skills to seek other opportunities the economy offered. This macro-societal change created a shortage of workers from the traditional pool of plantation labour and had implications for UMA’s management control practices. Thus, the conceptual term ‘postcolonial transformations’ encapsulates the transformations in plantations that are perhaps missed when viewing these contexts through the lenses of labour process approach and cultural political economy.

Furthermore, deploying ‘double colonisation’ rather than ‘colonial despotism’ enables a feminist perspective to analyse colonial controls and expands our understanding of colonial forms of plantation controls. What this does, then, is recognise patriarchy as a significant element that controls women in LDCs (see section 5.2.3., 6.3.3. and 6.4), which seems to be missing in previous analysis of LDC contexts in such research. This has perhaps been largely missed because of the androcentric nature of management accounting and control research in general.

The next section discusses the micro-level management controls observed in UMA and their implications for female workers.

8.2.2. Management controls: Domination and sustenance of subalternity

The previous section discussed the embedded context in which management controls operate. From these macro-level contextual observations, I turn to micro-level management control practices in UMA. These were analysed in Chapter 6, which noted how these practices emanate from budgetary controls
and labour control practices. It also showed how the head office and the estate (UMA) designed, implemented and monitored budgetary numbers, and how this process cascaded to the individual plucker. To achieve these budgetary targets of harvesting, UMA implemented labour control practices in the field. Based on these discussions, I argued that management control practices were gendered.

This gendered form of management control practices operated in a patriarchal setting and was enmeshed in the cultural setting of plantations and their communities, and this sustained females’ subalternity. This study’s observation of a gendered nature of controls in plantation work is similar to other contextual research (see for e.g. Alawattage, 2005; Jayawarden and Kurian, 2015; Kurian, 1982, 1998, 2000; Kurian and Jayawardena, 2013; Reddock and Jain, 1998). Alawattage (2005), for instance, identified a gendered nature of labour in tea plantations in Sri Lanka where tea plucking (‘work above the tea bush’) was observed primarily to be a female job, placing these women at the bottom of the plantation hierarchy (Alawattage, 2005, p.266). Furthermore, these observations echo similar research related to accounting and gendered workplaces (Carmona and Ezzamel, 2016; Knights and Collinson, 1987; Walker, 2003), which argue that, although more research is needed on this theme, gender is performed to control and dominate, and accounting technologies play a role in reaffirming existing gender divisions (Carmona and Ezzamel, 2016). Thus, management controls deployed in plantations could be argued to reaffirm those gender divisions already existing in plantation communities, perpetuating women’s subalternity.

However, our understanding on gender and management control is limited. For instance, in their review, Otley et al. (1995) highlight how “[g]ender issues in management control have received scant attention, despite an emerging set of questions about the extent to which there are ‘feminine’ and ‘masculine’ styles of managing” (p.S42). These authors’ passing reference in their work to “feminine gender stereotypes” and to “‘feminine’ and ‘masculine’ styles of managing” (p.S42) implies that these were the gender issues which they attempted to articulate rather than control issues of women. While they say ‘gender issues’ in management control is an area of research that has been
neglected and requires further research, their focus seems to be on managerial women. Similarly, accounting’s gender agenda seems to be largely focused on issues of managerial/accounting/professional women as well (see for e.g. Haynes, 2006, 2008a, 2008b, 2013; Joyce and Walker, 2015; Kamla, 2012; Kim, 2004b; Kirkham, 1992; Kirkham and Loft, 1993). Although some of them explore issues of minority women (race/ethnicity) within this context (Kamla, 2012; Kim, 2004a, 2004b; McNicholas et al., 2004) their focus does not seem to be extended to other categories of working women in organisations.

My focus on subaltern plantation women who are categorised as workers engaged in the job of tea plucking builds on this body of research by considering another category of working women apart from those engaged in the accountancy profession located in a developing country context. These women work in a gendered workplace in gender-assigned jobs within a gendered hierarchy and under gendered control; they also experience gender issues (subalternity) which stem from the socio-cultural context of plantations. Management control practices in this context sustained subalternity of female plantation workers through domination and “cultural consent” (Jayawardena and Kurian, 2015, p.298). Subalternity among plantation workers was also observed by Alawattage and Wickramasinghe (2009b) within similar oppressive historical colonial structures of plantation management. The present study built on their conceptualisation to include a much more disadvantaged category of workers: Estate Tamil ethnic minority female workers in the plantations.

Subalternity was reaffirmed in UMA through labour control practices that discriminated female workers from their male counterparts. Its gendered labour control practices were tied to the estate budget’s targets and operated in a patriarchal system. In Chapter 6 I demonstrated how the budgetary numbers cascaded to particular estate divisions and on to the microcosm of an individual plucker. There, I showed how the colour card system and PET performance evaluation systems were linked to achieving this budgetary target. Therefore, the colour card systems and PET were ways the company linked achieving individual budgetary targets. Subaltern work being represented by colours and
numbers was argued to be a symbolic form of repression whereby individuality is replaced by numbers and symbols.

Furthermore, Chapter 6 noted that even if the colour card system, the intensity of supervision and the control of female tea pluckers were made on the justification that plucking is the estate’s most important revenue-generating activity, then the task of plucking should have been given more prominence and more remuneration than other estate jobs. However, the converse was observed. Tea plucking was a less prestigious job because it was considered a female job. It was comparatively less remunerative than jobs done by male workers (sundry workers) as these were paid the same wage for fewer hours worked in a day. This is despite pluckers needing to be skilled or semi-skilled in their job while male workers were engaged in low-skilled jobs. Thus, management control practices in the estate, dominated and controlled the work and life of female workers, and thus were perpetuating subalternity.

The next section discusses the effects labour control practices had on the subalterns observed in this case study, particularly their efforts in terms of subaltern agency against these controls.

8.2.3. Subaltern agency against controls

The previous section discussed the gendered nature of management controls and how they sustained female workers’ subalternity. This section discusses subaltern females’ resistance to these controls. In postcolonial feminist language, this resistance involves exercising subaltern agency.

Subaltern agency was exerted against the repressive estate controls these women experienced (see Chapter 7). Historical emancipatory activities in plantations (as discussed in Chapter 5) — especially the trade union movements, which brought about significant changes to plantation controls — were a form of resistance against excessive force and controls over labour. Therefore, it was these controls that triggered emancipatory action, as Laclau (1992) and Alvesson and Willmott (1992) similarly argued. Most female plantation workers’ active attempts at resistance were less prominent in trade unions and in organising
trade union action. Although there were female trade union leaders (*thalaivee*), they did not play any significant role in trade union decisions and were even reluctant to attend some of its meetings.

Observations of passive resistance or subaltern agency included the following: temporary acts of defiance in not reporting to work (i.e. absenteeism); refusal to work in the estate because of coercive control practices such as shouting; refusal of patriarchal demands such as requests for sexual favours; resistances against discriminatory gendered policy of *waru*; reactions against inflexibilities in work conditions; and speaking out against injustice. Another form of subaltern agency was ‘escape’, which came in two forms: one was subaltern females’ attempts to escape the estate’s manual work by working in other avenues while residing in the estate; the other concerned their plans to escape the system of ‘estate’ all together.

Therefore, speaking out, absenteeism and escape, although mostly non-confrontational, were visible (not hidden) forms of resistance. They all took place in and were facilitated by the embedded context of postcolonial transformations that gradually increased the workforce’s power. Instances of female workers’ resistance were however given less visibility compared to their male counterpart, even though female workers constituted the largest trade union membership. This has led to the widely held assumption of the submissive female, which my observations in the estate did not support. These women were not ‘passive victims’ of the controls enforced on them (*Jayawardena, 1986; Mohanty, 1995, p. 261*). Moreover, their actions were not isolated organisational-level resistances but collective struggles that were connected to broader social movements (*Spicer and Böhm, 2007*).

These observations echo a similar theme of subaltern resistance movements in other plantations in the same context such as in *Duncan (2002)* related to coffee plantations in Ceylon and *Alawattage and Wickramasinghe (2009b)* on tea plantations in Sri Lanka. Both papers were in relation to male plantation workers. The work of *Alawattage and Wickramasinghe (2009b)* is particularly noteworthy because of the similarities in context and the focus on accounting-
based controls in the plantation. The authors read subaltern workers’ submissiveness against their domination as a form of passive resistance, arguing that “submissiveness was not simply a passive ‘acceptance’ but an active strategy to avoid what could be worse for the subalterns” (p.399). They identified three forms of passive resistance: alcoholism, pilfering and moving out. The present research builds on the work of Alawattage and Wickramasinghe (2009b), as will be elaborated when Chapter 9 presents the study’s contributions.

As noted, women in the estate primarily engaged in visible forms of resistance (‘speaking out’, absenteeism and escape) even though these were mostly non-confrontational. Hidden forms of resistances were also observed during my fieldwork, such as anonymous letters written by workers\(^{55}\) and sent to the plantation company’s corporate management, to complain about the estate management. These hidden forms of resistance similar to those observed by Alawattage and Wickramasinghe (2009b) were primarily utilised by male workers and against the estate management. However, it was the visible, non-confrontational forms of subaltern agency exhibited by females that had the most significant influence on plantation controls. Within the embedded context of postcolonial transformations, women made choices about their work and life in the plantation, and these choices had ripple effects on the estate’s labour pool, having implications on the estate’s management control practices.

Research has observed control and resistance to exist together (Hawkins, 2008), one reacting to the other resulting in emancipatory possibilities (Laclau, 1992). The next section discusses the implications of subaltern agency and postcolonial transformations in influencing the potential for emancipatory elements of postcolonial management controls.

\(^{55}\) Although the letters were anonymous, in most instances the sources of these letters were leaked, revealing them to be men; in other instances the management suspected a few workers but had no evidence of the source. None of these involved the estate’s female workers.
8.2.4. Emancipatory potential of postcolonial management controls

Section 8.2.2 discussed how management controls in the case estate dominated and perpetuated female workers’ subalternity, while section 8.2.3 discussed subalterns’ efforts to exercise their agency against these controls. This section, considering the implications of the embedded context (section 8.2.1) and subaltern agency discuss the emancipatory potential of postcolonial management controls.

Subaltern agency was observed to influence the management controls practices of the estate (see, for example, Chapter 7). Because of such subaltern agency, these management controls underwent a ‘humanising effect’ in the way they were exercised, in contrast to historical forms of plantation controls (double colonisation). These controls demonstrated elements of flexibility in implementing certain previously practiced rigid work controls, resulting in less oppressive form of control, and moreover creating ‘enabling’ options for female workers to pursue a better quality of life. Furthermore, management implemented practices to increase worker participation through PMT, and demonstrated their willingness to rethink and reassess the system of plantation controls towards more enabling proposals for subaltern female workers. These were argued to be an emancipatory form of postcolonial management control.

Management control literature has identified both controlling (coercive) and enabling uses of management control systems. Some of these are from the position of the controller and through the lens of contingency theory (see for e.g. Adler and Borys, 1996; Ahrens and Chapman, 2004; Mundy, 2010). Another perspective, critical theorising, has explored the emancipatory intent of management accounting technologies such as participatory budgeting: leading to participatory democracy and social change (Célérier and Cuenca Botey, 2015) and ontological plurality in incorporating grassroots’ participants perspectives, abilities and concerns (Bryer, 2014), among others. Some researchers illustrate forms of resistance articulated in contextual cultural and political terms, arguing that resistance leads to a restoration of old control systems when new systems are introduced (Wickramasinghe and Hopper, 2005; Wickramasinghe et al.,
Others illustrate how resistance movements could implicate the higher-level governance systems towards emancipation. For instance, resistance created through public and hidden transcripts (with the support of political forces) could transform governance and accountability structures in plantations (Alawattage and Wickramasinghe, 2009b), or could have implications on how governance and control technologies are executed as a result of resistance from indigenous social groups (Neu and Heincke, 2004).

Considering the similarity of context and theme between this research and the work of Alawattage and Wickramasinghe (2009b) (as also discussed in other sections), it important to discuss the analysis of my findings in light of theirs. They theorised resistance as emancipatory (Subaltern Emancipatory Accounting), resulting in transformations in plantations’ governance and accountability structures. According to them transformations were necessary due to the failures of institutional forms of accountability (e.g. productivity losses via absenteeism, waste, corruption, theft, health deterioration) and powerful discourses that hierarchical governance and accountability structures are economically unsustainable. While their research was a macro focus on structural transformations of the plantation industry, which they argued to be driven by emancipatory movements of public and hidden transcripts, the focus of the current research was on examining how emancipatory movements shape management controls practiced in the specific tea estate. Therefore, this research takes Alawattage and Wickramasinghe (2009b)’s macro focus towards a micro level analysis. There, I identified how postcolonial management control practices of the case estate were shaped by subaltern agency, strengthened by the embedded context of postcolonial transformations.

The little research in mainstream management control literature on control/coercive and enabling use of management controls seemingly identified an enabling use when employees are given more control over their job (see for e.g. Ahrens and Chapman, 2004) or when opportunities are given for employees to master their tasks (see Adler and Borys, 1996) rather than employees’ exercising their agency or resistance against control practices. However, accounting and emancipatory literature considers this latter aspect — resistance
against controls. For instance, through their historical analysis Gallhofer and Haslam (2003) show how accounting numbers provide visibility to emancipatory movements against repressive controls. Similar to Gallhofer et al.’s (2015) conception of emancipation, the present research observed postcolonial management controls taking shape over time through the process of resistance efforts and contextual transformations. Although these emancipatory movements could be discussed separately as contextual and organisational-level forces against repressive forms of plantation management controls, in reality these are complex interconnected elements that should not be considered in isolation.

8.3. Implications of the study

This section discusses the study’s implications on three main aspects: first, on the form of management controls practised; secondly, on the role of management control practices; and, finally, potential implications for practising managers.

8.3.1. Forms of management controls practised

Management controls in developing country contexts are inherently bureaucratic, coercive and commanding (e.g. Alawattage and Wickramasinghe, 2008, 2009a, 2009b; Duncan, 2002; Hopper et al., 2009; Jayawardena and Kurian, 2015). This was also observed in this study, to some extent. For instance, I reported in Chapter 6 that an FO admitted the following about this role: “Sometimes you need to shout at people. Otherwise you can’t get things done.” In another instance I reported that an SD told me how failure to implement stern forms of controls equates to unsuccessful forms of plantation management. He stated: “The biggest mistake of this plantation was the involvement of HR. These people [workers] need to be told sternly ‘come to work!’.... Having HR has not done any good to us.”.

This was the general attitude towards controls in plantations. During my fieldwork I observed instances of commanding forms of controls being applied to workers by supervisors to get things done. However, I also observed a level of tolerance of this by workers, perhaps because it has become a normal practice.
over many years of plantation work. Such tolerance was not similar to those discussed in historical accounts of plantation controls. For instance, in Chapter 7 I reported a statement by a retired female plucker:

*Those days the kanganies used to punish us if we didn’t pluck correctly. They used to hit our fingers. We were afraid of them and we learned from them. Today, if you go to do that to this generation of pluckers, they would no longer come to work. They will say ‘oh I don’t have to come here to work, I can go to gode [private tea gardens], I can go to work in the shop’ and likewise. Those days it was not like that. We only had work in the estate. So we learned even with beatings.*

Although subalternity was being perpetuated in the ways women were being controlled in the plantations (discussed in section 6.2), these women were not willing to tolerate it if coercive forms of controls exceeded a certain threshold. These levels were not recorded and not measurable but both the plantation management and supervisory staff generally understood what these levels were.

The intolerance of coercive commanding forms of controls especially by female workers was apparent from the subaltern agency and postcolonial transformations that were taking place. Subaltern agency was observed in the acts of speaking out, absenteeism and escape (see section 7.2 and 8.2.3). These were supported by postcolonial transformations. Postcolonial transformations were macro-level powerful forces that neither the plantation management nor the industry could curtail. These transformations and subaltern agency made management controls in the estate relatively flexible, enabling, and encouraging for worker participation in some aspects of decision making (see section 7.3 and 8.2.4.). Therefore, these transformations and subaltern agency was seen to displace the historical power of the planter (controller) and shape the form of management controls practiced.

Thus, despite the historical practices of plantation controls and the inherent character of management controls observed in developing country contexts (e.g. Alawattage and Wickramasinghe, 2008, 2009a, 2009b; Duncan, 2002; Hopper et al., 2009; Jayawardena and Kurian, 2015), subaltern forms of agency and postcolonial transformations were changing the shape of management controls. They could no longer be practiced in the same coercive, bureaucratic and commanding forms. Forms of management controls therefore seem to be shaped
not merely from the top, as discussed widely in mainstream managerial centric research of management control, but also by the responses of the ‘controlled’ who occupy the bottom of the hierarchy. In Sri Lankan tea plantations, the changes to the forms of control were becoming durable as a result of powerful macro-level contextual transformations that drive them. These macro-level forces that instigated these changes are unlikely to regress. The observations on the changing form of management controls in these contexts therefore need further research.

8.3.2. The role of management accounting practices

The role of management accounting has been a cause for debate among researchers. A ceremonial role of accounting has been observed in LDC research. For instance, in their study of tea plantations in Sri Lanka, Alawattage and Wickramasinghe (2008) said that labour is controlled “not by calculative techniques of management, but by a rather complex political network which infuses economic enterprises, civil society and the political state” (p.295). In another case concerning a Bangladeshi soap manufacturing company, Uddin and Hopper (2001) also observed that accounting was “marginal, ritualistic, and decoupled from operations” (p.643). Similarly, How and Alawattage (2012), through their empirical investigation into ERP implementation in a Malaysian company, argue that accounting is decoupled from the core operational activities because of the ‘political imperfections’ of the business. Furthermore, in a review of case studies from Bangladesh, Ghana and Sri Lanka Hopper et al. (2012b) conclude that privatising state-owned enterprises of LDCs with the advent of neoliberalism although brought “tighter controls over labour” (p.215) were found to have unintended consequences and were “susceptible to cultural and political ramifications” (p.221). These studies therefore seemingly highlight how accounting and management accounting practices observed in LDCs are culturally and politically sensitive, and they play a ceremonial role in the control of labour.

However, contrary to these observations in the above stream of research, this study found budgets to play an active role in labour control while being
culturally and politically sensitive. Chapter 6 demonstrated how the estate’s budget communicated its performance to the head office in the form of numbers, a process that also helped the head office remotely control all of its estates scattered in the country. The monthly budget and the weekly monitoring of harvest made each estate accountable to its targets. At the estate level, achieving the budgetary targets for harvesting crops (e.g. tea) involved labour control practices in the tea fields. Budgetary targets were linked to these labour control practices in the form of work and target allocations, and assessments of workers’ performance. Performance of these targets was assessed by categorising female pluckers in a system of coloured employee cards. Through this system along with programmes such as PET the company linked the achievement of budgetary targets to pluckers’ individual performance. Thus, budgetary controls were linked to the labour control practices of the estate.

However, contrary observations were made by Alawattage and Wickramasinghe (2008), claiming a ceremonial role of accounting in the similar context of plantations in Sri Lanka. Perhaps their observations are different from those in this work because of the transformations that have taken place in the tea market in subsequent years. These transformations resulted in thinning margins for plantation companies so they consequently needed tighter forms of control, which they mobilised through budgets. In other words, plantation companies had to operate with market pragmatism as a reaction to globalisation movements taking place in the industry (see section 7.3.6) by executing tighter management control practices. These developments therefore require revisits to the debate on the ceremonial role of management control.

Although this research observes that budgets control subaltern work, it does not claim that cultural and political ramifications of plantations play no role in the budgetary process. Similar to the observations in other research in a developing country context (see for e.g. Hopper et al., 2009, 2012b; Uddin and Hopper, 2001; Wickramasinghe and Hopper, 2005), the case estate of this work was susceptible to the cultural political elements that historically determined work in the estate. Indeed, it was the cultural impositions of patriarchy and the historical political manifestations of ethnicity that determined the plantation
work hierarchy which controlled subaltern female workers. In this particular case, the management was able to enforce budgetary control practices accommodating these patriarchal cultural elements to control subaltern labour. Previous research in management accounting and control in LDCs deployed lenses of cultural political economy (see, for example, Hopper et al., 2009 for a review). However, these lenses failed to capture the ‘multiple and overlapping’ patriarchies of gender, ethnicity, colonialism and social class that worked together to control female workers in the tea estate (as also discussed in section 8.2.1). Such a framework therefore limits our understanding of the extent to which marginalised females are being repressed and controlled through management control practices in such complex settings. These observations therefore also call for a revisit to those theoretical lenses such as cultural political economy that have dominated management control research in LDCs.

8.3.3. Insights for practising managers

Although this research is based on a single case study of management controls in a developing country context through a lens of postcolonial feminism, it still provides insights into management control research in general, which targets practising managers. The study provides insights to practicing managers on the importance of understanding the following: the embedded context of controls; effects of implementing controls over a workforce; the need for controls to be responsive to change; and the contribution of female employees to the organisation.

First, this research implicates the importance of the embedded context in influencing management control practices. The study shows how cultural forms of patriarchal control on the one hand and historical and traditional forms of control designs on the other continue to influence how controls are practised. Thus, understanding the context and the culture, including changes in these, is vital for implementing forms of control.

Furthermore, the study questioned whether management control should be seen merely as a managerial-centric practice; instead, it suggested that management control could perhaps be seen as an outcome of the interrelationship between
the controller and the controlled, and one that is located in a particular context. If effectiveness is the main goal of management, rather than suggesting control elements that can predict effectiveness (Otley, 2016), this research highlighted the importance of understanding the control behaviour of both the controller and the controlled but also the consequences of this behaviour. The research showed how controls practices can incite resistance movements even among the most subaltern groups – be it male or female. Thus, the findings of this study highlight the need to rethink how controls are implemented and the consequences of this. This is especially vital for organisations that are labour intensive.

Moreover, the findings of the study suggest that although management controls are designed at the top, they can be influenced by the pressure for change instigated from the bottom. Therefore, increased levels of involvement from the bottom layer of workers in decision-making would benefit the organisation in the long run. This not only encourages a participatory and an emancipatory form of management control but also creates a system of controls that is responsive to change.

Lastly, the importance of females’ contribution in organisations needs to be highlighted. Their reproductive roles in addition to their labouring efforts needs to be recognised. In a patriarchal setting as in this research, the suppression of women is normalised and unquestioned. Women in these contexts may be found to culturally consent to their exploitation. However, the findings herein suggest that women want to be treated with dignity and respect. They were not willing to work in its absence. Although historical links were strong in the plantation, it was not a determining factor when dignity and respect were compromised. Thus, the importance of respecting all employees at all levels of the hierarchy and to consider them to be significant stakeholders of the organisation needs to be emphasised. In a changing world of equal rights and ethical practices in terms of work controls, control practices should ideally surpass archaic discriminatory practices and pursue better forms of participatory, democratic and emancipatory forms of controls.
8.4. Summary and conclusions

This chapter first discussed the empirical analyses presented in chapters 5, 6 and 7. It was organised through the theoretical notions used in the study’s analyses (double colonisation and postcolonial transformations; subalternity; subaltern agency and emancipatory possibilities of management control) and discussed in light of on-going debates in accounting, management accounting and control research.

Further, based on these discussions, the second section presented the study’s implications on three aspects: forms of management controls practised, the role of management controls, and insights for practising managers. The implications of a changing form of management controls were discussed in the context of LDCs, where postcolonial transformations and subaltern agency seems to make relative changes to coercive forms of management controls to flexible and enabling forms. The study also has implications on the role of management controls practiced in developing country contexts, as the findings contradicted the widely acknowledged ceremonial role of management control practices in LDC research. Finally, implications of the study to practicing managers were discussed by providing insights to the importance of understanding the embedded context in implementing controls, the effect of controls on the workforce, and their effects on the system of controls, as well as the importance of recognising the contribution of female employees to the organisation.

The next chapter, which is the final chapter, concludes the thesis by summarising the argument, demonstrating the contributions of the research and highlighting possible directions for future research.
CHAPTER 9: CONCLUSION

9.1. Introduction

As the final chapter, this chapter concludes the thesis by reflecting on the story, and highlighting the outcomes of the research questions raised. Also, the study’s contributions as well as suggested directions for future research are presented, and the chapter ends with ethnographic reflections and some concluding thoughts.

9.2. The story in the thesis

This thesis contained a story of management controls in a tea plantation in Sri Lanka. As management controls were conceptualised to encompass broader macro-environmental dynamics and micro-organisational directions and decisions that ultimately exert control over specific individuals and groups (see section 2.2.1), the story of management controls needed to include this macro-micro dynamic. Therefore, present-day management control practices of the tea plantation could be explored only by locating these in the historical context in which they emerged as well as the cultural and political context of the people concerned and the land in which they lived and worked. Thus, the micro story of these management controls over labour, especially female labour, was narrated by locating it in the macro story of related historical-socio-cultural and political landscape of plantations in Sri Lanka with its transformations. Seeing management controls as embedded in a macro context enabled the analysis of its connections to the micro setting of UMA and its management controls, both the forms of controls and agency that resisted them. This was a story from the perspective of those being controlled, and these female plantation workers are at the centre of this story. This story from ‘below’ addresses concerns raised in management control literature that it is seemingly disinterested in the perspective of the “marginalised and disadvantaged societal groups”, which is highlighted as a “cause for concern” (Hopper and Bui, 2016, p.26). Apart from this, this story about management controls from a postcolonial feminist lens problematises the wide use of Western theoretical lenses to explore non-Western contextual control issues, and it further problematises the androcentric
nature of research and the paucity of exploring the issues and concerns of women, especially those who are being controlled.

Thus, considering these research gaps and drawing on a theoretical framework of postcolonial feminism, the study answered its research questions by narrating a management control story. This story is thus organised via three main episodes addressing each of the three research questions respectively: first, the historical macro story of plantation controls and their subsequent transformations; secondly, the micro story about controlling the female plantation workers who are embedded in the macro control setting; thirdly, the story of how subaltern agency affects the management controls practised, and the possible awareness that the story of management controls being practised perhaps needs alterations if the story of tea plantations is to continue in the foreseeable future.

9.2.1. The embedded context of management controls

Historical colonial plantation controls operated through paternity, institutionalised power distance and fear-based coercive controls. Power to control workers was acquired primarily through these means. According to a former planter:

Plantations were run as self-contained ‘mini empires’ with the superintendent all powerful …. The workforce was considered a means to an end ... workers were brought in from India, and they were left at the mercy and goodwill of the individual superintendents. In fact, the superintendent had control over any resident worker on his particular plantation, from the time that he was born, right up to the time of his death. Basic human rights were almost non-existent ... movement was so controlled that even if a worker applied for work on a [different] plantation, he was not offered employment ... without a private and confidential letter from his previous employer. It was left to the whims and fancies of his previous employer to state whether he had any objections to the worker being offered employment elsewhere or not (Van Houten, 1981, p.73).

The reference to ‘mini empires’ in the above quote was discussed in the empirical analysis of Chapter 5, where I showed how plantation control structures were widely accepted to be ‘total institutions’ (Alawattage and Wickramasinghe, 2008, 2009a; Best, 1968; Jayawardena and Kurian, 2015; Kurian, 1998; Reddock and Jain, 1998) or institutions with similar restrictions
on labour mobility (de Silva, 1982). There, I discussed how present-day plantation management controls were influenced by these historical colonial systems of controls. This was evident, for example, in the way hierarchical plantation structures are designed. The hierarchical structure of UMA, for instance (see section 4.7.3 and 6.4), shows an obvious ethnic bias. The positions the former colonial British planters occupied are now occupied by the Sinhalese management, but the workers were still Estate Tamil people. These social hierarchies and power gaps were designed into the control system and were also evident in living arrangements: resident planters had bungalows and their own bungalow staff, staff members had official staff quarters and the workers lived in line rooms and had minimal facilities.

In addition to the difficulties all plantation workers endured under colonial controls generally, women workers in plantations experienced ‘plantation patriarchy’ (Jayawardena and Kurian, 2015, p.12). Jayawardena and Kurian (2015) argue that the social hierarchies and gender biases in colonialism as well as in culture (e.g. ethnicity, caste, region) were incorporated into this plantation patriarchy, shaping the structure of the labour regimes and the plantation’s social organisation. These caused women workers to be “victims of these ‘multiple and overlapping patriarchies’” (Jayawardena and Kurian, 2015, p.13). Patriarchy, fuelled by an inferior ideology of women, permeated to the work roles and status of women in the hierarchy of plantation work — for instance, it justified the payment of lower wages for the same category of job (worker). Subsequently, when wages were equalised in 1984 patriarchy justified the payment of similar wages for a higher number of hours worked by women (Kurian, 1998) in addition to their higher skill levels. Therefore, women in plantations were controlled by patriarchal systems of dominance as well as colonial controls, which is conceptualised as double colonisation by postcolonial feminists similar to this study.

Although colonial remnants of plantation controls were still apparent in the plantations’ control structures, hierarchies, certain practices of work controls and control over the lives of residents in plantations (as discussed in Chapter 5), postcolonial transformations were taking place. These were instigated by trade
union struggles, economic and political decisions of the state, and social developments such as education. These transformations provided opportunities for women in postcolonial plantations — on the one hand by freeing them to some extent from enforced patriarchal cultural controls (in their work and in their own homes) and on the other hand by offering mobility and opportunities for women to gain employment outside the estate’s confines. Consequently, these postcolonial transformations gradually displaced some degree of power in exercising controls by the planter (controller), enabling workers to gain some degree of power themselves.

The discussion in this section addressed the first research question of how management control practices are located in the embedded context of colonial history and postcolonial present. Management controls in UMA operated in this embedded context. Locating in this embedded context, the everyday forms of management controls practised in UMA are narrated in the next section.

9.2.2. Management controls over subaltern women

Based on the broad conception of management controls (see section 2.2.1), the practices observed in UMA relating to budgets and labour control in the tea fields aimed particularly at controlling labour to achieve company objectives were deemed management control practices. The plantation company’s budget played a significant role in controlling estate operations, particularly the budgetary guidelines, the process of budgeting including the monitoring process by the head office. Overall, the budget communicated the estate’s performance through numbers and these helped the head office remotely control all 17 estates. The monthly budget and weekly monitoring of harvest by the head office, for instance, was a consistent form of control by the head office control over estate work. At the estate level, certain budgetary items relating to harvesting were monitored daily with particularly significant intensity as harvesting was the estate’s primary revenue-generating activity.

The estate enforced labour control practices in the tea fields for each tea plucker to achieve the budgetary targets of crop harvests. These labour control practices included monitoring pluckers’ daily attendance, allocating work space
(nera), enforcing a daily plucking work norm (18 kg) but paying a half day’s wage (waru) for not plucking the norm; applying other work standards for tea harvesting; and weighing the plucked tea leaf. Budgetary controls were linked to labour control practices as the former mobilised budgetary targets for harvesting. Evaluating pluckers’ performance was also linked to the budgetary numbers. For instance, the tea pluckers were assessed on two criteria: the number of kilograms of tea plucked in relation to the monthly budgetary target, and their attendance for the month. These criteria were averaged as a percentage and pluckers were then assigned a specific colour of employee card accordingly. This colour card system along with programmes such as PET was another way budgetary targets were mobilised to the individual performance of pluckers. Thus, budgetary targets were achieved by mobilising labour control practices.

Labour control practices in UMA in the form of task allocation, supervision through the hierarchy, and performance evaluation were observed to be gendered. Regarding the hierarchy of plantation controls, all management and almost all field supervisors were male, while tea pluckers at the bottom of the plantation hierarchy were female. Other than the gendered nature of the hierarchy, the assignment of jobs also is gendered. For instance, regarding tea cultivation, the task of tea plucking was allocated to women while all other work in the tea fields such as weeding, fertiliser application and general field maintenance work was allocated to sundry workers, who were male. A gendered nature of labour control was observed not merely in the allocation of work but also in the duration of work by men and women. The male workers worked far fewer hours than the female workers did. Female pluckers as mentioned were also colour coded and monitored intensively because of the significance of their output, as the tea harvest was the estate’s primary revenue-generating activity. Nevertheless, as plucking is a female job it was deemed less prestigious than a male job; it was also comparatively less remunerative despite requiring a relatively higher degree of skill. Management control practices in UMA are therefore embedded in assumptions of a patriarchy of the Estate Tamil society and they perpetuate a gendered division of labour that has its roots in colonial plantations. These beliefs allowed the estate’s management control practices to
dominate and control the work and life of subaltern women, perpetuating their subalternity.

This discussion addressed the second research question about how management control practices dominate and control the work and life of subaltern women. Although subalternity was being perpetuated in the way women were being controlled and despite control practices displaying coercion, these women were not willing to tolerate certain coercive forms of controls nor others exceeding a certain threshold. Their intolerances towards certain coercive forms and levels of controls were evident in the subaltern agency and postcolonial transformations that were taking place. These are narrated in the next section.

9.2.3. Subaltern agency and management control’s emancipatory potential

Most female plantation workers were less prominent in their trade unions’ active attempts at resistance. Although female workers constitute the largest number of trade union members, their active participation in leadership positions was not common. Therefore, instances of female workers’ resistance was not given much visibility compared to those of their male counterparts. Relatively few observations made of these women’s confrontational resistance were when some spoke up to the hierarchy. Most resistance by them, however, came when they displayed passive resistance against the estate’s labour controls. Notably, the significance of subaltern agency can be appreciated only against the backdrop of the historical social and political spheres of the colonial and postcolonial setting as well as the structure and type of organisation and its controls — in this case a plantation and the control of its workforce. In light of the historical control structures that dominated a community of people for over a century and the patriarchal systems that were infused into these systems, the albeit commonly passive forms of subaltern agency by these women are still significant.

Subaltern agency was explored in detail in this work not by limiting observations to those female workers currently working in UMA but by including other Estate Tamil women who were residing in UMA with potential to work in the estate. The latter community was still under the controls of UMA as residents and had
historically been considered part of the plantation’s labour pool. The impact of subaltern agency on UMA and its systems of controls can be understood clearly only when broadening the analysis to this pool of women, especially because how controls operate inside the planation influences whether this potential labour would want to participate in such work. Conversely, the lack of attraction from this pool due to the nature of controls has repercussions on the way controls are being exercised on the current workforce and perhaps influence changes to address issues of both retention and attraction.

Thus, to answer the first part of the third research question on whether management control practices can trigger resistance and emancipatory processes from this marginalised group of Estate Tamil females in UMA, observations of subaltern agency was presented, discussed and analysed: observations of women speaking out, their resistance against the estate’s labour control policies and practices, their attempts of escape from the estate’s manual work, and finally their attempts of escape from UMA. This answer leads to the next sub question of, if so, how do they shape management control practices, was answered by exploring the implications of subaltern agency (located in the embedded context of postcolonial transformations) on the management controls practised in UMA.

As already noted, five implications of subaltern agency on management control practices were identified and analysed. First, they affected the degree of power the estate management maintained over its workers which made management controls less coercive and more humane. Secondly, they affected the rigid practices of plantation controls in terms of making them less oppressive and more flexible, even though, at times, this involved compromising company policies so that workers would not be discouraged from estate work. Thirdly, they influenced the creation of ‘enabling’ options for the women who were already working. Fourthly, as these movements of subaltern agency were causing significant issues regarding labour shortage they questioned the viability of estates and made plantation management rethink and reassess the kinds of controls currently being practised. Finally, implementing programmes such as PMT enabled workers in each division of UMA to participate in decisions that concerned their own division. These attempts were made to encourage workers
to get involved in a participatory form of estate management, albeit in a rudimentary form. All these implications for management control practices reflect the changes taking place in how they are being practised and indeed the compromises being made to ensure estate sustainability. Overall, these changes in management control practices offer possibilities for emancipatory elements in postcolonial management control practices to be realised.

9.3. Contributions of the study

This study contributes to accounting and management control research as well as gender and postcolonial research in organisations. The use of postcolonial feminist theory as a lens through which to observe, analyse and narrate the story of management controls offered a distinct perspective to make these contributions. In this section these are discussed in general but are also connected to the specific debates in research.

First, in relation to postcolonial theory, this research contributes empirically to everyday forms of postcolonial resistance/agency in organisations (e.g. Prasad and Prasad, 2003), the postcolonial theorisation of organisation control (e.g. Mir et al., 2003) and, in particular, accounting (e.g. Anissette and Neu, 2004; Bush and Maltby, 2004; Graham, 2009; Neu, 2001, 2003; Neu and Heincke, 2004) and the stream of postcolonial research in organisations in general (e.g. Banerjee and Prasad, 2008; Frenkel and Shenhav, 2006; Jack et al., 2011; Prasad, 2003). More specifically, this study attempted to address calls made by Jack et al. (2011) for a deepening of a postcolonial interrogative space in organisation studies. These authors say that “while the twinning of the postcolonial with questions of difference (cultural, racial and gender) is to be welcomed, we need more direct recognition of the historical control of formerly colonized locales through organization, whether by present or absent powers” (Jack et al., 2011, p. 285). The current research attempted to address this through its contextual selection of Sri Lanka’s historical colonial plantations and by examining postcolonial management controls in this country’s plantations, especially their continuing domination of subaltern women in their everyday work and lives. Furthermore, this study attempted to address certain exclusions
in accounting and subalternity research that Graham (2009) noted in the introduction to a special issue of accounting and subalternity in *Accounting Auditing and Accountability Journal*: “We have rather arbitrarily excluded many important aspects of the study of accounting on the margins of Western society, including gender and race” (p.315).

Secondly, in relation to postcolonial feminist theory, this research contributes to its debates on the heterogeneity of postcolonial agency as well as in contradicting the assumed passive victim status of postcolonial women argued by postcolonial feminists (e.g. Essers and Tedmanson, 2014; Hoodfar, 1992; Jayawardena, 1986; Malhotra and Rowe, 2013; Mohanty, 1995; Ong, 1988; Spivak, 1993). The study presented instances of subaltern agency thus, arguing that subaltern women are not passive victims of controls enforced on them and further provided an analysis of subaltern agency having heterogeneous elements such as voice and non-voice being non-confrontational and visible. In addition the role of education of women being a significant element of agency was highlighted. Hence this study contributes to studies that advance the agency of postcolonial women, especially women workers in plantations (e.g. Banerjee, 2014; Thiruchandran, 2012b). Furthermore, from a management control perspective, the study contributes to other studies’ attempts at deploying a postcolonial feminist lens to explore organisational-level issues of postcolonial women or women living in postcolonial conditions (e.g. Baines, 2010; Essers and Tedmanson, 2014; Norander and Harter, 2012; Ozkazanc-Pan, 2014). By theorising postcolonial feminist theory through the notions of double colonisation, postcolonial transformations, subalternity, subaltern agency and emancipation, this study also contributes to studies that have attempted to theorise some notions of this eclectic theory (e.g. Ozkazanc-Pan, 2012) and thereby contributes to other potential research using this perspective to theorise organisational-level macro-micro dynamics.

Thirdly, this study extends feminist research in accounting. As highlighted, a gender agenda has been initiated by many feminist writers in accounting (e.g. Adapa et al., 2016; Cooper, 1992; Gallhofer, 1998; Gallhofer and McNicholas, 1998; Haynes, 2008b, 2013, 2017; Joyce and Walker, 2015;
Kamla, 2012; Kirkham and Loft, 1993; Lehman, 2012). In her review Haynes (2008a) highlights how gender research in accounting seemingly considers gender merely as a variable. Others attempted to highlight gender-based discriminations (e.g. Gallhofer and McNicholas, 1998; Gammie and Gammie, 1997; Haynes, 2008b; McNicholas et al., 2004) through their focus on the accounting profession and professional women.

While the advances these researchers made are considerable in the context of accounting research, I highlighted that their focus is still narrow with much potential for engaging in wider feminist debates. Haynes (2008a) addresses this issue and stresses to not merely explore issues of gender inequality, but to also challenge the epistemological underpinning of researching inequality. As I have highlighted in Chapter 2, most research in gender and accounting seems to be rooted in the liberal feminist perspective (for a critique, see Gallhofer, 1998) with a few notable exceptions (Cooper, 1992, focusing on radical French theorising; Shearer and Arrington, 1993, engaging with Psychoanalytic feminist perspective). Therefore there is much potential for accounting research to engage in wider feminist debates.

Accounting and gender research seems to be largely limited to a Western-focus as they are concerned by issues of Western women working in accounting professions, though there are some notable exceptions (see Davie, 2017; Haynes, 2017, for a review; Kamla, 2012). Haynes (2017) in her review of 25 years of critical accounting and gender research highlights the need for “further feminist approaches” as these could “investigate the role, purpose and effect of accounting in interacting with globalised and localised contexts in which different forms of oppression and inequality are constituted” (p.12). The present research therefore engages with these calls by contributing through a postcolonial feminist lens, analysing the implications of a technology of accounting such as budgeting in dominating and perpetuating subalternity of women in plantations as well as analysing their agency against these controls.

Fourthly, the study contributes to the long standing gap in management accounting regarding control and gender research. Although Otley et al. (1995)
and Berry et al. (2009) identified this gap in management control research, their calls seemed to be for gender and management control research rather than taking a gender perspective or a feminist position to researching management controls. This study from a postcolonial feminist position highlights the silence of a feminist position in this stream of research in general and management accounting and control research in LDCs in particular. From this feminist theoretical position, the study extends accounting and management control research in a developing country context (for e.g Alawattage and Wickramasinghe, 2008, 2009a, 2009b) and stimulate a gender agenda in this stream of research.

Fifthly, the study contributes to a stream of LDC research on labour control (e.g. Alawattage and Wickramasinghe, 2008; How and Alawattage, 2012; Uddin and Hopper, 2001). In particular, the study contributes to the debates on the ceremonial role of accounting and management accounting in controlling labour, which the present study through its analyses of budgets, contradict (see section 8.3.2). Furthermore, this study observed changes to coercive forms of controls (see section 8.3.1) that were widely observed in management accounting research in LDCs (e.g. Hopper et al., 2009). These debates above extend the agenda of LDC research in management accounting (e.g. Alawattage et al., 2007; Alawattage and Wickramasinghe, 2008, 2009a, 2009b; Hopper et al., 2009; Uddin and Hopper, 2001).

Sixthly, the study specifically contributes to management control and emancipation literature. In particular, it extends the work of Alawattage and Wickramasinghe (2009b) in three ways (as elaborated on in section 8.2.3 and 8.2.4). First, with the focus on a specific tea estate and the exploration of resistance/agency as well as management controls practiced, the current research take their macro focus towards a micro level analysis. Second, through the lens of postcolonial feminism, the androcentric nature of their work was highlighted and posits the concerns and agency of postcolonial women. Third, from their findings of resistance of male plantation workers, the present study contrasted the forms observed in female resistance, which were non-confrontational and visible in contrast to hidden forms of resistance observed by
male workers in their study. By providing a perspective of female plantation workers’ in a similar context, this study therefore provides a missing perspective of control and resistance of women.

Other than the work of Alawattage and Wickramasinghe (2009b) and certain works that have explored the implications of resistance in postcolonial contexts (e.g. Neu and Heincke, 2004; Wickramasinghe and Hopper, 2005; Wickramasinghe et al., 2004), our understanding of management control and its potential for emancipatory possibilities is limited. This study attempts to contribute specifically to management control and emancipation literature and more generally to accounting and emancipatory research (see for e.g Gallhofer and Haslam, 2003; Gallhofer et al., 2015). The dearth of research on management control and emancipation has led to a partial understanding of the consequences of management control practices on the very people these controls are enforced on as well as the interrelationships between the two. The preoccupation of management control literature on managerial-centric issues and managerial and professional employees has perhaps contributed to this partial understanding. A feminist perspective on how management controls impact on a subaltern category of labour entangled in complexities of colonial past and postcolonial as well as their implications on controls, as in this study provides a different perspective to enrich our understanding on emancipation and management controls.

9.4. Directions for future research

There are various possible avenues for future research. First, the possibilities for future research in management accounting and controls. Chapter 2 highlighted gaps in the literature regarding gender issues in management accounting and control research in general and LDC research in particular. Research that focuses not only on issues of managerial women but also on, and perhaps especially issues of marginalised females at the bottom of the hierarchy could further our understanding on the different dynamics of control and resistance as well as their effects on management control practices. As management control research on gender issues seems to be an unchartered territory, future research could
explore avenues of research that focus on gender issues such as multiple forms of repressions, patriarchal issues, sexual harassment, gender based violence, and other institutional discriminations based on gender that effect women at different points of the hierarchy. Furthermore, future research could explore the dynamics of control practices and/or resistance and these gender issues in advancing a feminist agenda in management accounting and control research.

Secondly, the present study engaged with the current debates of LDC research in management accounting. For instance, the debate on the ceremonial role of management accounting (see section 8.3.2) and the observation of coercive forms of controls (see section 8.3.1) in developing country contexts were discussed, and contrary observations to these debates were presented. These observations of the present study reflect the changing nature of organisational practices, perhaps due to the onset of increased globalisation and market pragmatism other than forms of resistance to forms of controls practised (see section 7.3.6). These were discussed as postcolonial transformations. Future research could revisit these debates in light of these changes and contradictory observations made in the present study.

Thirdly, this study argued that there is potential for emancipatory elements in management controls to be realised. Our understanding of management controls is mostly as a top-down unidirectional form rather than one that could also be bottom up and an outcome of the interactions between the controller and the controlled. As the present study was designed from the perspective of the controlled, this interaction and the influence of the controlled on management controls became apparent. Future research that explores this avenue of management control research from the perspective of the controlled could contribute to our understanding of emancipation and management controls.

Fourthly, the study problematised the wide use of Western theoretical lenses to explore non-Western contextual issues, especially management accounting and control issues in developing country contexts. The present study, in contrast, deployed a postcolonial lens and this provided a retrospective reflection of historical colonial influences and its persisting aftermath apparent in
postcolonial plantations. Although the complexities of history, culture and politics in developing country contexts have been explored in critical circles in management accounting and control research in LDCs, postcolonial theorising provides an alternative form of theorising to the widely used lenses having a Marxist flavour. Such theorising could address research issues in developing contexts relating to culture, context and even globalisation that are perhaps not adequately captured by Western theoretical lenses. Further research could explore these avenues by deploying postcolonial lenses, especially in management accounting and control research in LDCs.

9.5. Ethnographic reflections

Having told my ethnographic story through this thesis, in this section I reflect on my role as an ethnographer in the research process, necessitated by my methodology presented in Chapter 4 (see section 4.3 on reflexivity). Therefore I reflect on two aspects as an ethnographer: first, reflection on the analytical application of postcolonial feminism and its effects on the story; and second, reflection on my role and position in the ethnography.

First, as discussed throughout this thesis, postcolonial feminism was used as an analytical lens to narrate my ethnographic story. As with any research, the lens that is used to analyse the field will shape how the story is told. In this case, postcolonial feminism shaped my analytical focus of both macro and micro issues related to both the control and agency of women. While postcolonial feminism may appear to be a perspective that is derived from combining two theories (postcolonialism and feminism), I highlighted in Chapter 3 (section 3.2.2.) that postcolonial feminism is considered by some to be neither a subset of postcolonialism nor a variety of feminism (e.g. Ranajan and Park, 2005). Rajan and Park (2005, p.53) for instance see postcolonial feminism as “an intervention that is changing the configurations of both postcolonial and feminist studies”. Although in practice, applying postcolonial feminist theory is perhaps challenging (see for e.g. Ozkazanc-Pan, 2012), this challenge is not an ontological one (as a result of combining two theories). Even if postcolonial feminism is considered to be a combination of these two theories, ontologically they share similarities in
the assumptions of reality. For instance, both these theories are critical theories and their focus is on a marginalised group of people: in postcolonial theory the focus is on the postcolonial ‘Other’ at the margins of Western discourse; in feminism the focus is on women experiencing marginalisation. Further, both these theories have similar aspirations of emancipation for the category of people they represent. Therefore both postcolonial theory and feminist theory can be considered to be largely ontologically compatible and does not have issues of combination that other theories may have (see for e.g. Modell et al., 2017). My criticism of postcolonial theory in Chapter 3 (see section 3.2.2) was largely related to the lack of attention given by postcolonial scholars to feminist concerns and not in the theory’s analytical inability to accommodate feminist concerns. However, similar to other postcolonial feminists (e.g. Khan et al., 2007; Kirkham and Anderson, 2002; Lewis and Mills, 2003; Ozkazanc-Pan, 2012) I too considered that a feminist position to postcolonial theory is better able to analyse feminist concerns, but rooting them primarily in postcolonial theory. This could be seen in the use of notions to narrate my ethnographic story — such as subalternity, agency, colonialism and postcolonialism etc — which is largely used in postcolonial theory, however with its effects through the feminist concern of patriarchy.

As the researcher and the story teller, I played a significant role in narrating this ethnography. This subjectivity of the research process was declared in discussing my philosophical position in Chapter 4 (see section 4.3). As mentioned, I influenced the study primarily by the selection of the analytical lens of postcolonial feminism to narrate the story. This consequently determined how the story was told and the decisions made on whether the stories selected should be narrated or not. These were difficult decisions that were made in writing up my story in its first drafts, and the subsequent modifications and editing out the stories in the drafts that followed.

In addition to my influence on what and how the story was told, I would potentially also have effects on my field site. Most ethnographic researchers would have some effect, perhaps on their field participants due to the duration of study and the kind of relationships maintained during this time. While I can
only speculate what these effects could be, I did get a sense of how I was seen in the field. I went to the field as a researcher and I played this role, the following are reflections from my ethnographic notes:

Most people call me madam or miss or some just Seuwandhi. Calling me by name seemed to be done exclusively by the management. Whatever they call me, I didn’t feel as if I am considered as an intruder. Some knew who I was as they were curious about me, what my job was and what I was doing in the estate. Some of them of course seemed to think that I was someone like a teacher, not part of the estate but also have some connection to a study on it. I ensured that they knew who I was by introducing myself, but, at most times the HRO [the actual name replaced] initiated the introduction of me to others. Even when this was done, I felt that most did not care much about my affiliation. My close connection with the HRO seemed to create an atmosphere of trust and my participants shared their problems without any reluctance or hesitation. I was however not considered as an equal — there was a power gap. Although there was a gap, this apparent distance did not stop anyone from talking to me or approaching me or smiling with me when I smiled to acknowledge them. The response was positive from both the management and the workers.

I also write about the relationships maintained with my field participants during fieldwork in my ethnographic notes:

Over the last 6 months, I developed a very close relationship with the people of UMA [the actual name of the estate replaced], especially the HRO [the actual name replaced]. Participating with some of them in tea promotional campaigns and also being invited to a wedding of one of the field officers, I felt very welcome.

I also note another moment that shows my relationship with my participants:

On my way to CDC after parking my car and making my way through the back gates of the factory, I got a call from Deva [original name replaced by a pseudonym] — the factory mechanic. He told me that his second daughter [she was also a research participant] had given birth to a son. He sounded very happy with the news and happy to share his joy with me.

As I mentioned, I am unable to assess the effects I would have had and continue to have on the lives of my research participants. However, they had an effect on me. I have noted the following impressions as my last entry from the field.

When the time came to leave the estate and to say goodbye, I found it to be very emotional. The HRO [the actual name replaced] started to cry as I hugged her for the last time. I felt really emotional .... After saying goodbye to all, I got into my car to leave the estate. As I neared the estate gate, I slowed down as the all familiar security officer came to say good
bye. He extended his hands and bid me farewell. I was truly touched by the humanity I experienced at UMA [the actual name replaced], I take with me not just the stories of management control and the plucking women, but also an understanding of life and its struggles which I would not have got from anywhere.

Thus, through these reflections of my ethnographic study (from the selection of an analytical lens, my involvement in the field and its participants, and narrating their stories as I see it) I acknowledge my subjective role in the research process and its outcomes.

9.6. Concluding thoughts

In concluding this thesis, I recall an incident that I wrote about in my ethnographic notes which took place towards the end of my fieldwork in UMA. I leave these reflections as my concluding thoughts.

One day, as I was walking down the tea fields in Division A, towards the estate office, I met Padma, a tea factory worker who was on her way to the factory for her afternoon shift. As we were heading in the same direction, she offered to show me a shortcut. I knew Padma as Kamalini’s niece. Kamalini was a plucker functioning as the unofficial tea plucking *kangani* in Division A:

As we were walking through the slippery shortcut down the mountain, we saw many schoolgirls climbing up. So naturally, the conversation was directed towards education .... Padma told me that she tells her son to study all the time, she said: “They [her children] should not endure the life we are leading. They must have better opportunities and a better life than us” .... The schoolgirls kept climbing up the hill, while we were climbing down. Among them I saw Kamalini’s daughter and she smiled back at me with a big smile. Padma spoke to the girls in Tamil, and she told them: “See this lady, she is from university, and you too can get there if you study hard.” Hearing this, Kamalini’s daughter most unexpectedly spoke to me in Sinhalese: “I will see you in university in 2020.” I responded, “That’s great! Come to University of Colombo, I will be there”.

Although this seemed an insignificant incident, I could not help reflect on how it related to a much bigger story. This young girl’s mother, Kamalini, began working as a plantation worker when she was 17 years old. Kamalini’s mother was also a plucker, as were her sisters and most of their children. Looking
beyond these generations of Kamalini’s family to countless generations before her, one could imagine how her ancestors toiled the plantations of Sri Lanka. Kamalini’s daughter, through her own aspirations and indeed those of her predecessors, had decided that this legacy of plantation work and the plantation system of control stops with her mother. The generation of women Kamalini and her peers were born into would have ordinarily been part of plantation labour for all their working lives and possibly beyond these. But this new generation of women — through their aspirations for a better life for themselves and others beyond the confines of the plantation — who defied their historical expectations of plantation work, imposed pressure on the existing system of controls to change. They created emancipatory opportunities for themselves and indeed for many future generations, as evident with this girl standing before me on the mountain.
### Appendix 1: Data collection framework in the field: Themes, rationales, questions/concerns and data collection methods

<table>
<thead>
<tr>
<th>Broader theme</th>
<th>Rationale</th>
<th>Questions/concerns</th>
<th>Data collection method</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Historical context</td>
<td>Conceptualisation of the overall historical background of the study</td>
<td>Colonial roots and transformation of the Ceylon economy; Migration of Indian labour; Female migration modes of control; Political reforms — nationalization; neo-colonial reforms — privatisation</td>
<td>√</td>
</tr>
<tr>
<td>Conceptualisation of the colonial forms of labour control</td>
<td>How did colonial forms of control occurred? Were there differences in the form of control for female workers? How did females exert their freedom against the forms of labour control? And forms of patriarchal control?</td>
<td>√</td>
<td></td>
</tr>
<tr>
<td>Broader theme</td>
<td>Rationale</td>
<td>Questions/concerns</td>
<td>Data collection method</td>
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</tr>
<tr>
<td>2. The case company</td>
<td>To conceptualise the evolution of the company, influence of the changes in political regimes, and the evolution of the structure and modes of control.</td>
<td>How did the ownership of the company evolve?</td>
<td>✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td></td>
<td></td>
<td>How did this evolution in ownership influence the structure and management control practices of the company?</td>
<td>✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td></td>
<td></td>
<td>What are the management control practices in place and how is it practiced?</td>
<td>✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td>3. Broader Economic context and its influence on the case company</td>
<td>To conceptualise the economic position of the industry/company and to understand the extent of economic exploitation of workers</td>
<td>How is the economic performance of the industry/company? What economic issues are prevalent in plantation companies? What are causes behind labour shortage issues?</td>
<td>✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td></td>
<td></td>
<td>What measures are taken by the company to manage them?</td>
<td>✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓</td>
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<td></td>
<td></td>
<td>Could the plantation companies provide better incentives to the workers?</td>
<td>✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓</td>
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<tr>
<td></td>
<td></td>
<td>To understand causes and effects of outmigration of female workers</td>
<td>✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Why do Plantation Tamil females out-migrate?</td>
<td>✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Does control systems in place influence female workers to out-migrate?</td>
<td>✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td>Broader theme</td>
<td>Rationale</td>
<td>Questions/concerns</td>
<td>Data collection method</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>Does their out-migration have an influence on shaping management control practices? If so how?</td>
<td>DR: SD</td>
</tr>
<tr>
<td></td>
<td></td>
<td>How is division of work influenced by ethnicity and caste among Plantation Tamils?</td>
<td>DR: SD</td>
</tr>
<tr>
<td></td>
<td></td>
<td>What is the role/status of the female in the plantation Tamil society? How is it shaped by their religious ideology? What effects does it have on the perception of female work?</td>
<td>MW: FO: PM: TU: NGO: OT</td>
</tr>
<tr>
<td></td>
<td></td>
<td>How does patriarchy operate in the wider social cultural sphere of plantations?</td>
<td>MW: FO: PM: TU: NGO: OT</td>
</tr>
<tr>
<td></td>
<td></td>
<td>How does this control transcend to controls during work?</td>
<td>FO: PM: TU: NGO: OT</td>
</tr>
<tr>
<td></td>
<td></td>
<td>How are controls grounded on the social cultural background of the female?</td>
<td>FO: PM: TU: NGO: OT</td>
</tr>
<tr>
<td></td>
<td></td>
<td>To what extend do women respond to the gendered nature of work?</td>
<td>FO: PM: TU: NGO: OT</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Do women behave differently to controls? What is the difference?</td>
<td>MW: FO: PM: TU: NGO: OT</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Broader theme</th>
<th>Rationale</th>
<th>Questions/concerns</th>
<th>Data collection method</th>
</tr>
</thead>
<tbody>
<tr>
<td>5. General Political changes and Trade Union influences specific to the case company</td>
<td>Conceptualisation of the macro level political interferences on Plantations and its community</td>
<td>How was/is the ‘Indian Tamil’ community politically marginalized?</td>
<td>SD DR OB FW MW FO PM TU NGO IT</td>
</tr>
<tr>
<td></td>
<td></td>
<td>√</td>
<td>√  √  √</td>
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<tr>
<td></td>
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<td>What is the current situation of the national political influence on plantations?</td>
<td>√  √  √  √</td>
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<tr>
<td></td>
<td></td>
<td>Do they interfere in the management of labour in the plantations? If so how?</td>
<td>√  √</td>
</tr>
<tr>
<td>To understand the role of TU’s in plantations</td>
<td>How did TU form and how did it grow as a political force?</td>
<td>√</td>
<td>√  √  √</td>
</tr>
<tr>
<td></td>
<td>How do Trade unions operate in the plantations today?</td>
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<td></td>
<td>To what extent do they represent the interest of female workers?</td>
<td></td>
<td>√  √  √</td>
</tr>
<tr>
<td></td>
<td>What roles does a woman play in TU’s?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Broader theme</td>
<td>Rationale</td>
<td>Questions/concerns</td>
<td>Data collection method</td>
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<td></td>
<td></td>
<td></td>
<td><strong>SD</strong></td>
</tr>
<tr>
<td>6. The daily work life in the case company specific to female workers (public space)</td>
<td>To conceptualise the daily work life in the plantation and its control practices specific to female workers</td>
<td>Is the management control practices gendered? If so how? Is management control practices shaped by female concerns? Is there any form of gender discrimination taking place in the plantation? If so in what form? Do females experience sexual harassment at work?</td>
<td>✓ ✓ ✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td></td>
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<td></td>
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</tr>
<tr>
<td></td>
<td>To conceptualise female labour and their involvement and interpretations of work</td>
<td>How does the female workers perceive their own work? How do they negotiate their work? Does TUs play a role? How do female workers deal with issues of gender discrimination at work? How do they handle sexual harassment issues? Does females exhibit resistant behaviour? If so, how and in what form does this female resistance take place at work?</td>
<td>✓ ✓ ✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td>Broader theme</td>
<td>Rationale</td>
<td>Questions/concerns</td>
<td>Data collection method</td>
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<td>---------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------------</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>How do the male workers perceive the work of their female counter part who could be peers/ wife/ daughter/mother etc.?</td>
<td>SD: √ DR: √ OB: √</td>
</tr>
<tr>
<td></td>
<td></td>
<td>How do the FOs, supervisors and plantation managers perceive female labour?</td>
<td>FW: √ MW: √ FO: √ PM: √ TU: √ NGO: OT: √</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Is managing female workers different to male labour? If so why? What are the challenges in managing the female work force? --What possibilities are present for Plantation Tamil females to climb the organisational ladder?</td>
<td>FW: √ MW: √ FO: √ PM: √</td>
</tr>
<tr>
<td>7. The daily life in the plantation for the Tamil female workers (private space)</td>
<td></td>
<td>What is the daily routine of working women (married, unmarried, with/without children)?</td>
<td>FW: √ MW: √ FO: √ PM: √</td>
</tr>
<tr>
<td></td>
<td></td>
<td>How do they maintain relationships with their family, husband, children? What roles do they believe they should play in the household?</td>
<td>FW: √ MW: √ FO: √ PM: √</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Who makes important decisions in the house and why?</td>
<td>FW: √ MW: √ FO: √ PM: √</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Broader theme</th>
<th>Rationale</th>
<th>Questions/concerns</th>
<th>Data collection method</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Do they experience domestic violence? How do they cope with it? How does it affect work?</td>
<td>SD</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Do they seek assistance from TUs/plantation management to solve their domestic issues?</td>
<td>FW</td>
</tr>
<tr>
<td></td>
<td></td>
<td>What do they do for leisure? Do they have friendships/groups? What aspirations do they have for themselves and their children/family?</td>
<td>FW</td>
</tr>
<tr>
<td></td>
<td>To understand how NGOs and other women's organisation are intervening in the private and the public space of the Tamil females</td>
<td>What is the role of NGOs and women's organisations in making women aware of their discrimination/ harassments in work and their private life issues (violence)? To what extent has these organisations intervened in these issues? How has female workers reacted to these interventions? What is the outcome?</td>
<td>SD</td>
</tr>
</tbody>
</table>

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### Appendix 2: Summary of research participants

<table>
<thead>
<tr>
<th>Participant category</th>
<th>Participants</th>
<th>No. of participants</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Head office</strong></td>
<td>CEO, Corporate management (GM Finance, GM Quality Assurance and Marketing), and other managerial staff (MIS manager, marketing manager, Senior administrative manager, other administrative managers from M&amp;P Dept, HR executive and others)</td>
<td>11</td>
</tr>
<tr>
<td><strong>Regional management</strong></td>
<td>DGM region and Manager Corporate Solutions</td>
<td>2</td>
</tr>
<tr>
<td><strong>Consultant</strong></td>
<td>Visiting Agent of UMA (a retired planter)</td>
<td>1</td>
</tr>
<tr>
<td><strong>UMA Estate management</strong></td>
<td>The estate manager, deputy managers (2), assistant manager (1), and the executive administrative officer — CC (1)</td>
<td>5</td>
</tr>
<tr>
<td><strong>Field supervisory staff</strong></td>
<td>FOs and AFOs</td>
<td>7</td>
</tr>
<tr>
<td><strong>Estate staff</strong></td>
<td>Welfare staff</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>Office staff</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Factory staff</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Medical staff (EMO and a midwife)</td>
<td>2</td>
</tr>
<tr>
<td><strong>Workers</strong></td>
<td>Tea pluckers (female)</td>
<td>23</td>
</tr>
<tr>
<td></td>
<td>Kanganies (include 2 females)</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>Sundry workers (male)</td>
<td>5</td>
</tr>
<tr>
<td><strong>Trade union</strong></td>
<td>Trade union officials (include 2 workers already accounted and other representatives)</td>
<td>5</td>
</tr>
<tr>
<td><strong>Retired workers</strong></td>
<td>Pluckers</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Kangani</td>
<td>3</td>
</tr>
<tr>
<td><strong>Former workers</strong></td>
<td>Former female workers (resigned before retirement)</td>
<td>4</td>
</tr>
<tr>
<td><strong>Non-workers</strong></td>
<td>Educated Estate Tamil women residing in UMA</td>
<td>4</td>
</tr>
</tbody>
</table>
| **Government and NGO participants** | Principal of the primary school in Division A of UMA  
Plantation Human Development Trust (PHDT) (Include the regional director of PHDT who was a retired planter)  
A regional Samurdhi Official  
NGO participants (include staff of PREDO and the head of WERC) | 1  
2  
1  
9 |

**Total participants**: 107
References


Chenhall, R. H. 2003. Management control systems design within its organizational context: Findings from contingency-based research and


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Young, J. J. 2015. (En)gendering sustainability. Critical Perspectives on Accounting, 26, pp. 67-75.