THE COLONIAL ECONOMY AND HUMAN RESOURCE ACCOUNTING IN WEST AFRICA

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Abstract
This paper aims at explaining how human resource accounting as a concept and practice evolved in the colonial economy of West Africa. The majority of West African territories were colonized in the 19th Century. Before then, the Africans had their traditional economic systems. With the advent of colonialism, the traditional economy of West African states was submerged and an economic system that served colonial ends – the colonial economy, was imposed. Under that economy, West Africa witnessed a transformation in its human resource utilization and accounting practices. However, although companies and governments kept records, they were unwilling to disclose them because under the colonial economy, African labour was unduly exploited. Although the paper agrees that the level of sophistication of an economy or an economic system determines the mode and level of development of its human resource accounting practice, it however, aims at finding out more fundamental reason for the hesitation of companies in West Africa to disclose their human resource accounts. Secondary sources of information are used for this research. These are qualitatively analyzed using a descriptive and narrative approach. The study finds that the hesitation on the part of corporate entities in the post-colonial West African economy to disclose human resource account details in financial reports is not totally caused by lack of know-how or methods. Rather, it is a perpetuation of the colonial era manifestation of lack of mind of integrity and a ploy to avoid being held accountable for the better treatment of labour by employers.
Keywords: Colonial Economy, Economic System, Human Resource Accounting, West Africa,

Introduction

History is of great importance in the fuller understanding of any subject matter; and human resource accounting (HRA) is by no means different. The concept of HRA is deeply rooted in the history of economic thoughts. History, which studies changes and continuity within a specified time-frame will show the dynamics and nuances in the development of the concept and practice of human resource accounting over time. However, change is place/space-specific. Changes and continuities are therefore best studied and understood within specific geographical and economic milieus.

West Africa as a geographical area has witnessed great influences from Europe and America since it came under colonial rule. Historians and other scholars have done great works in relating some of the influences ranging from political, social, cultural and economic. However, influences in accounting practices, especially human resource accounting has not been significantly researched. It has been observed that acquaintance with the development of the concept of human resource accounting is important. (Spiceland and Zaunbrecher, 1976**)** It however needs to be added that acquaintance with the development of the concept within a specific geographical space has greater prospect for the researchers, professionals and people in that milieu. For the theorists/researchers, it will not only give a clearer understanding of the debates and thoughts around the subject matter that have raged for ages, but also help in better appreciating how its current praxis and practice came to be in that space. For the professionals, a clearer understanding of the evolution of HRA will help in making better informed human resource decisions. The people will benefit from the knowledge of the researchers and decisions of the professionals in that specific space, apart from knowing themselves better as a people. It is against this backdrop that this paper examines the evolution and development of human resource accounting in colonial West Africa.

Human resource accounting is an aspect of accounting that identifies and reports investments made in the human resources of an organization. It measures the cost incurred to recruit, select, train, and develop human assets. Presently, these investments and costs are unaccounted for in the conventional accounting practice but only written off as expenses in the year it is incurred. Human Resource Accounting (HRA) actually accounts for people as organizational resources. It therefore needs to be emphasized that what is central to human resource accounting is the act of noting, recording and reporting what an organization or government spends in employing and maintaining its workers measured it against the value that the workers contribute to the organization for better decisions. The accounting practice has been there for ages even in pre-colonial West Africa, it is only the pattern that has changed over time. The pattern has improved as the economy gets more sophisticated.

Change in nomenclature has also been reflected in the evolution of HRA. Although the term, "Human Resource Accounting" was first coined by Brummet et al in 1968, its subject matter had before then received significant attention. Change in nomenclature has also featured in the evolutionary trend of HRA. It was first called 'human asset' by Rensis Likert in the late 1950s. It must be however noted that contrary to the insinuations of some scholars, discussions around human resource accounting is not new and not even a 20th century phenomenon. It is almost as old as accounting itself. The submission therefore of Biswa M., et al. (2002) that "Rensis Likert, an organizational psychologist pioneered the studying of human resource accounting in 1960" is debatable. There has been an age-long discussion and debates on the concept of human capital in the history of economic thoughts. One of the foremost attempts to give estimate to the money value of human beings was made in the late 17th century. This was done by Sir William Petty around 1691. (Spiceland and Zaunbrecher, 1976) To Petty, labour was regarded as the "father of wealth" and therefore must be included in any estimate of national wealth. He estimated the value of human capital by capitalizing earnings/wage bill at the market interest rate. (Spiceland and Zaunbrecher, 1976) In 1853, another economist, Farr, came up with another method (often seen as the first truly scientific method) of calculating a person's monetary value. He did this while advocating for the substitution of a property tax for the then existing English income tax system. The method used was the calculation of the present value of an individual's net future earnings. (Spiceland and Zaunbrecher, 1976)

In 1867, fourteen years after, Wittstein came up with another method. He argued that an individual's monetary worth is his lifetime earnings. This was calculated by adding the individual's lifetime maintenance cost to his education. (Spiceland and Zaunbrecher, 1976) This method combines the earning and cost of production indices in the estimation of an individual's monetary worth. Before now most methods had concentrated purely on what the individual was capable of earning. Thus it is obvious that two main methods of estimating human capital worth were arrived at by various early scholars on the subject matter. These were the cost-of-production and the earning capability parameters or indices.

Before the late 19th century, the prevalence of the idea of mercantilism influenced the popularization of and emphasis on the earning index. However from the late 19th century, attention began to be focused on the cost of production of workers in calculating their monetary worth. In 1883 for instance, Ernst Engel proposed a cost-of-production procedure for estimating the money value of human beings. He observed that the expenses made by parents for the rearing of their children were costs to their parents, and that this cost might be estimated and taken as the measure of their monetary value. (Spiceland and Zaunbrecher, 1976) The cost index would become very important in human resource accounting in colonial West Africa. The nature of the colonial economy characterized by industrial capitalism gave prop to this accounting leaning as the paper would show.

This paper reveals that the level of sophistication of an economy or an economic system determines the mode and level of development of its human resource accounting practice. It also contends that the hesitation on the part of corporate entities in the post-colonial West African economy to disclose human resource account details in financial reports is not totally caused by lack of know-how or methods. Rather, it is a perpetuation of the colonial era manifestation of lack of mind of integrity and a ploy to avoid being held accountable for the better treatment of labour by employers. The rest of the paper is divided into three sections and a conclusion. The first section reviews relevant literature on the subject matter. The second section focuses on the concept of human resource accounting. The third section examines human resource accounting in the context of the colonial economy, while the conclusion is presented in the final section.

Literature Review

Scholars have made significant progress in the study of human resource accounting. The existence of a lot of scholarly works corroborates this assertion. Most of these works however lack historical depth and place-specificity. Although one can hardly come by works focusing on colonial West Africa, there are few that are historical. There are also works not dealing directly with HRA but with labour relations in pre-colonial and colonial African economies. Some of these works are reviewed below under three themes of history/evolution of HRA, economy of colonial Africa and general works on HRA.

Spiceland and Zaunbrecher, (1976), Flamholtz et al (2002) fall into the first category. They have all studied human resource accounting from a historical perspective. Spiceland and Zaunbrecher's work, "Human Resource Accounting: An Historical Perspective," traces the historical evolution of human resource accounting focusing mainly on the various contributors to the intellectual discussions on HRA. The study provides a good historical basis for this work. However, it overlooks how HRA developed in West Africa. Flamholtz's work's main concentration was the explanation of what he called the five stages of the development of HRA. Each of these stages were dated, the first starting from 1960 to 1966 which he said was characterized by the derivation of basic

HRA concepts from related body of theory. The last stage, 1981 to present is said to be characterized by renewed international interest in HRA theory and practice. The five stages are used to buttress the fact that HRA has evolved from theory to practice. The main weakness of this work is that a large portion of the history of HRA is cut off or neglected as the first stage begins with 1960. This erroneously suggests that HRA is a 20th century affair. The current work aims at filling these identified gaps.

Works focusing on labour relations in pre-colonial and colonial African economies include Nelarine Cornelius (2019), Gareth Austin (2014) and Ronnback Klas, (2016) Nelarine Cornelius (2007) explored various colonial employment policies from the late 19th to 20th century. The use of slaves, forced labour and waged workers in colonial Nigeria, a West African country, is given a close attention. In exploring these employment policies, the authors examine the relationship between government policies, commerce and the working experiences and aspirations of the indigenous workforce. The use of waged labour was the last resort, the government mentality or way of thinking was to beat down cost of labour as much as possible.

Gareth Austin (2014) examined how colonial rule and African actions during the period combined to negatively affect the resources of Africa, (both human and otherwise). At the heart of the discussion is how the colonial government managed land and labour. The differences in British and French administered areas are examined. However, the conclusion is that the common cause of impoverishment in the two administrative settings was how land and labour was managed. In both settings, Africans in 'settler' economies fared worse than those in 'peasant' economies. In settler economies, the indigenous people were deprived of their lands and were forced to work for settlers who capitalized on their land-handicap to over-exploit them unlike those in peasant economies. The relevance of this study to the current work is that it underscores the importance of proper management of human resources. It is not just for companies' profit growing but also for the betterment of the material welfare of the people, which is the crux of true development.

Ronnback Klas, (2016) focused on labour and their living standards during the early days of the Europeans' arrival in West Africa, with special attention on the Gold Coast (now Ghana) Apart from the workers (mostly slaves) were ill-treated and subjected to different kinds of suffering, the work also shows that those early trading companies had database of the slave-workers, the amount at which they purchased them and the amount they were paid, and were matching their c

These works show that in a colonial economy, human resources were exploited for overseas benefit, and that although the private companies and the government kept record of their human resources they were not ready to disclose them. The current work will explain why this is so.

Works in the third category include Flamholtz, (1999), Biswa Moshan *et al*, (2002), and Asein, Soetan and Akintoye' (2019) Flamholtz, (1999), titled "Introduction: The Development and State of the Art of Human Resource Accounting," explores how HRA has developed over time, various factors that combined to shape its development and its current state. The work argues, contrary to the opinion of some authors, that variety of factors and not just the thoughts of economic theorists propelled the development of HRA. Apart from economic theory of human capital, organizational psychologists concern for leadership effectiveness, new human resource perspective and concern for human assets as components of corporations' goodwill all combined to shape the development of HRA. The work also observes that the development has moved from theory to practice, inferring that the current dominant concern is the practice.

Biswa Moshan *et al*, (2002), aims at verifying the influence and impacts that human resource accounting practices have on the financial performance of small-scale industries. It shows that human resource accounting serves as an important management tool for small-scale industries, and must therefore be employed to improve their financial performance.

Asein, Soetan and Akintoye' (2019) titled, "Implications of Human Resource Accounting on Human Capital Measurement in Financial Reports," also falls into this category. The work shows that human capital is very relevant in the centre of economic activities as it co-ordinates the other capitals for the achievement of corporate goals. It therefore argues, supporting the findings of earlier researchers, that the assignment of financial value and reflection of human resource in balance sheet, will raise shareholders' wealth and make financial reports more transparent.

While these works relate to human resource accounting, they do not focus on its development in West Africa. However, the information provided in these works are useful in the understanding of the concept, implications and the current state of development of HRA as well as other issues relating to it. The current work will build on them.

Human Resource Accounting in Pre-Colonial West Africa

Human resource accounting is no doubt part and parcel of accounting itself. Accounting which deals with record keeping has its root in Nigeria as well as in many African countries in the ancient kingdoms and empires. A common practice then was the periodic recording of contributions in form of taxes and homages on the wall. (Neraline, 2019). The kings had guilds of professionals who kept and gave record of his resources to the king. A good example was the Oba (king) of Benin kingdom. (Osagie and Ikpomwosa) There were also chiefs of staff who managed the palace staff and gave report concerning them to the king. The granting of royal charter however to the British Royal Niger Company marked a turning point not just in record keeping but also in human resource accounting in Nigeria and in Africa as a whole. Actually as part of the wider competition for trade and economic empire that started around the mid-1600s fuelled by mercantilist ideology, the British had to establish national trading companies. The first was the Company of the Royal Adventures, chartered in 1600 and succeeded in 1672 by the Royal African Company. This monopoly company held stock of slaves and trade goods according to a US Library of Congress Country Study carried out in 1991. These early trading companies laid the foundation for human resource accounting.

The Royal African Company had database of both goods and slave workers and their monetary value, corresponding with the amount at which they purchased them. They also kept record of wages paid to their staff including the slaves who worked for them. (Ronnback Klas, 2016) For instance in the Gold Coast (now Ghana) the Royal African Company had what was called the Gold Coast Pre-Colonial Database' which compiled what goods were purchased, the price at which they were purchased and the goods sold between 1699 and 1760. Part of this larger database was also the 'Gold Coast Pre-Colonial Labour Database,' a compilation of the company's payments of wages to its staff, including Europeans, free African labourers and slaves. No doubt these data sets represent a fraction of the volume of commercial transactions and wage payments taking place not just in the Gold Coast but in many African coasts in the 17th century. They also reflect the extent to which human resources were accounted for in early trading companies and can be regarded as the foundation of human resource accounting practice in West Africa. Individual business men who had large farms like cocoa farms also had to acquire slave labour to work the farms. They however developed the practice of continuously tracking the cost of the slaves acquisition and compared same with the value of what the slaves produced. (Sara, 1974) This was a form of human resource accounting.

Human Resource Accounting in West African Colonial Economy

British colonial economy refers to the economic system formulated by the British to draw upon the resources of its colonies. In this economic system, an unequal relationship is created between an advanced economy and a weaker one aimed at further advancing the former at the expense of the latter. The mineral and human resources of the colonies were tapped for the development of the mother country. The colonies served as support space for the mother country, providing it with agricultural products (such as rubber, cocoa, palm oil, cotton etc) used as industrial inputs and serving as a market for the finished products. The growing demand for raw materials, the need to make Britain independent of America for its raw cotton; and the need to generate revenue for the administration of the colony since the colonies were expected to be self-sufficient all combined to make the economy a cash-based one. To procure the agricultural products and also build infrastructure that will facilitate their onward movement to Europe, human resources were needed. To create effective market for the finished products, the colonial inhabitants needed to be armed with cash, especially currencies usable in Britain.

According to Adewara therefore, British Colonial economy in Nigeria aimed at achieving three primary goals. The first was the exploitation, exportation of raw materials to Britain and importation of finished goods. The second was to bring the country into a cash economy based on British currency (Pounds sterling), while the last was to force Nigerians both directly and indirectly to produce and work for the cash. Taxes were also to be paid with cash. (Adewara, 2021) It was essentially a cash economy. The colonial economic system therefore brought money and human resources into a closer relationship in Africa and made that relationship more obvious than ever.

Before the coming of the Europeans, people worked for themselves, relatives and friends, not for companies and the government. Cash was not also the payment medium. In traditional Nigerian society for example, people employed by their friends to assist in farm and house construction works were treated to delicious meals. The colonial economy therefore greatly downplayed on the traditional economic system which was largely based on subsistence agriculture, and gradually drew the indigenous people into farming and working for the industrial needs of Britain in exchange for cash.(Shokpeka and Nwaokocha, 2009)

Although trading companies made use of African labour (especially slave workers) prior to the effective occupation and colonization of African countries, it was not to the extent they were demanded thereafter. With the advent of colonialism, the colonial government also needed labour for a lot of public, social and economic/commercial works. A mix of both forced and paid labour was used. In Northern Nigeria and in many parts of West Africa, convict or prison labour was used for commercial purpose – production of agricultural cash products. (Salau, 2015) The primary intent was to make the prisons financially self-sustaining. They were however made to cultivate both farm products that were used to feed them and those sold for cash. Apart from farm works, they were also used for construction works such as road and house building and maintenance and other public works. In the South, the 1903 Roads and Creeks Ordinance also made it compulsory for men to render services in road building and maintenance or **pay in lieu of the service**. This helped government to make significant cost-savings. It must be noted that in a colonial economy, works regarded as 'social' were actually regenerative projects that brought the colonial government profits. Colonialism itself is essentially a business enterprise aimed at making profits. The roads constructed for instance facilitated the siphoning of raw materials from Africa to Europe for industrial production.

Unlike the non-convict forced labourers, the convict labourers were fed by the government even though they were not paid per se. Yet the government ensured that they generated more value than what was spent to maintain them. Apart from feeding, the government also trained the prisoners in various trades to enable them produce the various items needed in the prison as a way of cutting down costs that would have been incurred by purchasing them. Trades in which convicts were trained included tailoring, shoe making, brick-making, mat-making and many others. (Salau, 2015). The colonial officials kept record of what they spent on the workers and the value of what they produced to ensure they were not running at loss. In other words, the colonial officers saw the value of human resources used for achieving their capitalist and exploitative missions to be roughly proportional to the excess of the value of what they were able to produce above the cost incurred to maintain them.

For instance, in Northern Nigeria, it was noted that the expenditure on prisoners' labour used for public and other works was £ 3,878, calculated to be two-third of the ordinary market rate. (Salau, 2015) In other words, government saved one-third of what it would have ordinarily spent if it had used non-convict labour for these works. Sometimes the government tried to increase the workload of their workers without commensurate increase in pay. As early as 1897, workers employed in the Public Works Department (PWD) in Nigerian city of Lagos and other cities dared the government by going on strike because the colonial governor then slashed their pay and increased their workload at the same time. (Lawrence, 2020)

Even when the cost of labour increased, the government had ways of making more demands on labour and still making profit. In Northern Nigeria for instance, Lugard, the colonial Governor noted in a report in 1913 that,

> "There has been a general increase in the expenditure on prisoners' food during the year, particularly at Bornu, Bassa, Kano and Kabba,… The maximum rate of 2d. per prisoner per day was exceeded in Bassa and Kabba for a portion of the year. The daily average cost per prisoner during the year was 1s. 5d."(Salau, 2015)

To cover up for expenses on the workers and to enjoy maximum exploitation of their labour, evidence exists to show that the colonial government sometimes hired out these workers to Europeans and African for domestic and non-domestic works at a charge. (Salau, 2015) Hiring out these workers was not only way of making extra profit from the workers, but also a way of cutting down the cost of their feeding since the employers provided their food during the period of the employment and paid 1d. per man per day as wages. (Buxton, 1912) Some of these slave employees who used the slaves for commercial farm works also measured the cost of employing these slaves with what they produced as was obtainable then in parts of West Africa. (Sara, 1974). These private employees however found the use of the convict labour to be far cheaper than the use of non-convict labour that cost about 4d. during the same time. (Buxton, 1912) Also, items produced by the convict labourers for the government that were not consumed were sold and helped to swell the revenue of the Prison Department, and at the same time raised funds for more production.(Salau, 2015)) Thus, colonial human resource accounting records and the concept of 'cost-efficiency' influenced almost all colonial government's administrative and economic decisions. This underscores the relevance of human resource accounting.

Although the colonial government still made use of forced labours to cushion the effect of high cost of employing paid labour, it relied significantly on paid labour. This was especially true after 1923. Labour became more commodified. Actually, colonial policies like the imposition of taxes and introduction of currencies entrenched and heightened labour commodification and monetization in Africa. (Karin and Pim, 2018) The monetization and commodification of labour would in turn also make monetary estimation of human capital more logical. To meet up with their monetary and tax demands, more people had to seek for paid labour. The government had to keep eyes on the expenditure on labour to ensure it matched with what the labourers produced. Also, companies had more hands and accounting for them became more necessary. It became so because the records helped them in calculating their overall profits to ascertain the tax to be paid to the government.

The colonial government on its part also tried to make regulations that encouraged human resource accounting. For instance, in 1871, in an attempt to regulate labour supply in the mines, the Cape Governor proclaimed that labour contract had to be registered as contracts of service. (William G. Clarence-Smith, 2018) Following this, each employee was given a pass (a piece of paper stating name, master's name, duration of contract, and their wage. Men who broke the pass law were liable to three months imprisonment or a fine up to 25 pounds or 25 lashes. (William G. Clarence-Smith, 2018). The use of the pass system was not therefore only an attempt at tracking and conserving an available pool of labour for government works but also an attempt at accounting for human labour. However, these information and other human capital details were not disclosed in their financial reports. Although campaigns for human resource accounting continued and grew in the 20th century owing to the human relation movement of the early 20th century (markedly characterized by scholarly documentation of ways of creating business value through the strategic management of a company's workforce), (Ruth Tubey *et al*, 2015) some scholars still supported the old order.

Alfred Marshal had argued that it was unrealistic to treat humans as capital. In other words, practically including human resource worth in accounting reports was according to Alfred inappropriate and unrealistic. (Marshall, 1959). Marshal's was a dominant voice that concretized the unwillingness to disclose HRA details. There were however scholars in the late 1950s, that disagreed with Alfred and saw humans as assets to organizations that needed to be accounted for. A good example is Rensis Likert an organizational psychologist. (Biswa M., *et al*, 2002) Some Africans, including Nigerians like Akintola Williams had studied accounting outside the country and were in tune with the trends in the international scene. Throughout the colonial era however, the colonial rulers continued to exploit labour and showed unwillingness to be transparent as far as reporting about human capital was concerned.

Conclusion

West Africa is yet to be free from some vestiges of colonialism. This is more pronounced in the economic sphere. Although the region witnessed a tremendous transformation in its human resource accounting practice during the colonial era following the transformation of its economy, the colonial officers and business men deliberately kept the records out of the financial reports put out to the public domain. As this paper has shown, the colonial practice of keeping human resource accounting details secret has found a perpetuating reflection in the post-colonial economy.

The apathy towards HRA disclosure during the colonial era continued to influence post-colonial accounting practice despite the fact that European accounting theories continued to pervade and influence accounting practice in West Africa. In 1965, following the establishment of the Institute of Chartered Accountants of Nigeria (by Act of Parliament No. 15 of 1965) and its affiliation with the professional institutes in Britain and USA, accounting in most of West Africa became internationalized. This international relationship facilitated the importation of western accounting theories and practices including human resource accounting into the region's accounting space. Yet, the call made by Hekimian and Jones (1967) asking corporate organizations to "put people on your balance sheet," has remained unheeded in Africa.

However, this cold attitude towards human resources accounting best practices, especially the attitude of non-disclosure is not sustainable in the current global economy. Studies have abundantly shown that profitability can be enhanced if human resource accounts are reported and human resource managers base decisions on them. It will improve the lots of workers and that of the corporations in which they work. In the face of the fast globalizing world, Africa must wake up and jettison accounting practices that will impede its speed in the march towards economic development. Human resource accounting best practices must be adopted.

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