UNVEILING A POSTCOLONIAL NEOLIBERALISM: HYBRIDISED CONTROLS AND EMANCIPATORY POTENTIALS FOR TEA-PLUCKING WOMEN IN SRI LANKA

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Abstract

Purpose: Drawing on the ideas of postcolonial hybridity and postcolonial feminism, this paper explores a contextual variant of neoliberalism, which we call postcolonial neoliberalism. It unpacks the peculiarities of hybridized practices of management controls therein to reflect on its construction and consequences.

Design/methodology/approach: A 7-month ethnographic study was carried out in a Sri Lankan tea estate to understand both the nature and the practices of these controls.

Findings: Postcolonial neoliberalism has been animated by a hybrid form of management controls encompassing colonial action controls, postcolonial cultural controls, and neoliberal results controls. This created an emancipatory space for female workers to engage in some confrontations to attain some compromises.

Originality/value: The message is that the hybridized controls are central to the construction of this form of postcolonial neoliberalism and to its reproduction. However, as these controls accompany a gendered form, female workers find a condition of possibility for some emancipatory potentials within the neoliberal development policy.

Keywords: management controls, neoliberalism, postcolonial neoliberalism, cultural hybridity, postcolonial feminism, emancipation, Sri Lankan tea plantations

1. Introduction

This paper explores three interrelated questions: What form does neoliberalism take when it penetrates a postcolonial context? How does a management control system in a postcolonial context react to this penetration? Are there any unintended consequences when these controls are exclusively exercised over female workers? These questions arose from a fieldwork we conducted in the Sri Lankan tea plantation which underwent a neoliberal transformation in its management and control practices since the late 1990s. Such neoliberal reform policies are formulated and implemented in developing countries by embracing

Western concepts of neoliberalism (Hopper et al, 2009). While neoliberalism promotes economic evaluations offered by markets, governs entities and people accordingly, it travels around the world portraying it as a hegemonic discourse of the Global North (Harvey, 2005). In the Global South, neoliberalism confronts colonial and postcolonial experiences permeating "local neoliberalisms" (Peck & Tickell, 2002, p.380). We discern that accounting and controls practices play a central role in reproducing and maintaining such local forms of neoliberalism. Several researchers studied accounting and controls in such local contexts in the Global South and found some variable accounting and control practices with unintended consequences (Chiapello, 2017; Hopper et al., 2012; Hopper et al., 2017). However, little has been studied to understand feminist perspectives on these practices which may reproduce and maintain those local neoliberal forms. Although some accounting researchers have made some advances based on feminist perspectives on how gender identities are constructed in postcolonial contexts (Davie, 2000; Davie and McLean, 2017), little attention has been paid to understand how management control practices may reproduce and maintain a context of postcolonial neoliberalism.

We coin the local neoliberalism in the Global South as postcolonial neoliberalism. We define it as an imposed discourse for individuals to be governed by market principles but within a context convoluted by a colonial past in a postcolonial present. This turns our attention to the ideas of postcolonial theories which offer a "retrospective reflection on colonialism" (Said, 1978, p.45) to understand the rationales of its persistence in the postcolonial era. Bhabha (1994) conceptualizes this reflection as hybridity in which he finds a situation of mixing and connecting one culture with another and of creating a third space. He argues that there are colonial residuals which are still dominant in social and institutional practices in postcolonial contexts while ensuing practices are being mixed with them manifesting a hybridized form. When exploring any current practice, the dominance of such residuals can be retrospectively reflected in this 'third space' while hybridity is seen to be a governing principle. As a governing principle, some of those cultural elements of the colonial past could be exploited for neoliberal purposes.

In our study, we reveal that postcolonial neoliberalism has produced 'a third space' resulting from some continuations, replacements, and transformations of a control culture dominated by what we call a 'double colonization': a combination of colonial controls with a local patriarchy (e.g. Nejat and Jamili, 2014, Suleri, 1993). It is this hybridity which produces a gendered form of controls – turning our attention to postcolonial feminism (Mohanty, 2002, Spivak, 1993) which highligts the existence of patriarchal controls along with colonial types of controls. Moreover, with the existence of this hybridity, postcolonial neoliberalism also creates a state of ambivalence in the third space being produced. Within this state of ambivalence, postcolonial subjects (in our case tea plucking women) find a space for resistance and emancipation. Since the postcolonial feminist literature explores postcolonial

females' subordination, agency and emancipation (Khan et al., 2007; Lewis and Mills, 2003), it complements our theorisation of control and resistance observed in this third space.

Within the Sri Lankan tea plantations, a local patriarchy was imported from South India by the British colonisers in the 19th century as native Sri Lankans did not want to leave their self-sufficient, pre-capitalist mode of production for colonial form of capitalist mode of production (Wickramsinghe, 1996). The South Indian workers joined tea plantations with their patriarchal mode of governance where men dominated women in all aspects of their life (Kurian, 1998). British administrators exploited this mode of governance as it was cheap and effective, but they also wanted to locate these practices within their bureaucratic order (cf. Davie and McLean, 2017). Consequently, tea plucking women who played a key role in tea production were subject to these two forms of controls – colonial/postcolonial, patriarchal controls and colonial, bureaucratic controls. In our ethnographic study, we demonstrate how this form of colonisation was constructed and maintained in the context of present day, postcolonial neoliberalism, leading to some unintended consequences such as their resistance and emancipation.

The fieldwork took place over 7 months at a tea plantation's estate, we called UMA in Sri Lanka. The data was analyzed with an understanding of how control practices interplay with the context: the colonial rule in the past, nationalization of plantations in the 1970s, and their privatization in the 1990s (De Silva, 1982; Kelegama, 1993). We used the concept of hybridity to theorise multiple forms of controls we observed: colonial forms of controls mixing with postcolonial patriarchal controls which also mixes with neoliberal controls. It is hybrid – as this form of postcolonial neoliberal control is neither a pure colonial, postcolonial or neoliberal but a complex mixture of all three. To demonstrate this hybridity, we used Merchant's (1998) model of management controls to categorise the types of controls into colonial action controls, postcolonial cultural controls and neoliberal results controls. We narrated the practices of these types of controls showing an interaction of colonial and postcolonial traditions with neoliberal controls. The literature on postcolonial feminism (Mohanty, 2002, Spivak, 1993), helped us find a condition of possibility towards some emancipatory potentials for the female workers.

We make two contributions in these two related directions. First, in the hybridity direction, while we appreciate the research on how postcolonial countries implement management controls under the conditions of imperial and neoliberal reforms (Davie, 2017, Davie and McLean, 2017, Hopper et, al., 2009), our ethnographic approach reveals that, with the perceptions and meanings the actors carry, the hybridised controls construct a local form of neoliberalism, which we call postcolonial neoliberalism. This understanding is important as we know much about how controls are affected by the context, but we know little about how controls produce a context for the operation of controls themselves. Second, in the feminist direction, while we see that most accounting studies focus on the accountancy profession and

accounting professionals and reveal how gender identities are constructed through their association with imperialism, globalisation and neoliberalism (Gallhofer et, al., 2011; Haynes, 2017; Davie, 2017; Kamla, 2012; 2019), we focus on subalterns (i.e. tea plucking women) who find postcolonial neoliberalism as an opportunity to confront, gain compromises, and construct their identities by 'speaking out', which has never been the case. This extends the previous work by Alawattage and Wickramasinghe (2009) which reported on how subaltern men, rather than women, exercised resistance and gained emancipation.

The paper is organised as follows. Section 2 reviews literature on the hegemony of Western discourses on neoliberalism in accounting and the contextual variation thereof, arguing for an analytical framework on hybridity of controls. This proceeds to Section 3 describing the research setting, methodology and methods. Section 4 analyses the findings and Section 5 discusses them to conclude the paper.

2. Towards a theoretical framing

2.1. Neoliberal accounting research: from the Global North to the Global South
Inspired by some key social theories (for e.g. Boltanski and Chiapello, 2005, Brown, 2015, Foucault et al., 2008, Harvey, 2005), interdisciplinary accounting research is now taking neoliberalism into the frontiers of analyses (see for e.g. Chiapello, 2017, Cooper, 2015, Cooper et al., 2010, Cooper et al., 2016, Cooper et al., 2013). Chiapello (2017) remarked that, in this research stream, accounting is seen either as a tool, a project or an object to explore how accounting partakes in neoliberalism either as a phase of capitalism, as a discourse, or as a form of governmentality. According to her, most such stories, however, come from the Global North although neoliberalism is "neither monolithic in form nor universal in effect" (Peck and Tickell, 2002, p. 384). Rather, its transformative and adaptive capacity is a far reaching political and economic project (Harvey, 2005) leading to "local neoliberalisms" (Peck & Tickell, 2002, p. 380). Accounting researchers found little about how such 'local neoliberalisms' are constructed through accounting and controls.

Exploring local neoliberalisms is important because the discourse of neoliberalism developed in the Global North would not be equally pertinent to the studies of neoliberalism in the Global South. Though it is dominant, this Northern discourse presents one single story, but it is only a 'fragment of the story'. In the Global South, there is a different historical trajectory in which neoliberalism can present a different story. Connell and Dados (2014) remarked:

> Neoliberalism in the Global South can draw on a long historical trajectory of *coercion*. Colonial society was not so much regulated by the state; it was *produced* by the state. This occurred through the violence of conquest and the installation of … 'colonizing structure' (p.126).

For the Global South, which was so colonised, neoliberalism is a 'new' form of colonisation. It subjugates the lives of the people and their systems of governance into a globalised form but using local tools, practices and traditions. As Lassou et al. (2019) observed, former colonisers continue influencing their former colonies through varieties of neocolonialism: monetary systems, political advocacies, professional associations, and neo-patrimonial stimulus. As Escobar (2011) said, this is about re-making development with power and the control to manage 'Other' people based on a 'third way'. Accounting has an increasing significance in such efforts permeating different stories (c.f. Hopper et al., 2017).

2.2. Stories from the Global South

Invariably, neoliberal accounting in the Global South cannot be studied without understanding its historico-colonial trajectories and their local peculiarities. Accounting research has made important advances in this direction showing that accounting in the Global South marks a programme of hybridity where it operates in a 'third space' (Bhabha, 1994). Table 1 below is used as a roadmap for a brief review of this literature.

Table 1: Colonial/postcolonial studies in accounting

Streams of research	Indicative studies	Broader conclusions
Colonial/imperial controls and gender constructions	Davie (2000); Davie and McLean (2017)	Controls construct a colonial imperialism and a gender identity.
Accountancy professions and professionalization	Annisette (2010); Bakre (2005, 2010, 2014)	Professions continue to be dependent on colonial inspirations
Professionals and discourses	Kamla et al. (2012); Kaifala et al. (2019); Alawattage and Fernando (2017)	Professionals and discourses operate in a "third space".
Contemporary controls	Alawattage and Wickramasinghe (2009); Hopper et al. (2009); Hopper et al. (2012); Hopper et al. (2017); Hoque and Hopper (1994); Uddin and Hopper (2003); Wickramasinghe and Hopper (2005); Wickramasinghe et al. (2004)	Neoliberal reforms in controls produce unintended idiosyncrasies.

Neoliberal captures in unchartered territories	Alawattage et al (2018); Wickramasinghe (2015)	Financing and control projects tend to invade unchartered territories.

Concerning the issues of accounting in colonial/imperial times, some historical studies in accounting began to explore how colonialism and imperialism was perpetuated in accounting and controls. For example, focusing on Indian indentured workers, Davie (2017) illustrated with historical archives how accounting calculations and controls "constitute and perpetuate gendered ideologies" (p. 247). She argues that imperial/colonial authorities deployed their dominant patriarchal culture to reconstruct gender identities for which accounting was instrumental though it "acted at distance" (p. 262). Using Foucault's governmentality framework, she illustrated that this identity construction was a form of rationalisation for which accounting plays such roles. In these efforts, there operated a form of hybridity that permeated indigenous collaborations, which intensified the use of accounting and management controls by colonial authorities over colonial subjects, which they call a 'cultural imperialism' (Davie, 2000; Davie and McLean, 2017). Similarly, Davie and McLean (2017) found that accounting played a multiplicity of roles in this project of cultural hybridisation, at one level, by creating visibility to colonial activities and visibility to financial management problems of indigenous local administration, and at another level, by legitimising and perpetuating paternalism, accounting assisted the construction of a moral character of the indigenous people. These historical studies can be regressed to current issues in the contemporary world, as Davie (2017) highlights. Moreover, the gender perspective articulated in this stream of studies sits nicely with other gender studies in accounting although they focus on accounting professionals (for a review, see Haynes, 2017): they reveal a similar trajectory of gender construction.

Accounting's colonial/imperial effect was also evident in the studies on accountancy professionalisation projects in postcolonial countries, which explored how these projects were tacitly perpetuated in postcolonial times. For instance, Annisette (2010) reveal that there was a 'subjugation of minds' as in 1995 (33 years after independence) Trinidad and Tobago still had to be "dependent on metropolitan actors for guidance, inspirations and solutions to local accounting matters as it was during the period of formal British colonialism" (p. 188). Similarly, Bakre (2005) argues that the professional accountancy bodies such as the UK based ACCA continue their imperial dominance over local accountancy bodies in Jamaica by restricting local bodies from coming into an independent existence. On this, Bakre (2010) observed a that "…paradoxically, when some of local accountants began to assert themselves, they were doing so as members of UK professional bodies…" (p. 149). Such local bodies, in this way, uphold the hegemony of the colonial accounting standards and accounting while

trying make these bodies to be regionally relevant in the postcolonial (Bakre, 2014). In this way, as such studies show, there is a persistence of hybridization.

This hybridization is also seen among postcolonial professionals and in the way these professionals use global accounting discourses in postcolonial contexts. For instance, Kamla et al. (2012) find that Syrian accountants' perception of social accounting is 'different' because the influence of the country's historical (colonial), socio-political and economic context, and of course, Islam. They illustrate how colonial legacies were perpetuated and sustained for shaping the nature of social accounting, despite the influences of contemporary globalization. Interestingly, such colonial effects occur, albeit differently, when accounting professionals migrate to the West. For instance, as Thomson and Jones (2016) found, migratory accountants in Canada experience barriers due to their non-white, non-male, and non-Western identity. Such barriers tend to be overcome through a hybridisation. For example, Kaifala et al. (2019) illustrated that, in Sierra Leone, the ACCA qualified accountants perceive themselves as neither Sierra Leone nor British accountants, no matter where they live. Moreover, without these professionals being migrated, the global discourses of accounting themselves 'migrate' to postcolonial countries for local firms to perceive and use these discourses by producing a third space. For example, Alawattage and Fernando (2017) found that the global sustainability discourse allowed managers in postcolonial firms to create this third space where "both the colonizer (i.e., globalizing discourses) and the colonized (i.e., local managers) are offered new possibilities of constructing the identity of Self and Other" (p.14). In short, as these studies find, colonialism and imperialism were full of cultural baggage, invariably effecting both the behavior of the professional and the occurrences of accounting discourses.

Concerning the control issues in postcolonial contexts, management control studies have advanced our knowledge with a block of publications since the 1990s (Alawattage and Wickramasinghe, 2009; Hopper et al., 2009; Hopper et al., 2012; Hopper et al., 2017; Hoque and Hopper, 1994; Uddin and Hopper, 2003; Wickramasinghe and Hopper, 2005; Wickramasinghe et al., 2004; Wickramasinghe, 2015). Inspired by qualitative case study methodologies, these studies focused on postcolonial ramifications and examined how these ramifications are implicated in present systems of controls, which had produced several idiosyncrasies. On the one hand, these systems had undergone imposed changes based on neoliberal reform agendas of transnational agencies such as the World Bank and IMF and, on the other hand, they had produced a range of unintended consequences, including politicisation, patrimonial practices, cultural contradictions, and pervasive corruption. In order to explain the contextual rationalities of these consequences, they promoted a cultural political economy approach, articulating how a historic-colonial political economy moved into postcolonial and neoliberal times giving structural rationales for the functioning of management controls at mundane levels (for a review, see Hopper et al., 2009). This top-down approach not only illustrated how cultures and politics of these countries gave rise to

those idiosyncrasies, but also how those consequences were complicated by neoliberal reforms diffused and implemented in these countries since the 1970s and 1980s. Rather than capturing the traditional cultures and politics for neoliberal purposes, as these studies show, the practices of management controls manifested 'failures' due to those idiosyncrasies. For example, Wickramasinghe and Hopper (2005) and Wickramasinghe et al. (2004) showed that the firms they studied collapsed or some of the reforms were overturned, despite being privatised, and attempts were made to make changes in controls. While this understanding is important for the present study, we find that this literature has inadvertently neglected how such practices may unveil a local form of neoliberalism with a construction of gender identities.

Concerning some 'successes' of neoliberalism's penetration in the Global South beyond the above idiosyncrasies, we find a 'neoliberal capture'. By this, we mean a strategic exploitation of prevailing institutions, cultures or even political ideologies simply for profit-making purposes. This exploitation occurs by privileging capital over labour. For instance, Alawattage et al. (2018) illustrated how microfinance projects used basic accounting technologies to capitalise interpersonal, convivial relationships to make lending to poor village women profitable. Similarly, when it enters public sector reform programmes in the Global South, 'private-identities' can be built. For example, Wickramasinghe (2015) illustrated that, in a government owned regional hospital in Sri Lanka, a social space was created to emancipate individuals (at micro levels) with a power to influence (macro level) policymaking. Other times, as mentioned above, these identities can permeate a 'third space'. For example, Alawattage and Fernando (2017) found that the global sustainability discourse allowed managers in postcolonial firms to co-construct the identities of Self and the Other. Postcolonial contexts are conducive for such neoliberal captures as there are both capitalistic and non-capitalistic modes of social relations, which are now transcendental for neoliberal purposes (Hardt and Negri, 2000). Prevailing orders of colonial hierarchies and traditional patriarchies can also be subject to such neoliberal captures in postcolonial contexts. Existing control systems can be a manifestation of a convolution of colonial hierarchies with these patriarchies, amenable to such neoliberal captures.

These stories feature what counts as postcolonial neoliberalism. As we defined at the outset, we can understand that it is an imposed discourse of the Global North; it mobilises market principles to govern Other individuals; and it operates in contexts with convolutions of the colonial past into the postcolonial present where patriarchy is a salient character. As we see below, hybridity explains such convolutions. In the Global North, in contrast, without such historico-colonial convolutions, the neoliberal discourse intellectually and ideologically promotes and sustains the market rule and individual freedom (Friedman, 1962, Hayek, 1944). Accounting controls act upon this project. In the Global South, in contrast, this 'postcolonial neoliberalism' is one of 'local neoliberalisms', and it may be reproduced and maintained using accounting controls.

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2.3. Postcolonial neoliberal controls

Under postcolonial neoliberalism, the colonial continues into the postcolonial and both collapse on the neoliberal discourse with implications for a hybridised form of management controls. According to Bhabha (1994), in a hybrid form, a new identity is developed through the exchanges between the cultures of the coloniser and the colonised. This results in a 'third space' of cultural identity, which can be transformative and culturally continuous. Bhabha argues that all cultural statements and systems are constructed in this third space and constitute "discursive conditions of enunciation … [where] meaning and symbols of culture have no primordial unity or fixity; that even the same signs can be appropriated, translated, rehistoricised and read anew" (p.37). Referring to 'colonial presence', Bhabha states that it is "always ambivalent, split between its appearance as original and authoritative and its articulation as repetition and difference" (p.107). Hence a colonial encounter in the postcolonial creates a hybrid third space through the continuations, replacements, and transformations of colonised cultures and their practices, as it mixes with the postcolonial and the neoliberal forms.

It is this third space that is amenable to a neoliberal capture. On the one hand, the third space so developed is unquestionably acceptable for controllers to intensify controls with new technologies, ideas and practices such as budgeting and performance measurements. As microfinance projects are now capturing the non-economic spheres of operations in remote settings (Alawattage et al., 2018), postcolonial neoliberalism now continues with the variants of local mechanisms of hybridity for maintaining controls for which those intensified controls are introduced and implemented. On the other hand, as this third space is ambivalent, there can be possibilities of conditions, as Bhabha (1994) speculates, in which both intensifications of oppressions and occurrences of challenges can be developed. Gender studies in accounting (e.g. Gallhofer et al., 2011; Haynes, 2017; Kamla, 2019) explore such conditions of possibility through which gender domination can be challenged and changed. Postcolonial neoliberalism can also be such a condition where ambivalence may be used for emancipatory potentials which we explore in this study.

To practically apprehend this, we follow Merchant's (1998) model of management controls which identifies three interrelated types of controls: action controls, results controls, and cultural controls. As this model is malleable for adaptations (see for e.g. Efferin and Hopper, 2007), we rephrase the types of controls as colonial action controls, postcolonial cultural controls, and neoliberal results control, which may lead to a complexity of hybridity, resistance and emancipation (See Figure 1).

Figure 1: Postcolonial neoliberal management controls
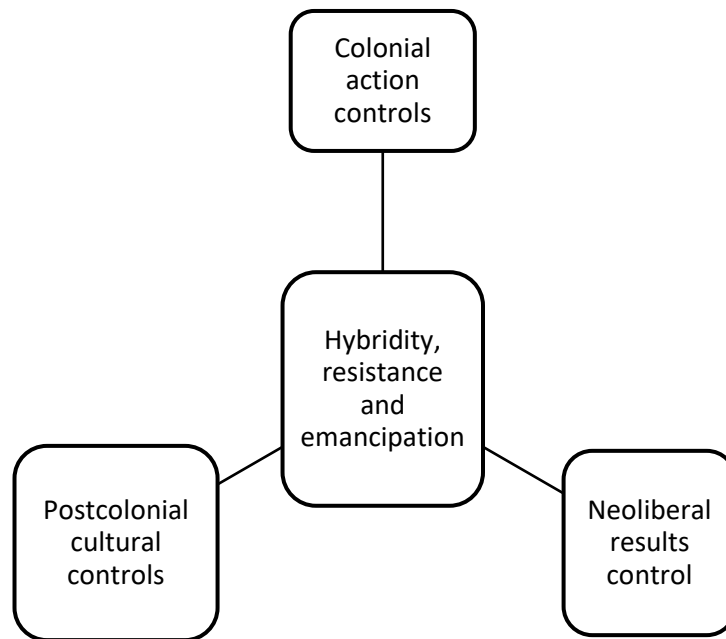
Colonial action controls

Merchant defines action controls as a direct form of controls focusing on individuals' behaviours. They deploy physical and administrative commands; pre-action reviews; action accountability; and redundancy (Merchant, 1998, pp.27-30). In postcolonial organizations, such action controls developed in colonial times still prevail. Alawattage and Wickramasinghe (2009) described them as follows: a "fundamental element of labour control [was] the application of 'punitive justice'… [in the form of] physical punishment at the discretion of the planter" (p.713): from "shouting and disciplining" to "the use of physical force" (p.399). These actions, as Hopper et al. (2009) remarked, "perpetuate coercive controls and political patronage, albeit in new guises using new conduits" (p. 492).

Postcolonial cultural controls

Merchant's (1998) cultural controls see the individual as a cultural subject in a cultural context. They can fill gaps between actions and results control to configure the entire assembly of controls. For example, Efferin and Hopper (2007) saw these controls as being the dominance of ethnicity in which 'actions' and 'results' were conceived culturally. Similarly,

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Wickramasinghe and Hopper (2005) found a village culture in controls: when contradiction between workers and the management occurred, budgets were changed to accommodate that culture. Hence, one cannot deny that action controls can avoid unintended consequences. Instead, cultural controls may fill the gap in between. We use the notion of cultural controls to emphasise 'double colonization' – a concurrent use of colonial controls and patriarchal controls over postcolonial female workers as a form of cultural colonization. As Petersen and Rutherford (1986) remarked, women are twice colonised: once by colonist realities and their representations and then by patriarchy (McLeod, 2000). Postcolonial feminists (e.g. Nejat and Jamili, 2014, Suleri, 1993) read this double colonisation as a continuation of colonialism.

Neoliberal results controls

Merchant's results controls refer to an indirect form: they are not explicitly focused on actions. Rather, they involve rewards for 'good' results and punishments for 'bad' results (Merchant, 1998, p.80). Such controls are then linked to setting goals and objectives translated into targets. This 'indirect' arrangement can subjugate the self to act upon those targets and economise the processes to maximise profits. Budgets can play a role here: they set targets, cascade down in the hierarchy, and get the things done at mundane levels. Again, in postcolonial contexts, as in the case of action controls and cultural controls, these results controls become hybridised as an assembly of controls and as a collective endeavour towards re-making development (Hopper et al., 2009). That said, rather than replacing coercive type of actions with this 'liberal' form of results controls, the latter is being achieved through the former. However, as we will see later in the paper, hybridity materialises with neither a replacement nor an improvement but with a combination of both for organising a more 'economising' form.

Resistance and emancipation

Returning to the idea of hybridity, action controls and results controls encumber into double colonisation, adding an extra meaning for hybridity. While hybridity in this regard operates as a "sign of productivity of colonial power" (Bhabha, 1985, p.154), it also produces 'discriminatory identities'. As a result, hybridity becomes an object for control: "as something other than what its rules of recognition assert" (Bhabha, 1985, p.35). Such a situation can be subversive leading to the possibility of interventions. Bhabha (1985) explained this as follows: if the colonial power is seen in hybrid terms, then there is an ambivalence creating discursive conditions for authority to dominate through interventions as ambivalence would camouflage the domination. However, this ambivalence can also create a space for resistance as postcolonial women would exercise their agency with vested interests and motivations. For instance, Mohanty (1997) argues that postcolonial women, despite the continuous exploitation, exercise their agency towards transforming their lives. Schutte (2008) shows that women in Latin America now create new possibilities for resisting the increased pressure of neoliberalism. However, postcolonial feminists identifies that the conduct of this agency

can either be aggressive (Agbese, 2003) and active (Jayawardena, 1986) or even silent (Malhotra and Rowe, 2013).

3. Research approach

3.1. Research setting

As was mentioned at the start, the main research site was UMA, a tea estate owned by one of the leading Regional Plantation Companies (RPC) in Sri Lanka. Operating as 6 divisions, it has a land extent of about 812 hectares (around 2,000 acres) with the cultivation of 136ha of tea and other cash crops. With production and quality management, labour supervision, and recordkeeping, the office in the estate maintains controls over the 6 divisions and reports the outcomes to the Head Office (HO). UMA's managers [the Manager (PD), 2 deputy managers, and 1 assistant manager (SD)] are, as usual, male. Its cultivation and harvest management functions are allocated to a Field Officer (FO) in each division. He supervises the workers and is responsible for the division's performance. While the FOs have 2 female Assistant Field Officers (AFO), below them, there is the *kangani* who acts as the labour chief. As it was told, though the *kanganis* were historically male, here, there are 2 females working officially as *kanganies* in one division and there are 2 other females working unofficially in 2 other divisions. The estate employs around 300 workers: tea pluckers (28%), rubber tappers (28%), sundry workers (26%) and factory workers (18%). Of the 300 workers, 55% are female, including all tea pluckers. Rubber tappers are both male and female, but all sundry workers are male while almost 90% of the factory workers are female. All workers live in residential barracks and most office and factory staff in residential quarters. Bungalows are only for the estate management. Also, there are 6 Child Development Centres (Crèches) managed by Child Development Officers (CDO), 6 primary schools, 13 Kovils (Hindu temples), and local groceries.

3.2. Methodology and methods

We adopted an ethnographic approach (Sluka and Robben, 2012) that permeated an iteration between involvements and detachments. The first author's on-site 'involvement' and the second author's off-site 're-involvement' (with remote discussions with the first author) enabled a deeper understanding of the context and the nature of controls attached to the daily lives of the controlled. The on-site 'involvement' assured the validity as 'she knows because she was there' and the off-site 're-involvement' made the validity reliable as 'he knows because he had done several similar studies in the past'. Both authors were then 'detached' from their involvements into a 'reflexive' engagement which Sluka and Robben (2012) called "post-fieldwork fieldwork" (p. 17). This detachment allowed them, on the one hand, to construct the psychological reality of a culture in which people perform their work under the tyrannies of controls that persisted over a century and, on the other hand, to construct the abstract reality about a network of social relations which constitutes those

controls. The involvement and detachment were intertwined and generated an intimate iteration between the data and the theory that produced a narrative.

It was a 7-month (July 2015 to January 2016) ethnography. The access was secured through the CEO of the RPC and 15 interviews were conducted with 11 participants at the HO for over 2 weeks. The first author took up residence near UMA for the next 6 months and traveled daily to the estate. Access was granted by the estate manager to mingle freely with the estate's operations. In the welfare office, a space was given for a close association with the welfare officer (HRO) allowing easy access to the workers through regular divisional visits, observations, conversations and loafing out. When workers came to discuss their problems with the HRO, the researcher was able to shadow those situations followed by some more conversation and interviews. The HRO displayed a close relationship with the workers having over 30 years of experience. When field visits were made with her, the tea plucking females easily trusted the researcher. Participants (other than the tea plucking females) included regional management, estate management, field officers (supervisory staff), estate office staff, welfare staff, workers, trade union leaders (within and outside the estate), retired workers and others related to the estate and plantations.

Consequently, 87 participants were involved in formal interviews and another 20 were in informal conversations at both the HO and UMA. Being a female, the first author was able to interact closely with the female pluckers. All such associations, conversations and interviews had produced a bank of daily notes which were reflected on at the end of each day and entertained a preliminary 'detachment' to see how these 'nitty-gritties' are linked to a wider picture. Moreover, the interviews and conversations were supplemented by some documents and local publications including company records, audited accounts and budgets, and archival records from libraries and policy institutes in the country. Upon the conclusion of the fieldwork, the data was presented as many hours of recorded interviews, over 2000 digital photographs, field notes amounting to over 183,000 words, files of photocopied archival records and company/estate documents. The digital photographs captured the 'field' in a moment in time, illustrating the life of tea plucking women, the different forms of controls they experience and their responses to these controls. We refer to them in our analysis. To analyse the data, three broader themes were identified with a coding procedure while gauging them with the theoretical framing, hybridity of controls. The three themes consisted of macro story of Sri Lankan plantations as the context, micro story of management controls as the focus, and women's emancipatory possibilities as the outcome. Then the management control theme was coded as action control, results controls and cultural controls and analysed in relation to postcolonial neoliberalism. Finally, with another code, patriarchal domination was analysed.

4. The narrative

The narrative we made captures the three types of controls and shows us how the postcolonial neoliberalism is produced and maintained. As we will see below, the actions in these controls are inherently colonial, operationally coercive and strategically discriminative. The cultures in these controls are gendered through which one category of workers has become subjugated through patriarchal 'treatments' while the management has been 'entertaining' these controls since colonial days. The results in these controls are eventually achieved not only by deploying both action and cultural controls, but also by revitalising them for measuring and reporting purposes. Interestingly, manifesting a 'neoliberal capture', these efforts not only intensify controls, but also produce the notion of postcolonial neoliberalism, despite the 'neoliberal paradox' in which some emancipation materialises. We shall narrate how this has happened.

4.1. Controls by actions

The action controls go far back to the initiatives of colonial masters. They founded and maintained them as a coercive style (Duncan, 2002). Jayawardena and Kurian (2015) found that this coercion was exercised through "ties of indebtedness, the enactment of oppressive laws … organization of watchers and guards to prevent workers from leaving their employment" (p.43). De Silva (1982, p.289) described this as a system of "duress and social mechanisms" of control. Hence, actions were mobilised coercively so that the colonial masters were able to 'get the work done' easily. We shall navigate in detail some indicative actions, namely, (1) shouting and creating fear; (2) strict punishments for absence; (3) making an efficient hand into quality and quantity controls; and (4) maintaining discriminatory acts.

Shouting and fear

As the first author experienced over months, 'shouting and fear' appeared to be pervasive and much embedded. Men shouted at these women to get them into place, to make them correct, to see them efficient, and to have them in proximity. A former planter remarked:

> *During our time…, we controlled and held them* [tea pluckers] *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 you must finish the work before you go. If you go there and not come here, gahala pannanawa!* [you'll be beaten up and thrown out!].

So, shouting stands as a commanding form, which incorporates this 'physical action' along with other administrative endeavors such as work standards and pre-action reviews. When deviations occur, they shout and get the things back on track.

For the retired planter, this was nostalgia of good old days. Accordingly, shouting and fear become transcended to the next generation. An FO admitted the same:

…you need to shout at people. Otherwise you can't get things done.

Having seen some failures in the implementation of this commanding form, an SD expressed his worry about an unsuccessful form of plantation management. He remarked:

The biggest mistake of this plantation was the involvement of HR [practices]. *These people* [mostly female workers] *need to be told sternly 'COME TO WORK!'*

Although shouting has been fearful, the senior managers justified this. The Head of region (Regional management) emphasised:

People look up to their boss. They want to see a man of a certain quality. Because … people work in kind of certain psycho. …I wouldn't call it a fear psycho or anything, but that is how the plantations worked.

In response to these men's actions, women 'fear' to see a manager coming to them – they become staggered, side-lined, and silent.

Strict punishments

Shouting and fear connect with other forms of actions which transpire punishments. The pluckers are expected to report to the tea field by 7.30 a.m. Every morning, the first task of the FO and CDO is to mark the pluckers' present. Next, they inquire about any absence. Sometimes, the CDO and/or FO visit the line rooms to force the pluckers to come to work. So, absences trigger punitive actions and/or withhold workers' rewards. If any worker was absent for a month (without a medical reason), she will automatically be taken off from the payroll. Upon her return, she must start afresh as a probationary worker until she becomes permanent.

Withholding rewards is crucial here. For instance, the attendance incentive of Rs 140 is withheld along with the withholding of other benefits such as monthly complementary tea packets. Even though a permanent worker is eligible for her tea packet as a reward even if she returns to work for just one day of the month, UMA does not practically implement this. Perhaps, the workers were unaware of their rights or they fear asking about this. One plucker said:

People [pluckers] *have many problems in this division, but they keep quiet about them. There is no point confronting the FO and SDs. We will only see their revenge.*

Hence, the workers' rights are supressed by the severity of punitive actions 'safe guarded' by the management's safety-net of 'shouting and fear'.

Making an efficient hand to quality and quantity controls

The above is reinforced by 'work standards'. For example, there is a 'science' of how the women's physical body can be placed on the natural size of the tea bush. As was told and observed, the pluckers must keep a level stick (called a *varichchi*) on top of the tea bush, ensuring all tea bushes are at the same height (see Figure 2 below).

Figure 2: Varichchi

A tea plucker holding a Varichchi (a leveling stick)

A plucker in the tea field without a *varichchi* is called out in a stern threatening tone by the *kangani* or the FO.

This has an implication for product quality. The protocol of plucking rounds (e.g. plucking a tea bush every 5 or 6 days) is supervised by the *kangani*, FO and SD. As a measure of quality control, the tea factory will take a load of leaf only if they meet a leaf count of 60 to 65%. If the factory reports a lower percentage, then the SD and FO of the division are informed. They then ask the workers to sort out the bad leaves from good ones. And, the rates of leaf quality are daily communicated to the manager by the factory through a mobile text. Eventually, a lower quality leaf, which indicates poor plucking rounds cause punitive actions. One SD stated:

> *There is no room to give excuses if the performance of your division is poor – you need to shut up and listen. If you keep giving reasons, you will get an earful. Otherwise, you are asked to go.*

These work standards hail from colonial days with some adjustments for present day requirements.

Then, women's daily output is controlled. Each plucker is expected to pluck the norm (18 kg of green leaf) to earn full daily pay. Otherwise, pluckers will only receive a half of the pay –

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waru. As was told, *waru* in theory could apply to any worker who works half a day, but it applies differently to plucking females and sundry men. An SD explained:

> *It is absurd. The female workers work from 7.30* [a.m.] *to 4.30 or 5.00* [p.m.] *…. But the male workers go at 1.30 p.m.*

A male worker who completes his work before 1.30 p.m. is eligible for a full day's pay (when he completes 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. The estate manager mentioned that this difference in hours of work is not because the management wants male workers to work less for the same pay as women, but because of '*walame*' (the tradition of work among male workers). There was no such '*walame*' for female work. Hence, this form of patriarchal segregation occurs when applying *waru.*

A discriminatory act

Finally, these women have been paid through a discriminatory act since the colonial past. As observed, workers are expected to record their signature as a 'thumb impression' to ensure that they were 'paid' (see Figure 3 below). This applies to all their financial transactions (e.g. accepting wages, loans, etc). This practice began during colonial era as the workers were illiterate. Today, most workers are literate, but their signatures were unacceptable: they are still regarded as 'being illiterate' and as being 'different'. These are unspoken and unquestionable, though.

Figure 3: Thumb impressions on salary receipt sheets

The colonialism, as Bhabha (1994) observed, entails such discriminatory acts. In a postcolonial context, they can be either direct or indirect and perpetuated in various forms of practices.

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At UMA, the tradition of taking this thumb impression is perpetuated in action controls, and it has become a 'justifiable action' as illiteracy has been a pervasive basis for discrimination.

4.2. Controls by double colonisation

As we mentioned before, colonial controls are exercised with patriarchy. Both are intertwined, institutionalised, and work together with a historical basis. When a capitalist mode of production was introduced in the 19th century in tea plantations in Sri Lanka, the colonial masters contemplated as to how value can be valorised through the then established concept of labour division. They realised that the forms of patriarchy can be used most effectively to create divisions of labour: female work and male work; differentiated payment of wages; lower pay for female work; a male dominant hierarchy over female work; and a general subordination of female workers (Jayawardena and Kurian, 2015). Double colonization operated based on this gendered rationality.

This has also become a cultural form being tacitly institutionalised. Jayawardena and Kurian (2015) comment that this cultural form is sustained through a "consent and acceptance of male authority" (p.298). This authority, they argue, was embedded in a style of "multiple and overlapping patriarchies" (p.298) leading to different social and cultural orders in labour control systems. These system are thus gender biased and stemmed from "colonialism, race, caste, ethnicity, religion and cultural practices" (Jayawardena and Kurian, 2015, p.12). Merchant's (1998) cultural controls resonate with such practices as he views cultural controls as established shared values, norms, and practices. In a Western organisation, one would expect that cultural controls would be egalitarian. However, as we saw at UMA, it is 'anti-egalitarian'.

Double colonisation manifest in controls has been salient but silent. Hence, the first author gathered evidence through field observations for subsequent reflections. It was found that UMA's hierarchy was male dominated since 'good old colonial days'. For example, the position of *kangani* has historically been male. And, all powerful positions in workers' trade unions are occupied by men despite over 55% of workers are female. Female trade union leaders' position was mostly symbolic. Interviews with female trade union leaders confirmed their reluctance to attend trade union meetings, and even in situations where they do attend – as observed by the first author, men dominate the meetings with few women participating, seated at the back with little or no voice raised during the entire meeting. The plantation hierarchy is thus gendered, and female labour is placed at the bottom of this hierarchy.

Historically, plucking has been a female's job. And, plucking is more intensely supervised, and the outcomes are measured by men in segregated terms. Moreover, socially this job is less prestigious (although it is a skilled/semi-skilled job) than male jobs, despite plucking is significant in this industry. Men are regarded as 'better workers' but, they do not perform this most important task! Women do this but they are paid comparatively less than male workers'

(sundry workers') although the latter perform low-skilled jobs. Double colonisation also links to a private patriarchy. As was told, men in the Estate Tamil community consider themselves to have a right to control 'their' women, leading to some domestic violence incidences. In one instance, the first author observed a plucker with a wound dressing on her neck because her husband (a sundry worker) had cut her with a knife. In another similar incident of violence, the welfare-staff justified that this particular woman was very lazy and hence her man must put her right! Although these incidences are private and domestic matters, they reveal a private patriarchy that affects women's work.

4.3. Controls by results

The action controls and cultural controls have continued and sustained even in the neoliberal time. It is these mundane practices which were captured by present day management for enacting their neoliberal result controls based on their budgeting and performance measurement rituals. Hence, this enactment manifests a reproduction and maintenance of postcolonial neoliberalism showing that it is a bottom-up construction: mundane level management controls facilitated this construction. For this to happen, the 1990s privatisation policy created a significant performance regime. A HO manager remarked:

> There were about 12 Boards during JEDB and SLSPC time [two state owned organizations] to manage over 400 estates. Now... there are 22 RPCs, so the companies got a limited number of estates to manage.... The management is therefore able to closely monitor the performance....

To this end, UMA adopted several results controls: (1) setting and monitoring the estate budget for tea harvesting; (2) effecting standards for weighing the harvest; and (3) enforcing a gendered colour card system for performance measurement.

The budget for harvesting

Since 2015, the Sri Lankan tea plantations are experiencing a huge market crisis. This resulted in shrinking margins that forced UMA to develop a better monitoring system to achieve profit targets. Consequently, cost management techniques were introduced with a dedicated department at the HO – M&P Department. A new set of monitoring structures were established and cascaded down to the regional and estate managerial levels, which revitalized the need of budgets. MIS manager said:

> The budgets of plantations are its heart and soul …. Estates are controlled remotely by the HO through the budgets. All significant deviations are questioned. You can't get away from it.
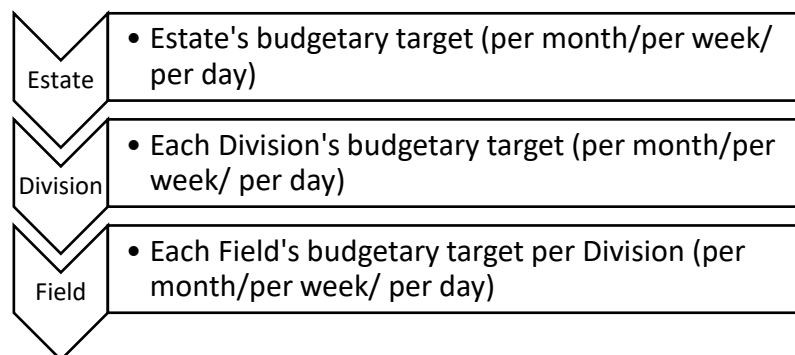
According to GM Finance, budgets are set as follows:

> Each estate manager who knows everything about 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.

As shown in Figure 4, once the budgetary targets are set, the estate management and supervisory staff are given the responsibility to achieve the targets while divisional level FOs and SDs tracked the records. It was observed that there is a range of documentations which records budgeted data against each field.

Figure 4: UMA's budget being cascaded down to field

Estate	• Estate's budgetary target (per month/per week/ per day)
Division	• Each Division's budgetary target (per month/per week/ per day)
Field	• Each Field's budgetary target per Division (per month/per week/ per day)

According to UMA's supervisory staff, the budgeted numbers are assessed and then targets are given to each division and each field. So, each FO and his *kangani* must know these targets in terms of daily number of kilograms to pluck and determine each plucker's daily tasks upon which the outcomes are reported to the HO. UMA's manager remarked on this new control system:

> *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 [UMA] stand in that …. 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 manager's statement shows the reporting expectations regarding the numbers used to monitor an estate's performance. The data on harvesting is sent to the regional office daily and to the HO. This also involves a 'Green Leaf Chart'. 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 by looking at the trend. If the trend is not good … then I must intervene. Then some mechanism I have to introduce. Then, you allow it to go like that and see the progress of that.*

So, the 'numbers' set in the budget exert tight result controls at the micro level with increased pressures against low margins and enormous challenges towards performance targets.

Controls by weighing the harvest

The budgetary values of the tea harvest (in Kg) for each division is monitored by weighing and recording the leaf plucked by individual pluckers both in the morning and evening at about 11.30 a.m. or noon and then around 4.30 p.m., respectively. The first author's notes elaborated these controls:

> *Gang of women arrived at the weighing shed carrying heavy loads …. AFO in some divisions and the FO in others oversee weighing them. The women usually lined up … hung leaf load onto the weighing scale's hook. The AFO/FO wrote down the weights … in a register – marking the 'checkroll' weight by deducting around 3kgs for moisture*

> *Then, … the women got some plastic crates on to which they were to unload their weighed leaf to weigh again. Here, the excess leaf from the crate was unloaded onto the floor, and the women moved them around with their feet. …I heard the SD telling the AFO in an irritated tone "ask them not to trample the leaf!" …then the AFO shouted… "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 too upset by this shouting, and nor did they look afraid. They followed the instructions.*

> *Finally, the filled crates were weighed again – the 'field weight'. This was repeated until each crate filled all the leaves harvested by the pluckers. Once all the crates were loaded and weighed, they were stacked in the leaf lorry to be sent to the factory. Once everything was done, the women retuned to work.*

The second round of plucking required a second round of weighing through the same process. By 4.30 p.m., once the weighing is done, the women are released from their work and head home. The leaf is weighed again at the factory - 'factory weight'.
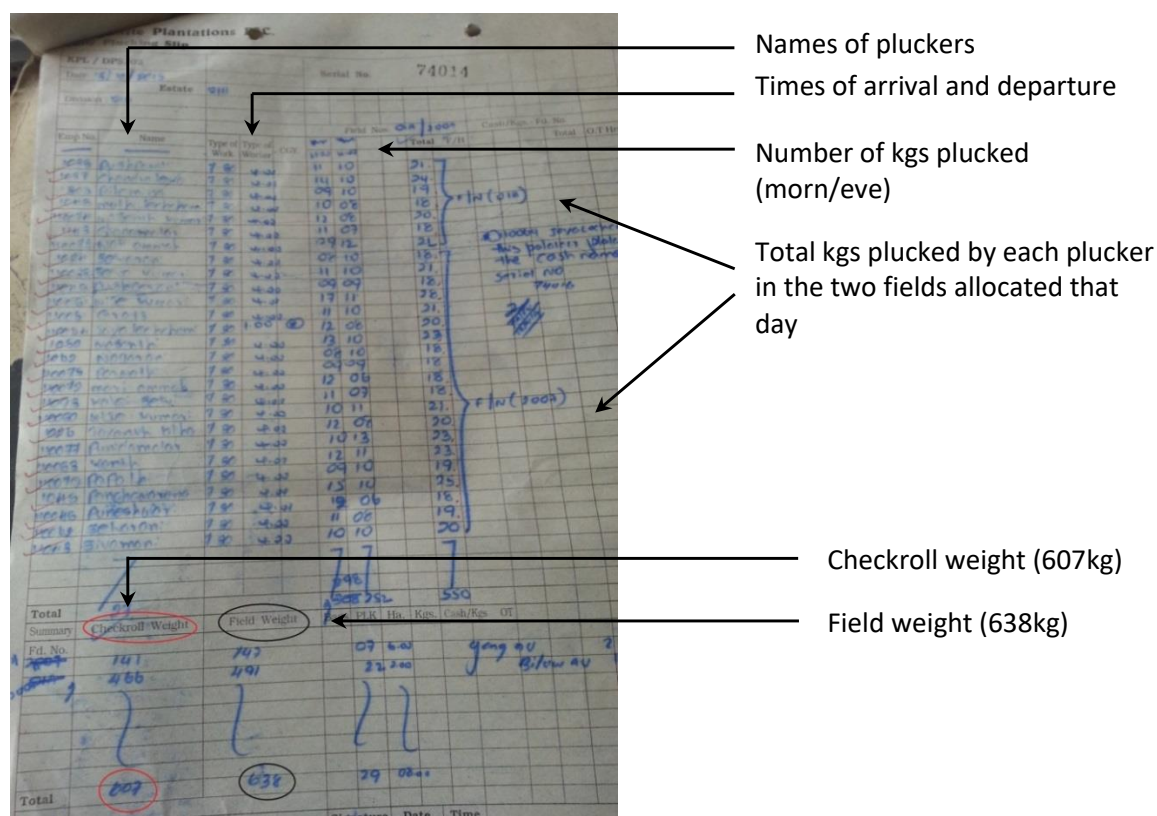
> The three types of weights exert tight result controls. A HO manager described:

> *… 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 …. Maybe a mistake, a genuine one, or maybe some mischief … the field weight goes to the factory, and it is weighed once again. … 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 – sector norms.*

The norms come from the 150-year history of colonial tea planting experience. As Figure 5 illustrates, the plucking slip must show the weights of leaf plucked (morning and evening) by each, and the time spent. If the FO does not know about these, the division would have a checkroll loss indicating that the estate has paid the workers more than the harvest.

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Figure 5: Plucking slip that ensures

Names of pluckers

Times of arrival and departure

Number of kgs plucked (morn/eve)

Total kgs plucked by each plucker in the two fields allocated that day

Checkroll weight (607kg)

Field weight (638kg)

So, the results are recorded in exact calculations. Figure 5 shows that the checkroll weight is 607kgs and the field weight is 638kgs with around 5% variance – which is acceptable. Any deviation must 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. Hence, the slip is not only a record but also a control device ensuring the budgeted harvest.
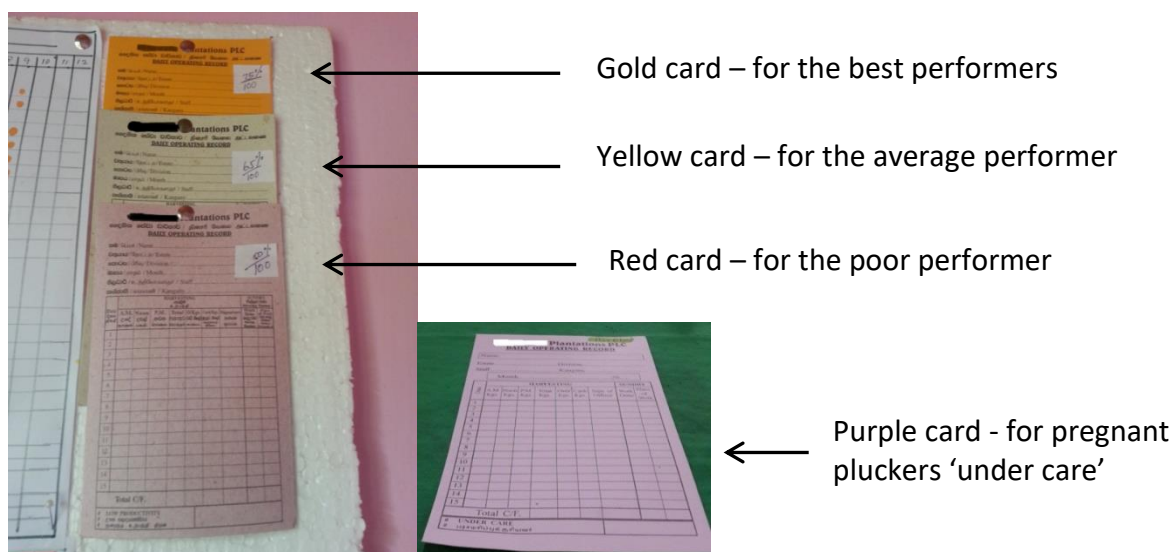
Gendered measurements

Pluckers' performance was then assessed based on two criteria: the kilograms of tea they pluck in relation to the monthly budgetary targets, and their attendance for the month. As shown in Figure 6, these criteria are averaged as a percentage and assigned colours to reflect the performance levels: the best performers who attain 75% and over get gold cards; performers between 65–75% get yellow cards; and others who reach just 50–65% get red cards. If one is identified to be pregnant, she gets a purple card and not become scrutinised.

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The gold card holders are generally allocated to better tea fields to pluck and earn more. The red cards are closely monitored and, to become better performers, put in a programme called PET (Productivity Enhancement Team).

Due to sever labour shortage, the poor performers are not laid off. They are assisted to reach the gold card status to achieve budgeted targets as their performance is also reflected in the division's and estate's performance. PET, therefore, aims at management rather than purely helping pluckers. However, as pluckers' poor performance badly affects their income, this managerial lineage of PET operates on the pluckers to achieve the budget targets, despite its appearance as an estate's paternal role.

Figure 6: Colour card system of performance evaluation

Gold card – for the best performers

Yellow card – for the average performer

Red card – for the poor performer

Purple card - for pregnant pluckers 'under care'

This colour-based performance measurement system can be considered as a gendered form as it is exclusively exercised on these plucking women: not on any men in the estate.

4.4. Resistance and emancipation

At the start, we indicated that multiple controls permeate a hybridity. We now understand that the colonial culture had been mimicked by plantation managers and *kanganies,* hence this hybridity. This has continued through the postcolonial era animated by a double colonisation and is still operative with revitalised results controls for which controllers still mimic colonial practices. The form of this hybridity is a complex one as we see that the three types of controls have persisted through some continuations, some replacements, and some transformations. It is neither a pure colonial, nor a pure postcolonial nor a pure neoliberal, but one that is distinct from these individual forms of control, encapsulating a combination of the three. It is also complex when we see how these women workers are 'patriarchally' controlled through this continuous hybridity. However, surprisingly, we conceive an agency

in these female workers – an effort to overcome repressive controls and the modes of domination. This agency is conducted with two possible tools: confrontations and compromises. We shall examine how this happens.

4.4.1. Confrontations

The neoliberal reforms in the 1990s had removed mobility restrictions imposed on the plantation community and introduced more education opportunities for the workers' children (Little, 1999). Consequently, the plantation workers, especially the women, had opportunities to work outside the estates: in the garment industry, in foreign employment (as domestic maids), in the local retail and service sector, and in private small tea gardens. Such 'migrations' resulted in serious labour shortages at UMA. Female workers availed this 'structural' opportunity to confront their 'grievances' against the tyrannies of controls: by 'speaking out', with some 'resistance', and through 'escaping' sexual advances, and then the work.

Speaking out

'Speaking out' represents female workers' 'voice' as being shown in postcolonial feminist writing (see for e.g. Spivak, 1993). In UMA, female workers had become more assertive than expected which was surprising. They are now expressing themselves freely with the HRO, who liaised both with these women and management. Over many instances, they approached the HRO to 'speak out' for better facilities for their 'quality' of life. They did not see themselves as mere passive recipients of all 'commands' of supervisions and managerial directives. The researcher observed the following during the payment of salaries in Division A:

> *When the name of one plucker was announced, she came forward to collect her money… the SD asked her in a very stern tone why she lied to the manager. … later I understood that she had spoken to the manager a couple of days ago when the manager had accidently met her. She had complained about an injustice she had suffered in the allocation of work and because of this, she decided not to come to work anymore. The manager in turn had raised the issue with the SD, hence his shout at her…But, she 'spoke back' to him, took her money, and left the office.*

So, a plucker can 'speak' and 'speak back'. One would see this is insignificant in a typical organisational setting, but these are considerably 'significant' given the tyrannies of controls they experienced since the colonial past. There had been a vast power gap between her and the management due to patriarchal domination. Now, neoliberal opportunities are being exploited to 'speak out'.

These instances are crucial, as 'subalterns' such as these women 'speak out' which also involves 'listening' (by the management) under the 'enabling conditions' (Spivak, 1993)

created by postcolonial neoliberalism. These instances also point to an 'ambivalence' in which such conditions of possibilities were materialised favouring some emancipatory potential.

Resisting work

As Kalonaityte (2012) showed, "withholding of a motive, a reason, an explanation can be treated as a form of agency" (p.131). There are now similar instances of resistance at UMA which occurs in non-traditional forms, mainly by not reporting to work. For example, a retired plucker revealed her frustration. She said she could have continued to work for a few more years but decided to leave as her requests for better terms of work were ignored. She had been a *thalaivee* and an award-winning worker. In a meeting with the manager, she 'spoke' about an issue with the estate office, when the manager had asked her to return to work. The manager told her that he would allocate specific tea fields for her to pluck and assist in carrying the load of leaf plucked as this was one of her concerns. She had listened with respect and seemingly agreed with the manager, but she never returned to work.

Moreover, some women temporarily withheld their labour (absenteeism) until their grievances were resolved. One such grievance was against the estate's policy of festival advance – a form of financial support to celebrate important festivals which is calculated based on the average monthly attendance. Although it is deducted from their salary, the workers depend on this to prepare for festivals such as Deepawali. When the festival advance fell short of the women's expected amount, grievances mounted. As a result, Division C's work even ground to a halt for a few days. In Division E, few pluckers who did not get the full payment decided not to report to work. A *Kangani* Said:

> …today there should have been 12 people [pluckers] *working, but only 5 turned up… Those days I used to be stern when people did not report to work or got late to come to work, but now I can't do that because we don't have enough people…. We have to talk to them really nicely to get them to come to work, but with this issue of festival advance, I am facing a lot of problems … Some had been given Rs. 6500 and some were given Rs. 4800 … this creates a lot of issues … people are upset. If this is not resolved, people will stop coming to work. I can't even ask them to come to work when things like this happen.*

The next day, this *kangani* was present at the estate office to speak with the manager about this issue. The festival advance issue was resolved in December and, also the company paid the workers an additional payment to compensate the previous deficit of that month. To this end, the workers, *kanganies* and *thalaivars* from all divisions got together and 'spoke' to the management. This was led by pluckers who pressured management by 'showing their displeasure' by not reporting for work.

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Escaping sexual advances and the work

Moreover, there were instances where female workers had left the estate because of sexual advances by the *kangani* or the FO. Sexual advances took place in the estate with male supervision of female work. One female leader of a plucking gang noted:

> *… when these women* [pluckers] *are constantly – day in and day out – approached by them* [FO or *kangani*], *there is a moment when they eventually consent to their advance. They do this because they know they have to come back to work the next day and work under them.*

There was one such incident that concerned a female worker who had subsequently officially complained about the *kangani* in question. Following this, she left her job and the estate altogether. In response, the *kangani* later 'justified' why this woman left: he said that she was found stealing and that she complained to the office because he shouted at her about it. However, the first author observed that giving 'stealing as the reason' is common to disguise such instances of sexual harassment. It seems that men still articulate chances to dominate even after such complaints.

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 this FO and discussing the knife scars on his left ear and his neck, he explained how his injuries happened while 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 confirmed the initial accusation of the FO requesting sexual favours. The trade union official stated:

> *I know this FO well… when this incident happened, I made the wife and husband sit separately and later sit together to talk about what happened. The wife confessed. She said she had repeatedly requested the mahaththaya* [FO] *for a good nera* [an area of the tea field] *to pluck, and he had responded each time, that a good nera will be given only if he got what he wanted in return from her. She had subsequently consented.*

Following both instances, the workers left the estate with their families and never returned. They went against the patriarchal system of labour control that seemingly permitted sexual harassment of the workers to take place. In short, men's motive for sexual advancements aggravated the state of 'ambivalence' in which escaping was possible.

4.4.2. Compromises

While confrontations led to a labour shortage inside the estate, the outgoing workers were able to find employment outside the estate thanks to the 'liberation' that neoliberal reforms brought. The labour shortage was unbearable for the management as most of these skilled

pluckers could not be replaced. Moreover, the effect of this loss of female labour is significant as tea plantation work had been designed by colonial planters by depending on the offspring of its female workers for a continuous supply of labour. Since plucking had been done by Estate Tamil women since the colonial era, this job was not attractive for new workers from other ethnic backgrounds due to the 'inherent stigma' attached to estate work (Ekanayake, 2005): the stigma was that tea plucking was not socially valued. This development created a space for compromises: some flexibility in work practices and making plantation work 'professionalised'.

Relative flexibility of work practices

Compromises were needed as there were rigid rules on punctuality. Interviews revealed that just 5 to 10 years ago, if a plucker did not come to the field by exactly 7.30 a.m., they said:

> *we would ask them to leave immediately. We did not tolerate people coming to work late.*

However, presently, such rigid controls are no longer practised. The management is aware that if women are repeatedly asked to leave, they will soon stop reporting for work and find a job in a nearby private tea garden. Management could not afford this as they have monthly targets and budgets to meet, hence the need for compromises. 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 to come to work. The SD described this:

> *People 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 …. 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.*

Today, as a practice, no plucker in UMA is turned away merely because of her punctuality in reporting for work. Another issue that caused grievances and labour turnover was the imposition of '*waru*' as we mentioned earlier. Due to its severity, on 1st January 2016, the manager addressed all pluckers in all divisions and suggested an alternative solution:

> *I will not allow this to happen from this year onwards… I want you all to help me on this… If any of you feel that you can't pluck the norm on a particular day… tell the FO or the SD… suggest a way you can catch up that week's target over the next few days. I will allow this.*

This was a significant move. The estate management has now become flexible and negotiable.

Making the work 'professionalised'

Both the estate management and corporate management believed that estate labour needs to be professionalised to attract enough workers with higher skills. It was thought that this would make the people perceive that estate work can carry a higher status. The estate manager remarked:

> *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 Qualifications] *… and their job dignity has to be improved … and their wage system also has to change*.

This was how to address the issue of the estate's outflow of labour because, as he suggested, it would create skilled labour and help change social perceptions of the job. His proposal was:

> *Company-wide NVQ certification with pluckers being trained and given certification at different levels. … 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.*

Moreover, the management was rethinking the *kangani* post within the management hierarchy. Traditionally, the *kangani* was the highest possible post a worker can climb to, and those who occupied this position were primarily male. Today, the company is phasing out the *kangani* role. The CEO believes that the *kangani* structure is an old model. Instead, a new supervisory model needs implementing. In the future, the FO will perform the duties of the *kangani* enabling workers who are skilled to potentially climb the hierarchy to a staff position. 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, performing well.*

These changes are significant considering the persistence of initial forms of controls over female workers. 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. Instead, plans are now in place to enhance the perception and dignity of estate work and, in turn, to recruit new workers with better salaries.

5. Discussion and conclusion

We asked three questions: What form does neoliberalism take when it penetrates a postcolonial context? How does a management control system in a postcolonial context react

to this penetration? Are there any unintended consequences when these controls are exclusively exercised over female workers? In our study, we took controls as an epistemological strategy to unveil postcolonial neoliberalism. These controls were exclusively aimed at tea plucking women; they were controlled mainly by men and, in turn, its patriarchal variant of double colonisation made these controls invariably gendered. We shall discuss this in some details.

5.1. Towards a postcolonial neoliberalism

Firstly, we asked what form neoliberalism takes when it penetrates a postcolonial context. As we said in Section 2, in the Global North, neoliberalism emerged as a Western intellectual programme. However, the context in which this policy had to be implemented was different from that of the Global North. The Sri Lankan context is characterised as postcolonial: it is neither 'post-colonial' with the hyphen in the term nor post-independent as a separated development phase. It is postcolonial (without the hyphen) in which colonial cultures were perpetuated over centuries through continuations, overlaps and replacements. As Bhabha (1994) argued, this is a cultural hybridity which is characterised by change, flux and transformation and most importantly by mixed-ness and inter-connectedness. This mixed-ness and inter-connectedness occur through the mechanisms of mimicry, as Bhabha said, where people who subordinate the others to act as colonisers' showing a 'mockery of the past colonial rulers. The same occurred in UMA.

We argue that a cultural hybridity is a social institution, but it is dynamic. Basically, it operates through a mobilisation of material objects (such as control devices) in a network of human relations (such as organizations, hierarchies, and patriarchies) in a very local way. This mobilisation manifests a form of controls where control objects shape human relations but based on the governing principle of this hybridity. In Sri Lanka, this governing principle came into being gradually but solidly since the mid-19th century. Initially, the colonial administrative mechanisms were introduced to both government agencies and private enterprises. The colonial masters began to subjugate the colonised through coercive commands which we call action controls. Material objects used in these controls included legal promulgations, supervisory arrangements, dressage, language, and so forth. These objects were mobilised in networks of people within the legally and hierarchically formed organisational settings as well as in social traditions such as patriarchy. In a sense, the strategic combination of hierarchy with patriarchy was a colonial capture for the colonial masters to maintain controls easily. How did this happen?

When neoliberalism entered as a development policy, hybridity had been solidly perpetuated everywhere – in public administration, in private enterprises, in education, and even in the family institution. Their controllers mimicked good old colonial practices – they dressed, spoke, and behaved like colonial masters though actually they were not. Rather, they operated in between. Hence, hybridity was not only undisturbed by nationalistic movement,

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but also such impetus remained unchanged when neoliberal policies entered since the 1990s. Consequently, colonial and postcolonial practices co-existed once as colonial nationalism up until 1970s and then as postcolonial neoliberalism since the 1990s. So, whereas neoliberalism in the Global North was "a pursuit of disenchantment of politics by economics" (Davies, 2016, p.4), this co-existence results in a postcolonial neoliberalism in which these capitalist and colonial fantasies were mimicked. UMA has illustrated this with rich materials.

5.2. Control lineage of postcolonial neoliberalism

The second related question we posed was how a management control system in a postcolonial context reacts to this neoliberal penetration. We considered postcolonial neoliberalism as being constitutive of hybridised controls. At UMA, these controls are hybridised: colonial type action controls with postcolonial type cultural controls and neoliberal type of results controls. In other words, neoliberal results controls are achieved through action and cultural controls. So, 'budgeted results' were achieved by enacting actions and cultures which were already there at UMA. This is a mundane level neoliberal capture which legitimised and intensified the subjugation of postcolonial subjects (mainly women) for profit making purposes.

The neoliberal capture was built in controlling the work of tea plucking. There were budgets for the harvest, harvesting produced work standards such as *varichichi,* and performance was measured accordingly. In theory, such budgets can be 'decoupled' (Berry et al., 1985) from operations (in this case tea plucking) if there was no mediation to get things done. UMA deploys the form of hybridity and its postcolonial features to mediate actions and cultures. Managers and FOs follow this governing principle as it was already there as an institutionalised process of subjugation. These actions and cultures were materialised as action controls and cultural controls were functioning on one type with the other coercively and cohesively. For the neoliberal capture, this was easy and profitable. Controllers had thought that such easy and profitable opportunities were a means to an end – a way to get the things done mostly by female workers.

We saw that all types of actions were materialised as arduous types of operational controls exclusively over tea plucking women. In response, these women used to be passive and receptive as these controls resemble colonial rules and operate through patriarchy. Hence, these controls unquestionably 'got the things done' against the targets set and imposed through budgeting. In this way, planning was coupled with execution through the bridge of this postcolonial culture. Previous management control studies in developing countries found similar scenarios where cultures and politics were implicated in decoupling of operations from budgets or in manipulation of budget targets (Hoque and Hopper, 1994; Uddin and Hopper, 2003; Wickramasinghe and Hopper, 2005). In contrast, we found that a postcolonial cultural hybridity was used to materialise a postcolonial neoliberalism. While Davie (2017) and Davie and McLean (2017) reported on how accounting was used to subjugate indigenous people (in

Fiji) in the service of globalised form of imperialism, we see the same but under postcolonial neoliberalism now in the service of national capitalism.

These action controls work with cultural controls manifesting 'double colonisation'. On the one hand, the tea pluckers at UMA were patriarchally controlled by men and, on the other hand, these women were subjugated by the colonial controls we mentioned. This allowed the system of controls to be gendered, which legitimised how women were coercively commanded, supervised, graded, and ranked. That said, controls we elaborated were a means to securing these controls to legitimated ends. This legitimacy was constructed through producing mimic men who continued with the task of controlling under the blessings of double colonisation. In this way, the hybridity had been developed through mimicry while this double colonisation survived. Despite the structural changes that occurred, controllers still operate in a third space, but not exactly like colonial masters (Bhabha, 1994). Their actions and behaviours had changed, overlapped, and even replaced with ensuring methods.

5.3. Resistance and emancipation as a neoliberal paradox

The last question was whether there were any unintended consequences of those controls. The immediate answer to this is that these controls are gendered but have confronted a state of ambivalence (Bhabha, 1994). We can reflect on their gendered nature in several respects. First, through the mechanism of the cultural hybridity, the work of tea plucking has been dedicated to and defined as a female job and the prevailing patriarchy was 'ready' to legitimise this dedication and definition. It was then culturally embedded not only in the workplace, but also in the family and society. This has thus become normalised for the controllers to implement both in colonial and postcolonial times. This resonates with what Davie (2017) calls a gendering under a cultural imperialism. Secondly, these patriarchal controls through double colonisation were enforced on women's work through male supervision (*kangani*) and control and by structuring women's job at the bottom of the plantation hierarchy without any opportunity for mobility. This happened as the plantation hierarchy was exclusively reserved for men, and women were absent in this structure. This systemic oppression of female workers makes them subalterns (Spivak, 1993). Thirdly, the gendered nature of controls justified the creation of a system that treated male and female workers differently. For instance, it justified the gendered allocation of work and controls (e.g. *varichchi, waru*); gendered discrimination in the duration of work: male workers worked far fewer hours than females (e.g. *walame*); and stringent performance evaluation of subaltern work (e.g. colour card system).

However, these controls were also implicated in a state of ambivalence. It is a third space which cannot be reduced to a terrain of the controller or the controlled. Instead, it became discursive allowing interpretations than mere communications. Such interpretations developed ambivalence in which a space was created for resistance and the subsequent contradictions. We saw resistance occurring through some confrontations and compromises

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with some tools available to these subalterns. Referring to everyday forms of peasant resistance in Malaysia, Scott (1985) called such tools as hidden transcripts. However, the confrontations and compromises occurred at UMA were public transcripts. This happened as follows. The development policy in Sri Lanka developed an open economy for free labor mobility (Jayasinghe and Wickramasinghe, 2011). This enabled individuals (be they men or women) to enjoy their freedom as was the case of Syrian and Sierra Leonese accountants (Kaifala et al., 2019, Kamla, 2012). This freedom permeated attitudes in some female workers at UMA to think about moving out and seeking employments outside. They discerned that they must ultimately be responsible for their own standing of socio-economic wellbeing regardless of them being tea pluckers. So, some of these subalterns spoke out (Spivak, 1993) about their difficulties and eventually moved out leading to an unbearable labor shortage.

This said, ambivalence works paradoxically. On the one hand, neoliberalism operated as a development policy to privatise tea plantations in Sri Lanka, where hybridised means of controls were deployed for neoliberal ends. Plantation controllers then thought it would be possible to maintain the status quo with prevailing controls. On the other hand, when neoliberalism created an environment for economic liberalization through which other sectors in the economy blossomed, individuals looked for mobility and diversity. UMA's profit making aims confronted this paradox with a gradual moving out of its workforce to other sectors. This paradox seems to be unavoidable as neoliberalism was embedded in the Global North and became dis-embedded in the Global South. Accounting researchers explored such encountering spaces in development (e.g. Jayasinghe and Wickramasinghe, 2011, Hopper et al., 2009), but without finding much emancipatory potentials.

5.4. Concluding remarks

Postcolonialism and neoliberalism are often understood as opposed phenomena. In the Global North, neoliberalism operates as a normative reason for the deployment of market principles. Accounting plays a role to organise economic lives of people and institutions to this end. Calculative practices such as forecasts, measurements, rankings as well as their social and political discourses regarding reporting, auditing and accountability have been instrumental in this regard. In contrast, in the Global South, neoliberalism operates as an imposed discourse animated into development policies in postcolonial contexts. This task seemed to be easy and profitable for two reasons. First, these postcolonial subjects have already been oppressed from colonial times to be submissive to the tyrannies of colonial controls and patriarchal domination. Second, controllers and the types of controls have been hybridised for marshalling their coerciveness. Hence, the hybridised controls are central to the construction of postcolonial neoliberalism and to its reproduction. However, as these controls accompany a gendered form, female workers find a condition of possibility for some emancipatory potentials created by the neoliberal development policy. Accounting, being historically and spatially varying calculative and controls practices, can thus be implicated in such binary oppositions as well as in subsequent paradoxes.

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However, as we adopted an engaged approach to ethnography, these binary oppositions and paradoxes were seen through the lenses of controls: the ways in which they are practiced and the types of consequences they produce. These control lenses not only reveal the mundane perspectives of hybridity, but also its constitutive role in making these controls gendered and in creating a condition of possibility for resistance and emancipatory potential for these female workers. As controls were used as lenses in this way, these very controls themselves unveiled a local form of neoliberalism, what we call postcolonial neoliberalism. In that sense, controls became an epistemological strategy for unveiling an ontological reality of this local form of neoliberalism. Since previous studies used the political economy of colonialism, postcolonialism and neo-colonialism as an ontological position to deploy case studies, ethnographies and historiographies as their epistemological bases, we made an attempt at reversing the approach to understand meanings and perceptions of the actors – both the controllers and the controlled – through their everyday practices (Scott, 1985) to unveil this local form of neoliberalism.

We contribute to the literature in two related ways. First, we enhance our understanding of the practices of management control in postcolonial contexts (Alawattage and Fernando, 2017; Alawattage et al., 2018; Davie, 2000; 2017; Davie and McLean, 2017; Hopper et al., 2009; Hopper et al., 2012; Hopper et al., 2017). While this literature has often brought accounting and control issues into the frontiers of analyses by using a top-down political economy approach or through an archival-based historiography and has directed further studies such as ours, the notion hybridity and the possibilities of women's agency in our case created a bottom-up, ethnographic approach to reconstruct the actors' perceptions and their meanings to reveal postcolonial neoliberalism as one of 'local neoliberalisms'. In other words, we understood the practices of controls as an epistemological means to unveiling postcolonial neoliberalism. Second, we add to the accounting research on postcolonial gender studies (Gallhofer et al., 2011; Haynes, 2017; Kamla, 2012; 2019; McNicholas et al., 2004). We agree with Haynes (2008) 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). We have addressed her calls for "further feminist approaches" through the use of postcolonial feminism (Mohanty, 1995; 2002; Spivak, 1993) and also her calls to "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). While most research in this stream have focused on professions and professionals and analysed how they confront globalization and neoliberalism and construct gender identities, we built on these to focus on postcolonial subaltern women (whereas Alawattage and Wickramasinghe, 2009 focused on subaltern men) to reveal how they were once oppressed and then found a space for emancipatory potentials through the opportunity created by the state of ambivalence.

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This knowledge would impact on policy making and managerial practices in postcolonial countries, especially towards empowerment initiatives and subsequent management control reconfigurations. Arguing for a possibility of multitude – a revolutionary, proletarian body that organises singularities, Hardt and Negri (2005) envisioned a democratic form of entrepreneurship under neoliberalism. The instances of ambivalences and subsequent possibility of resistance and compromises may produce a conducive environment for inculcating this democratic entrepreneurship. At national level, policy makers may then envisage how this idea can be used as a guide to their policy reformulations. At organizational level, managers and controllers may rethink how organisational processes can be re-engineered in which this idea of democratic entrepreneurship would be one of governing principles that would preserve not only organizational harmony, but also a lasting form of multitude.

Future studies may pay attention to the current global tendencies towards a 'neoliberal nationalism' (Kaul, 2019) as well as the kind of neoliberalism we may have in the post Covid-19 world. Accounting and controls may be implicated in the justification of such tendencies and in the implementation of these policies in varying times and spaces. These tendencies may overlap with postcolonial neoliberalism with more interesting consequences. Second, as emancipatory potentials can be context-specific, future studies may explore different sites of struggles. For example, there is a huge diaspora of workers (mainly women) from developing countries in the Middle Eastern and European countries, and there are millions of women working for global networks of production (cf. Lehman et al., 2016). Inspired by succeeding human rights agendas, these women may seek emancipatory potentials, albeit differently, in countering the tyrannies of domestic controls and global quality compliance initiatives. Finally, as Hardt and Negri (2005, p. 103-107) claim, agricultural and industrial labour is now becoming 'immaterial labour' which creates immaterial products such as communications, information, emotional response, and affections. Women tend to produce much of these and become 'hegemonic in qualitative terms' materializing 'multitude' – a powerful unity and plurality. Future research in accounting and controls may examine how multitude may trigger emancipation.

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