



Accounting as an Instrument of Power: A Case Study of Diamang between 1917 and 1974

This research explores accounting as an instrument of power in the Portuguese colonial context, focusing on the analysis of the financial reports of Diamang (Companhia de Diamantes de Angola) between 1917 and 1974. The study aims to understand how accounting practices were used to promote the exploitation of the native population and strengthen the Third Portuguese Empire.

Through an interpretative case study, qualitative methods are used, namely the documentary analysis of annual reports, as well as official Portuguese government documentation and other relevant publications, seeking to highlight how accounting was mobilized to conceal and silence power asymmetries, disguise the exploitation of native labour and sustain the official narrative of Portuguese colonialism regarding the existence of a Lusophone brotherhood, made up of colonizing and colonized citizens.

The study also contributes to enriching the history of accounting, highlighting its development during the *Estado Novo* and its strategic use as a social and moral practice, capable of influencing and controlling organizational relationships and reinforcing colonial rule. In addition, the results obtained may encourage further studies on the relationship between accounting, power and organizational practices in different historical and geographical contexts.