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Ethnic domination and subaltern resistance: Rituals and games of calculative transparency and secrecy in Malaysia's whispering fish market

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ABSTRACT

Drawing on theories of secrecy and rituals, this ethnographic study examines how ethnic domination and resistance are organized through accounting and information control in West Malaysia's fishing trade. We analyze the shift from the traditional *bertaukey* system, which linked Malay fishermen to Chinese merchants (*taukeys*) via paternalistic credit, to a "whispering market." We demonstrate how Chinese *taukeys* used the traditional *Tu'a* Ledger to stage a ritual of transparency, rendering exploitative arrangements legitimate through ritual features of formality (which provides numbers an aura of objectivity), stereotypy (which uses standardized categories to limit questioning), condensation (which compresses complex relations into simple figures), and redundancy (which reaffirms authority through repeated entries). In response, Malay resistance constructed the "whispering market" as a platform for ritualized secrecy, strategically withholding and circulating information to create bargaining leverage. *Taukeys* counter this with 'counter-secrecy', employing ethnic cartels and gossip to neutralize uncertainty. The paper contributes to critical accounting by theorizing secrecy as a performative technology of power rather than a mere suspension of information. By distinguishing between transparency as a conjunctive ritual (creating apparent order) and secrecy as a disjunctive game (leveraging strategic uncertainty), we offer a framework for how accounting modulates the boundary between control and resistance. Ultimately, we illustrate why subaltern resistance can be both enabling and attritional.

1. Introduction

Domination, exploitation, and subjugation, as well as resistance, are central to critical accounting scholarship. In critical accounting interrogations of colonial and postcolonial labour control practices, subaltern resistance has garnered significant attention, expanding the discipline's political and sociological domains. Drawing principally on Marxist, post-Marxist, and postcolonial perspectives, these inquiries highlight how accounting, often manifesting in localised, idiosyncratic, and culturally specific forms, functions as a mechanism for controlling labour while simultaneously generating the friction of subaltern resistance (e.g., Ang and Wickramasinghe, 2023, 2025, 2026; Alawattage 2011; Alawattage and Wickramasinghe 2009a, 2009b; Finau and Chand 2023; Graham 2009; Hopper et al. 2009; Neu 2001; Neu and Heincke 2004).

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Situated within this vibrant research stream, our study pivots the analytical gaze from the established binaries of visibility to the under-theorised dialectics of transparency, secrecy, ritual, and gaming. In contrast to the 'modern' institutional conditions of accountability and control, – where calculative practices ostensibly reinforce transparency, rendering labour visible and governable, thereby institutionalising a disciplinary gaze (Hoskin and Macve 1988; Miller 2008; Robson 1992; Rose and Miller 2010), research on subaltern resistance highlights the role of "hidden transcripts" (Alawattage and Wickramasinghe 2009b; Scott 1985, 1990). These hidden transcripts enable the subaltern to evade the dominant gaze, carving out opaque spaces to subvert domination. Emphasising the idiosyncrasies of postcolonial subalternity, accounting research has revealed diverse dynamics of domination and resistance, including indigenous communities embedding struggles in spiritual practices (e.g., Gallhofer and Chew 2000; Neu 2000a, 2000b; Neu and Graham 2006), racialised dimensions of labour control (e.g., Agyemang et al. 2024; Munkuli et al. 2025; Ramírez-Henao and Sánchez-Guevara 2024), counter-conduct (Azure et al. 2024), reflexive accountability towards political demand (Ang and Wickramasinghe, 2026), and counter-pedagogy (Vera-Colina et al, 2025).

While these studies illuminate how colonial domination provokes subaltern resistance, scant theoretical attention has been paid to the specific mechanisms by which secrecy and ritual operate as active, performative technologies of power and counter-power. Given accounting's normative emphasis on transparency as the *sine qua non* of accountability and governance (Ejiogu, at. al., 2025; Roberts, 1991, 2009, 2018), the examination of secrecy offers a novel and politically significant perspective. We address this gap by examining how secrecy is ritualised within the control-resistance nexus in an ethnically charged postcolonial context: the Malaysian "whispering fish market" (*Pasar Bisik*).

In everyday terms, the whispering market is a fish auction in which the decisive act of price-setting is conducted secretly rather than through loud, public bargaining. Buyers and sellers stand close; bids are whispered – often with a hand cupped to the mouth – so that the price is known only to the parties directly engaged. This deliberate restriction of who can hear (and thus who can immediately respond, undercut, or police the exchange) turns "price" into something that must be performed through secrecy on the market floor, transforming the market into a ritual of secrecy (see Fig. 1). Historically, this practice emerged as subaltern resistance of Malay fishemen to an exploitative, racialised labour arrangement, the *bertaukey* system, in which Malay fishermen were bound to affiliated Chinese *taukeys*[1] through a paternalistic accounting arrangement known as *panggu*.[2] Against this backdrop, whispering became more than a locally cherished trading custom: it became a concrete way of reorganising exchange itself, by shifting the terms of valorisation from transparent, publicly observable bargaining to a ritualised mode of selective disclosure that could unsettle traditional *panggu*-based ethnic domination by the Chinese *taukeys*.

In this context, our inquiry is driven by two fundamental questions: How did the whispering market constitute subaltern resistance? How did whispering, as a form of enacting secrecy, (re)constitute accounting? To answer these questions, we mobilise a theoretical apparatus drawn from the sociology of secrecy (Bok 1984; Goffman 1971; Piliavsky 2011; Simmel 1906; Zerubavel 2006) and anthropological theories of ritual (Bell 2023; Bellman 1984; Ezzamel 2009; Gambling 1987; Tambiah 1981; Turner 1969). We theorise how ritualised secrecy, viewed as performative enactment, modulates the control-resistance nexus through three modalities: symbolic power, identification processes, and discursive power.

Our findings, derived from an immersive ethnographic study, reveal a complex dialectic that challenges the assumption that subaltern resistance is always "hidden" and domination is always "transparent". We demonstrate that the ethnic hegemony of the Chinese *taukey* in the *bertaukey* system is grounded in a ritual of transparency that the *panggu* system and its *Tu'a* ledger constitute. This system legitimises exploitation through meticulous recordkeeping, exhibiting the ritual characteristics of formality (conventionality), stereotypy (rigidity), condensation (fusion), and redundancy (repetition), as ritual characteristics that Tambiah (1981) identifies. In response, subaltern Malay fishermen do not merely "hide"; they construct a counter-environment along subaltern ethnic lines, the whispering market, which transitions from a "hidden transcript" to a game of secrecy. Here, the ritualised setting of the market creates the conjunctive conditions for a disjunctive game of whispering bid and outfoxing (*potong*[3]), enacted on the market floor through the performative embodiment of secrecy as the modus operandi for challenging the Chinese *taukeys'* hegemony. However, the dialectic does not end there; the Chinese *taukeys*, in turn, deploy their own counter-secrecy – informal cartels, gossip networks, and coalitions across ethnic lines – to recapture domination, ultimately threatening to reduce the whispering market to a ceremonial façade.

This paper makes three significant contributions to the critical accounting literature. First, theoretically, we deploy the sociology of secrecy and Tambiah's performative approach to ritual to illuminate the political role of ritualised secrecy versus ritualised transparency. By distinguishing between rituals (which are conjunctive and reaffirm order) and games (which are disjunctive and strategic), we offer a more precise vocabulary and a nuanced anthropological lens for analysing resistance than the broad umbrella of 'subaltern resistance', 'counter-conduct', or 'counter-accounting'. Second, empirically, our case study of the "whispering market" provides a distinctive context in which ethnicity, coloniality, and subalternity intersect to shape domination and resistance. Specifically, we offer a nuanced understanding of how this intersectionality operates within a specific calculative system of valuation, appropriation, and struggle. Third, politically, where prior research has focused on intra-organisational 'relations in production', we explore subaltern resistance through the reinvention of market mechanisms themselves, highlighting its attritional and often paradoxical nature.

[1] Etymologically, *taukey* (头家) is a Chinese Hokkien term meaning a community leader/master, or a head of an extended family, or a person of wealth and influence. In the context of fishing communities, it refers to the wealthy owner/leader/master of fishing expeditions.

[2] *Panggu* (碰股, floating shares) is a system of income distribution. Coupled with a particular accounting record known as "*Tu'a* (大) Ledger", it constitutes the manner in which the value of fishing output is determined and shared between the Chinese *taukey* and Malay fishermen.

[3] In its utterance, *potong* sounds a 'success claim' of 'outfoxing'—that the seller has pushed, in his assessment, the buyers to overpay. It is a claim of winning; for the buyer, being potonged (verb) implies defeat or victimisation. This will be further discussed in empirical sections.

Fig. 1. Whispering market. Source: Authors' photo.

The remainder of the paper is structured as follows. Section 2 provides the historical context of the Chinese-Malay racialised hierarchy. Section 3 reviews the accounting literature on subaltern resistance, establishing the move towards secrecy and ritual. Section 4 introduces our theoretical framework, defining ritual, game, and the social processes of secrecy. Section 5 outlines the methodology. Section 6 presents the empirical analysis, dissecting the *Tu'a* ledger and *panggu* as a conjunctive ritual and the whispering market as a disjunctive gaming platform. Section 7 concludes by discussing the implications for critical accounting scholarship.

2. Context: Chinese-Malay ethnic hierarchy and the fishing economy

The dynamics of the fish market are not merely economic transactions; they are re-enactments of a deep-seated racialised hierarchy. Malaysia is a multi-ethnic country where *Bumiputera* (Malay natives) constitute 70% of the population, followed by the Chinese (23%) and Indians (7%). Despite their minority status, the Chinese historically controlled a dominant share of the economy (~65%), particularly in construction, wholesale trade, manufacturing, and the west coast fishing economy (Gomez 1999). This economic asymmetry has deep historical roots in Chinese mercantilism, which influenced Malaya as early as the 15th century (Gomez, 1999). Initially, Chinese merchants distributed crops and spices produced by Malay natives, but over time, these mercantile relations subordinated the local population, establishing a racialised hierarchy in precolonial Malaya (Ince 2024).

British colonial rule (from 1874) subsequently entrenched this hierarchy via a 'divide and rule' strategy. The colonial administration systematically segregated ethnic groups across education, governance, economic roles, and geography. The Chinese were positioned in privileged mercantile roles to serve imperial interests, while Malays were confined to rural subsistence economies, such as rice cultivation and fisheries. This policy effectively institutionalised an ethnicised division of labour linking social class to ethnicity: the Chinese as the mercantile capitalist class, Malays as the peasant class (Jomo and Folk 2003).

In Peninsular Malaysia's West Coast fishing economy, dominated by the Chinese since the 1920 s, this racialised division of labour was embodied in the *bertaukey* system, a labour control mechanism in which Chinese *taukeys* served as the indispensable link between rural Malay fishermen and urban or overseas wholesale markets. Here, Chinese *taukeys* dominated the 'relations of production' through ownership of the key means of production – boats, nets, fuel, and ice. Malay fishermen were relegated to labour roles, often indebted to the *taukeys* for capital advances and subsistence allowances (*duit belanja*). Crucially, this system of domination was underpinned by a specific calculative practice: the *panggu* system (from Hokkien *Phòng-kóo*, "floating shares"), which functioned as the mechanism for income distribution. Operationalised through the *Tu'a* ledger – a written form of traditional Chinese accounting – it served as a tool for valuation and appropriation, recording, calculating, and summarising fishing expedition expenditures and revenues. The ledger ensured the Chinese *taukey's* control over profit distribution, legitimising the appropriation of a greater share of surplus value from the Malay fishermen (Firth 1946; Said 1990).

This calculative mechanism did more than track finances; it institutionalised a racialised economic structure, creating a "written culture" of appropriation that contrasted sharply with the oral traditions of the Malay peasantry. The pervasiveness of Chinese economic control is linguistically embedded in the widespread adoption of Chinese Hokkien terms in the fishing economy, such as *taikong* (代工 skipper), Tu'a (大 ledgers), and *panggu* (碰股 shares). This *panggu* system enabled Chinese *taukeys* to impose a regime of valuation that appeared transparent and orderly on ledger pages yet structurally enforced Chinese economic hegemony (Said 1990).

However, Chinese economic dominance fuelled Malay peasant resistance, aligning with the broader socio-political movements of the 1970 s, aimed at advancing Malay economic rights. The Chinese economic stronghold provoked criticism from Malay nationalists, particularly within the United Malays National Organisation(UMNO). Tensions escalated following the 13 May 1969 ethnic riots, precipitated by perceived economic disparities and political encroachment. In response, the Malaysian government launched the New Economic Policy (NEP), an affirmative action designed to rectify ethnic imbalances in economic ownership, prioritising Bumiputera economic empowerment (Gomez and Premdas 2013). The NEP granted Malays privileges in government assistance, scholarships, contracts, and licensing (Nonini 2015).

The NEP's impact on the rural fishing economy was profound. Beyond providing material assistance, such as subsidies and training, the policy heightened socio-political awareness among Malay fishermen to resist Chinese economic domination (Gomez 1999). Within this landscape of racialised grievance, the 'whispering market' emerged as a localised, self-organised initiative enabling Malay fishermen to bypass the Chinese *panggu* system and its calculative logic (Said 1990). This grassroots movement constituted subaltern agency, wresting control of valuation away from the Chinese *taukey's Tu'a* ledger and into the secret, whispered negotiations of the Malays. Theorising this transformation is the empirical core of this paper.

3. Literature: Towards rituals of secrecy as subaltern resistance

In analysing the whispering market, we conceptualise subaltern resistance through the theoretical lens of the *ritual of secrecy*. This lens integrates secrecy – defined as "the ongoing formal and informal social processes of intentional concealment of information" (Costas and Grey 2014, 1423) – with ritualisation, whereby symbolic actions are organised into formal, rigid, repetitive, and condensed patterns that constitute social realities (Tambiah 1981). Secrecy's etymological roots in the Latin *secretum* ("to set apart") signify the creation of a boundary between the known and the unknown, denoting exclusion, segregation, and distinction (Bok 1984). However, the performativity of secrecy is incomplete without ritualisation. Crucially, ritualisation generates power, enabling social processes of concealment and revelation to reproduce structures of domination and resistance.

While critical accounting scholarship has examined subaltern resistance and accounting rituals, it has largely overlooked the performative power of their synthesis. This review consolidates these disparate literatures, through which the ritual of secrecy is articulated as a robust theoretical construct for elucidating how marginalised groups contest power.

3.1. From hidden transcripts to a politics of secrecy

Critical accounting scholarship has a rich history of documenting the subaltern domination–resistance nexus across various contexts, from colonialism (e.g., Davie 2000; Neu 2000a, 2000b; Neu and Graham 2006) to postcolonialism (Alawattage and Fernando 2017; Alawattage and Wickramasinghe 2008, 2009a, 2009b; Uddin and Hopper 2001) and neoliberalism (Ang, and Wickramasinghe. 2021; Crvelin and Becker 2020; Finau and Chand 2023; McDaid and Free, 2025; Ranasinghe and Wickramasinghe 2021). Early work often focused on public, confrontational forms of resistance, such as Indigenous rebellions against governmentality (Neu and Heincke 2004) or negotiations between Fijian elites and British imperial authorities (Davie 2000).

A significant turn, advanced by the special issue "Accounting and Subalternity" (Graham 2009), which introduced the subaltern – those whose voices are absent from dominant discourse – into accounting scholarship. It shifted focus toward covert forms of resistance, conceptualised by Scott (1985, 1990) as "hidden transcripts". Alawattage and Wickramasinghe's (2009b) study of Sri Lankan tea plantations was critical, illustrating how mundane practices like pilfering and absenteeism function as "weapons of the weak" deployed within "the hidden social spaces of the subaltern" (p. 398). Subsequent studies have proliferated, examining how marginalised communities construct "hidden spaces" to resist control in diverse settings, including indigenous land dispossession (Finau and Chand 2023), NGO-led sustainable development programmes (Ang and Wickramasinghe 2023, 2025, 2026; Crvelin and Becker 2020), patriarchal oppression (Ranasinghe and Wickramasinghe 2021), social movements (Haines-Doran 2022), gig economy (McDaid and Free, 2025) and accounting academia (Vera-Colina et al, 2025). Ang and Wickramasinghe (2026), for instance, demonstrate how NGO officers and grassroots communities engage with reflexive accountability as a hidden personal space to resist political demands in sustainability programmes. Vera-Colina et al. (2025) illuminate how women academics found an interdisciplinary research group to be a quiet resistance against colonial-modern-patriarchal structures in Colombian universities. Likewise, McDaid and Free (2025) document how drivers use online forums to resist Uber algorithmic management and control.

Thus, critical accounting literature has broadly conceived secrecy in subaltern resistance through the notions of hidden transcripts and hidden spaces. However, while identifying these "hidden" domains as forms of resistance, the literature has not fully theorised the political dimensions of their *secretive* nature. Specifically, it has yet to explore how the dialectics of secrecy and transparency interact with domination and resistance within unique sites such as the Malaysian 'whispering market'. The focus has remained on the acts of resistance themselves, rather than on secrecy as a generative modality of power. Our study departs from this trajectory by foregrounding how, when ritualised as accounting practice, intentional concealment becomes a potent political instrument.

3.2. The ritualisation of secrecy in accounting

The symbolic power of secrecy is not merely objectified through ritual, but constituted by it. From their earliest inception to modern, rationalised forms, accounting rituals function as technologies for managing visibility and invisibility. This tension is central to the accounting literature: the conception of accounting as performative "magic" that relies on concealment to manage uncertainty (Ezzamel 2009; Gambling 1987; Kuasirikun and Constable 2010; Power 1997; Uche and Atkins 2015). Professionalised in the modern era, this concept has crystallised into a "ritual of verification" protecting an "essential obscurity" at its core (Power 1997).

Although scholarship on accounting's ritualistic nature is limited, the available literature confirms a dialectical relationship among accounting, ritual, secrecy, and resistance. Collectively, these studies demonstrate that dominant social orders deploy accounting rituals to create a façade of transparent order and control, a performance that necessarily conceals the arbitrary, contested, and often violent realities of power. In response, subaltern groups must develop counter-rituals of secrecy – not merely as a precondition for resistance, but as the very performative substance of that resistance. Secrecy, therefore, must be continuously and actively ritualised by both the dominant and the dominated. The available literature explores this dialectic by deconstructing the 'sacramental façade' (see

Gambling 1987) of dominant accounting rituals as technologies of concealment, and by examining the 'hidden transcript' of subaltern counter-rituals. Table 1 summarises key accounting literature in this regard.

In this literature, accounting rituals are conceived as powerful technologies of domination operating through strategic concealment. From the performative construction of cosmic order in ancient Egypt which systematically rendered chaos and conflict invisible (Ezzamel 2009), to the modern "ritual of verification" of the audit, which protects its own "essential obscurity" (Power 1997), accounting creates a sacramental façade of rationality and control. This constitutes "rationalised magic", whereby the performance of checking substitutes for substantive proof and manages uncertainty through belief rather than transparency (Gambling 1987). Mundane calculative templates can naturalise exploitation through "symbolic violence", concealing arbitrary power relations behind a veneer of objective calculation (Alawattage 2011). Across these forms, secrecy is not a flaw but a constitutive element of accounting's power, enabling dominant orders to render preferred realities visible while systematically hiding ambiguity and violence.

Conversely, literature identifies subaltern counter-rituals of secrecy as the very substance of resistance. This can manifest as a complete withdrawal from the dominant symbolic system, where the strategic "absence of accounting" (Alawattage 2011) becomes a ritualised practice to maintain autonomy and render economic activity invisible to appropriation. Alternatively, resistance occurs within dominant rituals, where mediation between the dominant order and secretive practice is a prerequisite for the emergence of accounting and control (Ang and Wickramasinghe, 2023). By distinguishing private forums where real power is exercised from public rituals, which serve as façades, subaltern groups can engage in "gamesmanship", manipulating the official public script to enact a hidden, strategic one (Uche and Atkins 2015) or leveraging reflexive deliberation grounded in their identity and life histories to produce subversive or subservient responses(Ang and Wickramasinghe, 2026). In this dialectic, accounting rituals become the contested terrain where the politics of visibility are fought, with both domination and resistance depending on the continuous performance of secrecy.

In summary, while accounting literature addresses secrecy, hidden transcripts, and rituals, these streams have mainly remained siloed. The secrecy is often implied but rarely theorised as a central, performative force, especially when ritualised. Our contribution is to synthesise these concepts through the lens of rituals and games of secrecy and transparency, examining how the dialectics between ritualised secrecy and transparency implicate racialised domination and resistance within alternative market mechanisms.

4. Sociology of secrecy and rituals: Powering subaltern resistance

This study examines how rituals of secrecy underpin subaltern resistance through a sociological lens. Hence, two theoretical parameters – secrecy and ritual – require elucidation.

4.1. Sociology of secrecy

The notion of secrecy has attracted sustained scholarly attention across philosophy (Derrida and Ferraris 2001; Heidegger 1984; Lévinas 1996), sociology (Goffman 1971; Simmel 1906; Zerubavel 2006), anthropology (Bellman 1984; Piliavsky 2011), and psychoanalysis (Freud 2012; Lacan 1972). In these articulations, secrecy has traditionally been viewed as a social construct antithetical to transparency, often associated with counterproductive connotations regarding public knowledge, discipline, control, and governance (Herdt 2003; Taussig 1999). Though not necessarily negative in its capacity to underpin resistance, counter-conduct, and the art of 'not to be governed' (Foucault 2007; Scott, 2009), this perceived counterproductivity encapsulates capitalistic modernist ideas, ranging from 'information asymmetry' in mainstream accounting research to the desire to overcome what Foucault (1980, 153) highlights as modernity's essential fear:

> *The fear of darkened spaces, of the pall of gloom which prevents the full visibility of things, men and truths. It sought to break up the patches of darkness that blocked the light, eliminate the shadowy areas of society, demolish the unlit chambers where arbitrary political acts, monarchical caprice, religious superstitions, tyrannical and priestly plots, epidemics and the illusions of ignorance were fomented.*

Consequently, accounting scholarship—driven by an interest in capitalism and modernist regimes of control—has largely elevated transparency as a cardinal principle of accountability (Ejiogu et al., 2025; Mehrpouya and Salles-Djelic, 2019; Roberts, 2009, 2018), paying only implicit attention to secrecy as its inverse.

Notwithstanding this, Simmel (1906) promoted the performativity of secrecy, recognising its generative potential in constituting the self, society, and culture through the nexus of concealment and revelation. Other philosophers reject the binary secrecy-transparency dichotomy, acknowledging both as social constructs situated along a multidimensional continuum. For example, Kant's (1992) *Perpetual Peace* argues that underlying the discourse of the 'public' lies a form of "transcendental secrecy that cannot be publicly overcome" (see Bennington 2011, 26). Similarly, Heidegger (1984, 112-113) rejects "revealing and concealing" as "merely two occurrences jammed together", viewing them instead as "one and the same". Derrida and Ferraris (2001) further argue that secrecy is indispensable in liberal democracies, preventing transparency from devolving into totalitarianism.

Unsurprisingly, these scholars argue that secrecy should not be viewed as peripheral but as central to socio-political processes. Adopting this perspective, we examine how secrecy functions as subaltern resistance to a calculative practice of domination in the whispering market. We align with Costas and Grey's (2014) focus on the political power of secrecy, arguing that social rituals of concealment and revelation evoke specific power relations (see Bok 1984). For them, secrecy is inherently political, creating cognitive and social boundaries between insiders (those who know) and outsiders (cf. Feldman 1988). These boundaries give rise to three forms of political power – symbolic violence, identification processes, and discursive power – which serve as the key theoretical pillars of our analysis.

Table 1
Conceptualising Ritual, Accounting, and Secrecy in Critical Accounting Literature.

Author(s)	Core Concept of Ritual	Role of Accounting/Auditing	Mechanism of Secrecy/Concealment
Gambling (1987)	Secular sacrament; modern "witchcraft."	An anthropocentric ideal whose instruments (shares, leases) are physical rituals that manage uncertainty.	Circumvents conflict through irrational devices; relies on belief rather than transparency; the "magic" conceals its own logic.
Power (1997)	Ritual of verification.	A practice that performatively produces "comfort" and legitimacy rather than objective proof.	The "essential obscurity" of what an audit actually assures; the focus on systems ("control of control") conceals operational realities.
Ezzamel (2009)	Performative ritual of order.	A technology of inscription that combines numbers, text, and images to create a "monumental discourse."	Creates a visible, ordered world by systematically rendering chaos, disorder, and the profane invisible.
Alawattage (2011)	A practice of symbolic power.	Calculative templates that function as symbolic systems of cognition, communication, and domination.	Naturalises exploitation through objective-seeming calculations (symbolic violence); the "absence of accounting" as a counter-ritual of secrecy.
Uche and Atkins (2015)	Differentiated public and private rituals.	A tool and a script used within shareholder meetings (AGMs, etc.).	The public ritual (AGM) serves as a façade to conceal the "real" negotiations and power plays that occur in private rituals (investor meetings).
Kuasirikun and Constable (2010)	Sacred ceremony of gifting/exchange; presentation of accounts as a cyclical ritual to maintain Buddhist cosmological order (the "theatre state").	An instrument to map and project an "ungrounded sovereignty" (anachak) over autonomous city-kingdoms (meaung); a diagrammatic representation of resource flows to a central, royal axis.	Creates a harmonious, cosmologically ordered reality by mapping a unified polity (anachak), thereby concealing the underlying political fragmentation and "autonomous histories" of the constituent parts (meaung).
Ang and Wickramasinghe (2023)	Ritual to maintain legitimate green cum industrial order	Accountability structure, relation, and object that reconcile different modes of justification across civil, green, domestic, and industrial orders to achieve compromise	Constructs a mediated, legitimate industrial and civil order while concealing underlying ethical disputes among social actors. The domestic order as a secrecy of compliance
Ang and Wickramasinghe (2026)	Politicised structural accountability that rationalises political demands in a highly patrimonial context	Reflexive accountability that relies on identity formation and prior life history to cope with ethical crossroads or multiple political demands	Structural accountabilities create political formality, while reflexive accountability operates secretly beneath it as a mechanism of subservience or subversion through which actors cope and express their 'real' responses.

4.1.1. Symbolic violence

First, the symbolic violence of secrecy is exercised when a boundary grants insiders a sense of exclusivity over others due to their shared secret (Simmel 1906, 487). As Moore (1962, 69) claims, "… if knowledge is power, restricting common knowledge and rendering it secret is likely to enhance the position of its possessors". By restricting information circulation, the secret acquires symbolic value through which others can be controlled:

> Access to secrets may come to have symbolic value, both because it indicates that one can be trusted and practically no one is immune to the heady sense of importance in being able to say, or preferably to think and not to say, 'I know something you don't know' (Moore 1962, 74).

Hence, secrecy creates a powerful bloc that exerts control over others' behaviour. For example, Goffman (1971, 141) notes that secrets can enable outsiders to adapt effectively to the state of affairs the powerful group is about to bring about. As shown later, withholding market information, such as the weight of the catch, allows native Malay fishermen to possess symbolic power over Chinese *taukeys*, enabling them to bargain for a better price – an agency previously denied to them in the *bertaukey* and *panggu* accounting systems.

However, the notion of symbolic violence requires a specific calibration here. In Simmel's conception, symbolic violence is often attributed to domination, understood as the imposition of systems of meaning that naturalise social hierarchies through consent and (mis)recognition. Given our focus on how rituals of secrecy are mobilised for the infrapolitics of resistance (Scott 1985, 1990), the concept takes on a double meaning: as a modality of domination and infrapolitics. The difference lies not in the content but in the direction. As we will demonstrate, in the hands of Chinese *taukeys*, symbolic violence operates as domination; for Malay fishermen, it fuels the infrapolitics of resistance.

4.1.2. Identification processes

Second, the boundaries created by secrecy structure power dynamics within the secret group through processes of identification. Secrecy fosters emotional closeness and stronger ties among individuals, fortifying social bonds and enhancing group identity (Rodriguez and Ryave 1992). Entry into a secret circle entails shared obligations to preserve confidentiality, producing unwritten rules governing disclosure and sanctioning breaches. This dynamic creates a power hierarchy in which those with fewer secrets are dominated. Simmel (1906) notes that secret groups are susceptible to centralisation, forming pyramidal hierarchies to safeguard secrecy. Similarly, Argyris (1957, 159-160) highlights how secrecy reinforces social norms, fostering harmony and loyalty among subordinates who "communicate only that which they know is approved by the leader". Herman (1996) elaborates on how secrecy relies on trust, with senior members experiencing a sense of "specialness" as newcomers are socialised through rituals of secrecy. Thus, secrecy functions as normative control, shaping behaviour by cultivating specific norms and values (Simmel 1906). It operates through mechanisms of exclusion and inclusion, where adherence to secrecy rules is reinforced by the threat of exclusion (Jackall 1988). In this context, accounting information possessed by certain groups fosters hierarchy and internal control.

4.1.3. Discursive power

Third, secrecy serves a discursive function in constructing particular social "truths". By concealing or manipulating secrets, insiders influence how outsiders perceive social reality (Costas and Grey 2014). Decisions about what should be said emerge from the discourse built around the secret; secrecy involves not only concealing specific information but also controlling the "scope of … discourse" (Zerubavel 2006, 15). Furthermore, secrecy generates ambiguity as insiders use concealment practices to obscure meaning. This creates a "fog" for outsiders, mystifying systems of signification – especially when secrets are partially revealed through metaphors – leading to multiple interpretations. As Piot (1993, 358) writes:

> The content of secrets is alluded to through metaphor, through speech that only partially reveals their meaning […] it is precisely in the use of such metaphorical speech that ambiguity resides, and the meaning of hidden thoughts is subject to ongoing interpretation and reinterpretation.
>
> It also evokes an affective effect, as Piliavsky (2011, 291) contends: "Secrets incite suspicion and intimacy, jealousy, schism, and trust. Their power lies not in their content […], but in the rhetoric of their mystification."

4.2. Ritualising secrecy: Performative approach to ritual

Thus far, we have established that secrecy possesses symbolic, identificatory, and discursive performativity. However, these dimensions are not innate. Given that secrecy is an "ongoing formal and informal social process of intentional concealment of information" (Costas and Grey 2014, 1423), its power materialises through ritualisation. Secrecy emerges to shape social agency and power in the very act of its performance as a ritual or a game. Hence, exploring how secrecy underpins the social conditions of exploitation demands attention to the rituals through which it is performed.

For anthropologists (e.g., Bell, 2023; Bellman, 1984; Turner, 1969; Tambiah, 1981), rituals and ritualisation can evoke multiple meanings and performativity in different contexts. For this study, we adopt Tambiah's (1981) performative approach to ritual, defining rituals as "a culturally constructed system of symbolic communication … constituted of patterned and ordered sequences of words and acts". Tambiah identifies four key features essential for our analysis:

1. **Formality (Conventionality):** Rituals adhere to strict conventions that distance actors from immediate intentions. The act is performed because it is the "correct" way, not necessarily due to spontaneous desire.
2. **Stereotypy (Rigidity):** Ritual sequences are invariant and rigid, creating a sense of "sanctity" and unquestionable truthfulness.
3. **Condensation (Fusion):** Rituals fuse manifold meanings and symbols into a single experience, creating a density of meaning.
4. **Redundancy (Repetition):** Redundancy serves as a "restraint," reducing randomness and reinforcing the stability of the social order.

Accordingly, through ritualised performance, secrecy becomes embedded within culturally significant practices. When enacted through such forms, secrecy is mutated into a socially meaningful process that can exert various forms of power, including reinforcing group boundaries, constructing a new reality, and exercising symbolic violence. Identification power is strengthened as individuals internalise the norms encoded in secret-keeping rituals, deepening collective belonging. Discursive power operates by producing and circulating "truths", enabling subaltern groups to challenge dominant narratives through concealed counter-discourses. Symbolic violence arises when ritualised control over knowledge privileges insiders while marginalising others. Through ritual, secrecy takes on an embodied, performative dimension – secret handshakes or coded language function as acts that simultaneously conceal knowledge and signal membership. Secrecy is not passive but an active, strategic process that shapes social relations and power dynamics.

4.3. Distinguishing rituals from games

While Tambiah (1981) conceptualises ritual as a patterned and privileged sequence that affirms order and certainty, Lévi-Strauss (1966) characterises games by uncertainty, contingency, and asymmetry. For Lévi-Strauss (1966, 30), "all games are defined by a set of rules" that permit multiple possible outcomes, whereas ritual resembles a singular, favoured instantiation of a game that produces a specific equilibrium between opposing parties. In games, symmetry is preordained, creating the conditions under which asymmetry may emerge through chance. Ritual, by contrast, originates in asymmetry, guiding participants toward a predetermined resolution that restores order.

Such critical theoretical distinctions offer an analytical posture for our case in examining the effects they produce.

- **Rituals are 'conjunctive':** They bring about a union or organic relation between initially separate groups toward a certain purpose, procedural rule, and sequence of events. They "reaffirm a state of affairs," and the outcome is often pre-ordained to restore equilibrium.
- **Games are 'disjunctive':** While often played within ritual containers, games start with nominal equality and end by establishing a difference: winners and losers. They are defined by "tension", "uncertainty", and "chanciness", despite being governed by certain rules.

This distinction enables us to theorise the dialectics of domination and resistance through the interplay of secrecy and transparency, game and ritual. It illuminates how subaltern actors generate uncertainty through whispering; how Malay fishermen disrupt the conjunctive stability of the *panggu* ritual by introducing the disjunctive possibility of "winning" against Chinese *taukeys*.

Finally, we posit that ritual is a condition for the game of secrecy. Secrecy is not the absence of structure; it requires strict boundaries and rules to function (Costas and Grey 2014). The ritual rules of the whispering market (e.g., the requirement to whisper and prohibitions on revealing bids) constitute the framework that enables the game of secrecy. Without the ritual form, secrecy would collapse into chaos or revert to transparency. Thus, the ritualisation of the market is the necessary precondition for the enactment of a game of secrecy as resistance.

Fig. 2. Map of Whispering Market in Kuala Muda. Source: Author's construction from Google Maps.

5. Method and site

5.1. Research site

The whispering fish market spans two villages separated by the Muda River: Kota Kuala Muda in Kedah and Kampung Kuala Muda in Penang (see Fig. 2). Historically a Malay settlement, Kuala Muda became a dual-ethnic community with the arrival of Chinese immigrants in the late 19th century. Despite comprising only 15% of the population, the Chinese community is economically dominant, acting as *taukeys* with substantial capital invested in the fishing industry.

The economic prosperity of the Chinese community is evident in cultural symbols throughout the village. An intricate Chinese temple, brick-built homes, and modern vehicles reflect their affluence, while ancestral tablets, Chinese business signboards, and calligraphy scrolls reinforce their cultural identity. Many Chinese villagers speak of their children studying abroad (e.g., in Australia and the UK) and pursuing degrees in accounting, law, and medicine, reflecting sustained upward social mobility. In contrast, the Malay community leads a humbler existence, residing in wooden *kampung* houses and relying on basic motorbikes and older mobile phones. Young Malays typically inherit fishing livelihoods or migrate to nearby towns for low-paid factory work, reflecting limited economic opportunities. Drug addiction is noticeable, and accounts of petty crime – shoplifting, home burglary, and vehicle break-ins – circulate, highlighting a pervasive sense of insecurity. No wonder there is a popular Malay proverb among the fishermen that caricatures their way of life: "*Kais pagi makan pagi, kais petang makan petang*" (what you earn in the morning you consume in the morning, what you earn in the afternoon you consume in the afternoon). The conspicuous prosperity of the Chinese community stands in stark contrast to the economic precarity of the Malay subaltern, underscoring the widening socio-economic fissures in Kuala Muda. Nevertheless, the whispering market emerges as a tenuous but significant social arena that momentarily bridges these ethnic divides through quotidian exchange. Operating daily from 10:00 a.m. to 1:30p.m., the market is organised around a distinctive ritual of whispered bidding: Chinese *taukeys* murmur their prices into the ears of Malay fish sellers, who then dispose of their catch to the highest offer.

5.2. Researchers' positionality

This research adopts a dual-positionality. The first author, a Malaysian Chinese, conducted fieldwork in the whispering market, engaging with both Chinese *taukeys* (capitalist class) and Malay fishermen (peasant class). Although ethnically Chinese, he is not from the merchant elite but from a peasant background similar to that of the Malay fishermen. His father was a bus driver and factory worker, holding jobs common among Malays. This shared class background fostered a unique intersectional awareness, allowing the first author to navigate the social terrain.

Straddling ethnic and class boundaries, he was perceived neither as an economic oppressor nor a complete outsider, but as someone attuned to Malay struggles. His background helped overcome initial distrust, encouraging Malay fishermen to openly share their lived experiences, values, and contestations. Simultaneously, his Chinese ethnicity and educational achievements facilitated access to the capitalist class, allowing him to document their views on labour control, appropriation, and calculative practices. This unique positionality enabled the juxtaposition of divergent narratives, assumptions, and behavioural norms, fostering a balanced, critically engaged understanding. This relational dynamic was not one-directional; it enabled sustained engagement, cultural humility, and recognition of shared historical and class-based vulnerabilities. His presence was perceived as empathetic rather than extractive, encouraging informants from both ethnic groups to co-construct meaning, rather than merely act as subjects of study.

The second author, a non-Malaysian scholar with experience in postcolonial contexts, played a vital, complementary role as a critical interlocutor. As an outsider, he provided epistemic distance, helping the first author maintain reflexivity, avoid romanticisation and unconscious bias, and remain attentive to epistemic injustice. Through ongoing dialogue during data collection, both authors engaged in continuous reflection and critical questioning. This collaboration strengthened the study's methodological rigour, ensuring community voices were represented with care, respect, and analytical integrity. Together, the researchers approached the fieldwork aware of the complex entanglements of class, ethnicity, and power that shape knowledge production in postcolonial contexts.

5.3. Field engagements and conversations

Ethnographic fieldwork was conducted in May and June 2022, during the first author's return to his hometown. He visited the whispering market and connected with the village chief of Kampung and Kota Kuala Muda, as well as the head of the local fishermen's association, to conduct initial interviews and gain access. These interviews yield preliminary insights into the market's socio-political evolution, underlying the *bertaukey* and *panggu* systems.

To further explore subaltern resistance, he participated in the local cultural practice of *sembang* (a Malay/Penang Hokkien term). Culturally, *sembang* is a praxis for Malaysian grassroots communities – a communal, convivial mode of communication that occurs in everyday settings such as *kopitiams* (Chinese coffee shops), *pondok* (huts), front yards, and markets. It unfolds in a relaxed milieu, often after a workday, where commoners engage in gossip, dialogue, and storytelling. Accompanied by coffee and snacks, it fosters open conversation with flexible rules allowing for interruptions, jokes, and sarcasm in local dialects. *Sembang* is thus a locally situated practice grounded in trust, largely inaccessible to outsiders lacking cultural and linguistic familiarity.

As a Malaysian Chinese accustomed to this practice, the first author mobilised *sembang* to collect data while immersing himself in local life. It should be noted that *sembang* is not a unique research method we adopted, but rather a particular Malaysian cultural practice within which participatory observations and conversations were carried out. He regularly visited both villages, engaging in *sembang* with Malay fishermen, Chinese *taukeys*, customers, and government officials. Similar to Cressey's (1932) experience in the

"Taxi-Dance Hall" case, the first author experienced spontaneous and vocal engagement with his interlocutors without hindrance. These *sembang* sessions occurred in diverse settings, including the market platform, the jetty, *warungs* (small Malay cafés), fishing boats, and the homes of Chinese *taukeys* and Malay fishermen. Some sessions unfolded beneath the scorching afternoon sun following a gruelling fishing day, while others took place along the sandy beach, where fishermen mended nets, or amidst the bustling activity of the whispering market. The first author even embarked on fishing voyages for an immersive understanding of the labour process at sea and to witness the *panggu* ritual firsthand as income was distributed.

These observations deepened his understanding of the sociopolitical dimensions of secrecy and the rustic lives of Malay peasant fishermen. Over time, he observed the pervasive use of racialised language, reinforcing hierarchical classifications of "us" versus "them". Although familiar with racism as a Malaysian Chinese, he recognised that not everything in Malaysia is inherently racist. However, it was during fieldwork that he discovered the *bertaukey* and *panggu* systems were more than localised control mechanisms; they were deeply embedded in Malaysia's racialised political economy. This insight provided the new analytical posture for examining how rituals of secrecy operate as mechanisms of subaltern resistance within a racialised context.

To capture both ethnic perspectives, the first author visited the homes of Chinese *taukeys* to explore the Chinese side of the story – how they bypass the secrecy in the whispering market to reassert control. Home visits were also extended to Malay fishermen, allowing for a comparison of socio-economic differences that would otherwise be absent through formal interviews. In total, forty conversations were conducted within the context of *sembang* (see Table 2). Consent was obtained prior to or at the beginning of meetings. On occasions when uninvited participants joined (e.g., family members or friends), the first author explained the research purpose, the recording process, and the anonymity of quotes, and requested their consent to remain. Invariably, they remained, offering verbal consent (e.g., "no problem, brother, you can record…"). Recordings were transcribed in whole or in part, depending on clarity and thematic relevance. Field notes recorded observations of daily life, social relations, mundane secrecy, and calculative practices.

Table 2
Participants involved in 'sembang'.

Respondent	Position/Role	Ethnicity	Approx. Time (Hours)
1	Village chief (Kampung Kuala Muda)	Malay	1
2	Head of fishing unit (Kampung Kuala Muda)	Malay	2
3	Head of fishing association (Kota Kuala Muda)	Malay	5
4	Former head of fishing association /Village chief	Malay	4
5	Fish seller	Malay	5
6	Fish *taukey*	Chinese	2
7	Boat *taukey*	Chinese	2
8	Fishmonger	Malay	1
9	Fish wholesaler	Chinese	2
10	*Taikong*	Mix Thai/Malay	1
11	*Taikong*	Malay	1
12	Ice *taukeys*	Chinese	1
13	Boat *taukey*	Chinese	3
14	Fishmonger/Former *awak-awak*	Malay	3
15	*Taikong*	Malay	1
16	*Taikong* /Fish carrier	Malay	2
17	*Awak-awak*	Malay	1
18	*Awak-awak*	Malay	2
19	LKIM[6] officer	Malay	1
20	Fishmonger/*Awak-awak*	Malay	2
21	Jetty *taukey*	Chinese	3
22	Boat *taukey*	Chinese	3
23	Fish processing *taukey*	Chinese	3
24	*Taikong*/boat owner	Chinese	5
25	Family of a boat *taukey*	Chinese	3
26	Fish wholesaler	Chinese	2
27	Family of fish wholesaler	Chinese	1
28	*Awak-awak*	Malay	1
29	*Taikong*	Malay	1
30	*Taikong*	Malay	2
31	*Taikong*	Malay	1
32	Fish seller	Malay	1
33	Fish seller	Malay	2
34	Fish customer	Chinese	1
35	Fish customer	Chinese	1
36	Fish customer	Chinese	2
37	Jetty wholesaler	Chinese	1
38	LKIM officer	Malay	1
39	Family of a fishmonger	Chinese	1
40	Fish hawker	Chinese	3

[6]LKIM refers to Lembaga Kemajuan Ikan Malaysia, or The Fisheries Development Authority of Malaysia, a government agency responsible for enhancing the social and economic well-being of fishermen and promoting the development of the national fishing industry.

5.4. Archival histories

Preliminary findings suggested that racialised relations and accounting-based control are inextricably linked to Malaysia's political economy. This necessitated a review of historical and political literature on the evolution of ethnic relations, particularly the rise of Chinese mercantilism (Gomez 1999; Gomez and Premdas 2013; Ince 2024; Jomo and Folk 2003; Nonini 2015; Said 1990). This archival history not only provides necessary context for our ethnographic observations but also assists in building a coherent analytical narrative.

5.5. Analytical process

Field data were read, re-read, coded, and re-coded through a double articulation of emic and etic perspectives (cf. Efferin and Hopper 2007). From an emic (internal cultural) perspective, we generated codes by examining the data 'theory-free' to identify the emerging empirical storyline, using vernacular signifiers such as *Pecah panggu, Curi jual, Potong*, and *Sui Yu* (see Appendix 1). Even in the early stages of identifying cultural signifiers as emic codes, the theoretical baggage that we carry as critical researchers inevitably influenced our interpretations, as etic concepts such as 'mode of production', 'relations of production', 'domination', and 'subaltern resistance' shaped our understanding.

In this double articulation, several codes emerged, including paternalistic control, rituals, village harmony, everyday resistance, ethnic tensions, secrecy, and transparency. The theme of 'secrecy' emerged as central, with other closely related codes – such as ritual – interwoven around it. This prominence led us to seek a theoretical framework capable of articulating the cultural-political role of secrecy within the domination-resistance nexus, particularly when expressed through ritualisation. Consequently, we adopted the sociology of secrecy as our overarching etic dimension of coding, complemented by the performative theory of ritual. Through this etic lens, emic understandings were elevated to a theoretical level by linking them to the theory. Together, they illuminate how the dialectics between secrecy and transparency, and between rituals and gaming, intersect to create the dialectics between domination and resistance. Fig. 3 encapsulates the analytical framework developed through this synthesis.

Empirical analysis thus focused on these key elements, generating a double narrative that linked empirical instances to theoretical elucidation. This double narrative was then built into a historical articulation of how the dialectic between domination and resistance evolved through phases of domination, resistance, and counter-resistance, via transparency, secrecy, ritual, and gaming. The empirical manifestations of these themes are discussed next.

6. Empirics and analysis: Rituals of transparency, games of secrecy, and the dialectics of accounting control

6.1. The bertaukey system: The ritual of transparency, panggu, and Tu'a ledger

To comprehend the emergence of the whispering market as a site of subaltern resistance, we first anatomise the structure of

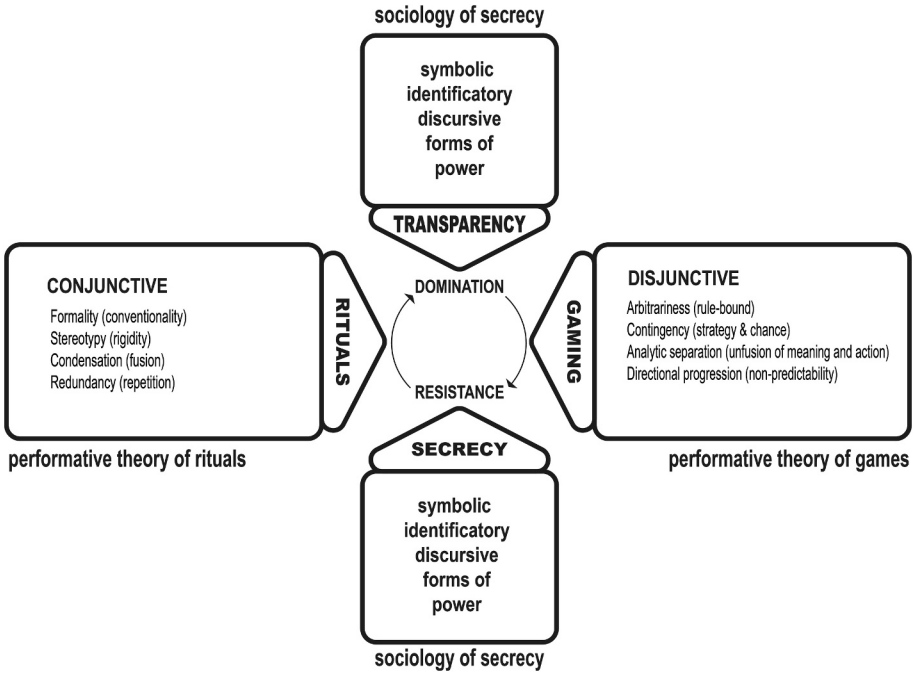

Fig. 3. Analytical framework – synthesis of sociology of secrecy and performative theory of rituals. Source: Authors' construction.

domination it sought to overturn. Initially, Chinese domination of subaltern Malays was underpinned by an accounting practice known as the *panggu* system and its associated *Tu'a* transaction ledger. Culturally Chinese, this system formed part of a wider, racialised organisation of fishing work – the *bertaukey* system – a distinct form of indentured production binding Malay subalterns to Chinese mercantilists (*taukeys*) who owned the means of production. The Malay skipper (*taikong*) would provide labour and recruit additional workers (*awak-awak*) for fishing activities. A veteran Malay fisherman recalled:

> Before the whispering market, in the 1950 s, all Malays were tied to Chinese *taukeys*, including my father, through what we called the *bertaukey* system. My father worked as a *taikong* for a Chinese boat owner on the Penaga side because there were many *taukeys* there (Interviewee 4, Former head of fishing association).

An anthropological dissection reveals that the *panggu* system operated primarily as a ritual in the sense defined by Tambiah (1981). It functioned not through obfuscation or secrecy, but through a performative, ritualised transparency that legitimised exploitation by rendering it visible, orderly, and seemingly inevitable.

The *bertaukey* system was historically rooted in a racialised division of labour where capital ownership was Chinese and labour was Malay. This was not a simple employer-employee relationship but a cultural-political one rooted in Chinese literary culture (see 6.1.1) and the symbolic, social, and economic capital it generates. Under the *bertaukey* system, the Chinese *taukey* provided the boat, nets, fuel, and ice; the Malay *taikong* provided the labour and assumed the risk of the sea. In return, the catch was obligated to sell to the Chinese *taukey* at a price he determined. This indentured relationship fostered a paternalistic, mercantile dependency that constituted the social fabric of Malay fishermen's livelihood. Consequently, Malays were ritualistically dominated by a Chinese system of valuation and appropriation, underpinned by Chinese material-economic capital. To maintain this racialised structure without constant rebellion, more than economic force was required; symbolic legitimacy was constructed through an accounting system, the *panggu* system, and its central artefact, the *Tu'a* ledger.

6.1.1. The Tu'a ledger as a ritual object of transparency

In the daily life of the fishing community, the *Tu'a* ledger was a ritual object central to the enactment of the *bertaukey* relationship. Following Tambiah (1981, 119), we can identify the constitutive features of ritual in the maintenance and presentation of this ledger: formality (conventionality), stereotypy (rigidity), condensation (fusion), and redundancy (repetition).

The *Tu'a* ledger exhibited a rigid formality. It was a culturally constructed system of symbolic domination governed by strict conventionality (formality). The Chinese *taukey* did not merely "write down" numbers; he performed the ritualistic act of record-keeping. This performance was rooted in a specific Chinese literary culture that valued the written word as a source of authority, distinct from the everyday verbal conviviality of Malay villagers, who lacked such a textual culture and recordkeeping habitus. The entries followed a conventionalised sequence: the gross value of the catch, the deduction of operating expenses (diesel, ice, *duit petik* [Carrier fee]), the calculation of net cash value, and, finally, the division of shares (see Table 3). This sequence was invariant. It possessed a "liturgical" quality, repeating day after day, voyage after voyage, with the same headings and distribution ratios. This stylisation and repetition (redundancy), in line with Tambiah (1981, 123), constitute an invariance of liturgical form, generating sanctity (the quality of unquestionable truthfulness) and certainty of meaning.

This stereotypy (rigidity) is crucial to understanding its power. As Tambiah (1981, 119) notes, ritual is constituted of "patterned and ordered sequences". The *Tu'a* ledger provided this order. It transformed the chaotic, unpredictable reality of the sea – the uncertainty of the catch, the danger of the waves, and ingrained cultural beliefs of luck, fate, and sin, as well as the Islamic belief of '*rezeki*' and '*takdir Allah*'[4] – into a rigid column of figures where outcomes are inscribed and transcribed into a fixed formula of appropriation (cf. Ezzamel, 2009). By strictly adhering to this stereotyped format, the Chinese *taukeys* enacted a ritual of verification (cf. Power 1997). The rigidity of the accounting practice mirrored the rigidity of the social hierarchy; just as expense lines could not be moved or erased, nor new lines added (e.g., food costs), the position of the Malay fisherman relative to the Chinese capital owner was presented as fixed and immutable. The ledger became a ritual object of scripting, a textual performance in which the 'stakes' of capital and labour were reinscribed with every transaction as a ritualised truth. Table 3 reconstructs a typical *Tu'a* record, illustrating this rigid stereotypy and the mechanics of value extraction hidden within the ritual form.

The act of creating this record is a ritual of transparency. The Chinese *taukey* presents the figures openly. He gives a receipt. He says,

> When that *taikong* brought a lot of fish today, I would give him a receipt and record it in my *Tu'a*. I would tell him, 'Oh, I'm buying this fish from you today at four ringgit fifty cents per kilo'.(Interviewee 22, Chinese *taukey*).

This visibility is the central mechanism of control. By rendering the transaction "transparent" through the formal medium of the ledger, the Chinese *taukey* invites the Malay fishermen to participate in a shared reality defined by these numbers, condensing (fusing) manifold meanings and symbols into a single experience or object, creating a density of meaning. It was a conjunctive act of ritualisation producing an orderly, ongoing social existence (see Tambiah 1981, 119), bringing the capital owner and the labourer into a union, an organic relation ritualistically defined by the text. The Malay *Taikongs* are not excluded from the knowledge of the calculation; they are immersed in it. They see the logic of the deduction and submit to a fairness constructed by ritualised arithmetic. The following quote from a Chinese *taukey* conceives this immersion as contention:

[4] In Islamic theology, *rezeki* is understood as *rizq* — sustenance provided by Allah. In the fisheries context, it is believed that the total amount of catch is determined by *Allah*, the God. *Takdir Allah* (also spelled *taqdir, qadar*) means God's decree — the divine plan or destiny that Allah has already determined for every human.

Table 3
Tu'a share of panggu for Indian Mackerel catch.

	Description	RM	RM
A	The gross value of catch (price is determined by the Chinese *taukey*, the resale value of which was 12,500, which was not disclosed in the ledger, but the first author came to know this through his conversations with the *taukey*)		5,000
B	Expenses		
	Duit petik-payment to the carrier agent	(200)	
	Diesel	(300)	
	Ice block	(200)	
	Rental of fishing gear	(100)	
	Total expenses		(800)
C	The net cash value of the catch		4,200
	Pecah panggu (floating shares)		
D	Share of Chinese *taukey*	4200/2	2100
	Minus: bonus for the *taikong* – 10% of the *taukey* share		(210)
	Taukey income		1890
E	Share of the *taikong*	1/5 X 4200	840
	Bonus for the *taikong* (10% of *taukey* share)		210
			1050
	Minus cash advance given to *taikong*.		(100)
			950
F	Share of *awak awak*		
	1	1/5 X 4200	840
	2	1/5 X 4200	840
	3	1/5 X 4200	840
	4	1/5 X 4200	840
G	The net value of the catch shared		4,200

Note: The total income that the Chinese taukey earned in this catchment is (12,500 – 5000) + 1890 = 9390, compared to Malay taikong share of 1050 and awak-awak share of 840.

> Many people simply accept how we share this income; it has been a long time since we did it in this way, and no one is unhappy about it. (Interviewee 7, Chinese boat *taukey*)

Nevertheless, the Chinese *taukey's* assertion that "no one is unhappy about it" is a rhetorical manifestation of the absence of outright protest, rather than manifest consent. What is observed in this submission to ritualised appropriation is not merely ritualistic consent, but how the ritual itself circumscribes resistive agency. This dynamic aligns with Tambiah's (1981) observation that ritual formalism creates a "distancing" effect. Participants are distanced from the raw economic conflict (the struggle over surplus value) by the mediation of the conventionalised form. The *Tu'a* ledger ritual is not a negotiation; they do not negotiate over price or profit share; they participate in the ledger ritual. To challenge the price would be to challenge the ritual itself – to break the "frame" of the interaction, which is socially dangerous in a tight-knit, dependent subaltern community (cf. Alawattage and Wickramasinghe, 2009b; Scott, 1985, 1990). The *Tu'a* ledger, therefore, is a technology of domination that uses the form of accountability inscribed into the ritual to perpetuate the actual accounting that underpinned valuation and appropriation. Consequently, the *Tu'a* ledger functions as a symbolic instrument of domination, cementing the Malays *taikong's* material dependence on Chinese *taukeys* for their day-to-day subsistence, particularly through petty loans:

> I do not ask how they (Malay *taikongs*) live; I never ask too much. If they need anything, like paying school fees for their children, they will ask us (the Chinese). If I can do it, I will do it for them. If I cannot, I won't. They borrow money. I just lend them RM20 or RM10, not really caring whether they pay me back or not. (Interviewee 6, Chinese *taukey*)

While this is a ritual of transparency, it is also grounded in secrecy. Paradoxically, the *bertaukey* system relies on a specific type of secrecy conditioned by this ritualised transparency. The "secrecy" here is not the concealment of the ledger itself – that is performatively open – but the concealment of the external market reality (the resale price of RM 12,500 vs. the credited RM 5,000). The ritual of the *Tu'a* ledger works to "condense" (Tambiah 1981) economic reality into the page. It "fuses" the concept of fairness with adherence to the accounting formula enacted by the ledger, much like Western professional accounting practices' attribution of a 'true and fair view' to the rigour with which standards are followed. By focusing Malay *taikong's* attention on the internal consistency of the *panggu* calculation (the "redundancy" of the math working out correctly every time), the ritual deflects attention from external exploitation. The transparency of the ritual masks the opacity of the valuation premise. Malay *taikong* sees the "cost of ice" deducted with perfect accuracy, blinding them to the fact that the "value of fish" has been arbitrarily suppressed by 60% (in this example), and that the ritual of the *Tu'a* ledger itself is the *modus operandi* of a racialised system of appropriation and domination.

6.1.2. Pecah panggu: Redundancy and the affirmation of order

The culmination of this system is the *pecah panggu* (division of profit shares). At the end of each cycle, the *taukey, taikong*, and *awak-awak* convene to distribute profits according to the net cash value of the catch recorded in the *Tu'a* ledger. The Chinese *taukeys* shoulder all capital expenditures and advance operating costs – such as diesel, ice, and *duit belanja* (subsistence allowances provided to fishermen's families) – which are subsequently recouped from Malay fishermen during the income-sharing process. This distribution is typically exploitative: the Chinese *taukey* secures 50% of the net value of the catch, leaving the remaining half to be divided among the Malay fishermen (see Table 3).

This *pecah panggu* event is explicitly ritualistic, exhibiting redundancy (repetition) and condensation (fusion). The physical act of gathering is repetitive; the gestures of counting cash are redundant. As Tambiah (1981) notes, redundancy in ritual is not mere waste; it is a "restraint" that reduces randomness and creates pattern. The repetitive nature of *pecah panggu* reinforces the inevitability of the distribution. It communicates a message not of new information ("everyone knows roughly what they will get"), but of the stability of the social order. The *pecah panggu* condenses complex social relations into a single moment of monetary exchange. It fuses the material act of payment with the symbolic renewal of the indentured bond. It is "conjunctive" in the sense that it reaggregates across the ethnic boundaries of labour and capital into a functional unit for the next cycle. There is no specific employment contract specifying that a particular Malay *taikong* is bound to a particular Chinese *taukey*. However, the redundancy and condensation created by the *Tu'a* ledger and *pecah panggu* rituals maintain these ongoing arrangements.

The ritual does not produce a winner or a loser in the immediate sense of a game; it reaffirms a state of affairs. The *taukey* remains the *taukey*; the *awak-awak* remains the *awak-awak*. the *taikong* remains the *taikong*. The ritual confirms their stations through the performative act of division. The cash handed over is not just a wage, as in a pure labour transaction; it is a token of continued patronage, ritualised in the *bertaukey panggu* system, as are the interest-free petty loans offered with no expectation of full repayment. A seasoned Chinese *taukey* described a typical interaction, highlighting the ritualistic performance of authority:

> When *pecah panggu*, I would show him my *Tu'a* book, tell him his share like 'your share today is RM500′, then I give him cash, he has to sign a receipt to confirm it (Interviewee 22, Chinese *taukey)*

Performing the *pecah panggu* ritual, the Chinese *taukey* creates the reality ("your share today is RM500"). The receipt materialises it. The *Tu'a ledger* records and ritualises it for future redundancy and condensation, ensuring the order created in that performance is inscribed and transcribed into the future (cf. Ezzamel 2009). The Malay *taikong* signs the receipt not because it verifies his share or provides evidence for his own written accounting (which they lack), but because his accept the ritual authority of the *pecah panggu.* The *bertaukey* system, therefore, is grounded in a ritual of transparency that generates a "truth" independent of the external market – a truth in which exploitation is naturalised through the rigidity of the accounting line. This acceptance is further cemented by the 'mundane performativity' (see Lambek 2013) of the Chinese *taukey*. His meticulousness and adherence to the written record stand in contrast to the Malay villagers' verbal conviviality. The ritual's written nature grants it a superior epistemological status; it is "hard" information against the "soft" rumours of the village.

Yet this ritual hegemony was not absolute. It contained the seeds of its own subversion. The very rigidity of the system – the fact that the price was fixed by the Chinese *taukeys* and shares were fixed by the formula – created structural resentment. The Malay fishermen knew they were being exploited, even if they could not resist it within the logic of the *Tu'a* itself:

> Back in the day [i.e., before the whispering market], we, the fishermen, caught the fish, and the Chinese *taukeys* bought it. They purchased the fish at a very low price, and we were unhappy. These middlemen paid us too little and exploited us. We couldn't endure it any longer. The prices kept dropping while they made a huge profit, and it became harder and harder for us. We still had families to feed. *Taukeys* were wealthy; they had big houses. They'd come here, buy from us, and sell the fish elsewhere for a much higher price. Here, we sold it for RM1, but they sold it for RM8, seven times the price… So people set up this whispering market (Interviewee 14, former *awak-awak*).

This resentment found its outlet not in a direct challenge to the *pecah panggu* ritual (which would mean exiting the system and losing access to capital), but in the creation of a parallel, hidden sphere of exchange: *curi jual* – secret selling in the 1950 s. Eventually, supported by broader socio-political transformations following the 1969 ethnic riots, this led to the establishment of the whispering market.

6.2. The whispering market: Hidden transcript, ritualised market, and games of secrecy

The transition from the *bertaukey* system to the whispering market (*Pasar Bisik*) represents a profound shift in the socio-material organisation of the fishery on the west coast, Peninsular Malaysia. While often framed broadly as resistance, applying the lens of rituals and games (Tambiah 1981, 118) allows for a precise dissection of this shift. We move from the rigid, conjunctive ritual of the *Tu'a* ledger to a complex social arrangement that embeds a high-stakes game within a broader ritualistic enclave. This transition was evolutionary, emerging from the interstices of the dominant order.

The origins of the whispering market lie in *curi jual* (secret selling) in the 1950 s – a clandestine practice in which Malay *taikongs* circumvented the *bertaukey* social contract by selling part of their catch to third-party buyers via whispered negotiations before reporting the remainder to their customary Chinese *taukeys*. A Chinese *taukey* recounted:

> *Malay taikongs* would sell underhandedly to other fishmongers. They had contacted these other fishmongers in advance and met at specific locations to whisper the price. However, when they returned to the jetty, they told their own *taukey*, 'not a good day

today, there is all, only 7 kg,' when in reality, they had sold 5 kg elsewhere and only reported 7 kg to their *taukey* (Interviewee 21, Chinese *taukey*).

This constituted a "hidden transcript" (Alawattage and Wickramasinghe 2009b; Scott 1985, 1990). By meeting buyers at secret locations and whispering prices to avoid detection, the Malay fishermen directly violated the *bertaukey panggu* system, subverting the ritual of transparency. It introduced a new logic: price as something negotiated, not fixed; transaction as something secret, not open. Following the racial riots of 1969 and the subsequent rise of Malay economic nationalism, this hidden transcript was formalised. The local Malay Fishermen's Association transformed the discreet practice of *curi jual* into an organised, large-scale operation. In doing so, they did not merely replace one accounting system with another; they instituted a new game of valuation. They took the "whisper" (see Fig. 1) – the mechanism of secrecy in *curi jual* – and elevated it to the central rule of a public market ritual performed as a game of secrecy. Here, the Chinese buyer whispers their bid into the Malay seller's ear in front of many other potential buyers, giving the Malays the chance to set the price of their catch.

6.2.1. *The market as a ritual setting of secrecy*

While the core mechanism of price discovery in the whispering market is a game (discussed below), the market setting retains strong ritualistic elements satisfying Tambiah's criteria. The market operates within specific spatial and temporal limitations, with a conjunctive union formalised in the roles: the Malay carrier as seller, and Chinese *taukeys* (and outside buyers) as bidders, creating distinct ethnic identities upon which the secrecy is constructed and mobilised as a strategic tool.

Firstly, there is a profound condensation (fusion) of meanings. The whispering market is not merely a site of commerce; it is a condensed symbol of Malay resistive agency and ethnic identification (cf. Tambiah 1981). It fuses the economic act of selling fish with the political act of rejecting the *panggu* monopoly with secrecy. The whispering market, as a ritual enclave that underpins secrecy, serves to "conjoin" the Malay community, affirming solidarity against the Chinese capital monopoly even as they engage in competitive interactions. The condensed nature of this ritual fuses ethnic identity with economic practice: the whispering market is explicitly Malay territory. From early-morning fishing voyages to whispering bids, this is the Malay practice – whether whispering, selling, or distributing income – that is ritualised to preserve the secrecy of market information through ethnic identity, ultimately creating the conditions for playing the secretive game of *potong*/whispering (see 6.2.2). Hence, secrecy asserts its own identity against the Chinese transparency:

> We are Malay, we are Muslim, we are brothers, and therefore we do not need the Chinese *Tu'a*. (Interviewee 16, Malay *taikong*)

Secondly, the whispering market reveals a profound conventionality and stereotypy, in which "whispering bids" function as a rule-bound and authoritative form of social action (cf. Tambiah 1981). The market operates through unspoken yet deeply internalised conventions: there is only one legitimate direction of whispering – buyers bid to sellers – and this is reinforced through expected bodily comportment and verbal utterance such as silence, nodding, smiling, maintaining eye contact, handshaking, and bidding. These patterned gestures and prohibitions form a ritual "grammar" that communicates the rules of the game that defines the correct and properly ordered way to conduct exchange (cf. Tambiah 1981). In this way, selling fish through whispering becomes a sanctified social truth, shielded from contestation and treated as self-evident by participants. Once a price is ritually determined – even within an ongoing whispering 'game' (see 6.2.2) – it is accepted as final and beyond dispute. By rendering exchanges rule-based, this ritual container of the market mitigates conflict between Malay and Chinese actors.

Thirdly, the whispering market is sustained through profound redundancy. Once the market conventions are established, whispering unfolds as a ritualised performance, with Malay sellers and Chinese *taukeys* following a mechanical rhythm: bringing fish to the platform, displaying the catch, initiating the whisper, deciding on a price, and exchanging money (cf. Tambiah 1981). Over time, this sequence rule becomes so normalised that participants almost forget they are engaged in a "game" (see 6.2.2). The ritual order also imposes co-occurrence constraints (cf. Tambiah 1981), as the limited physical space prevents multiple simultaneous whispers, requiring buyers to enter in turn. Consequently, the market dissolves into a 'container' in which ambiguity and volatility are patterned into recognisable sequences of action. As these rules are repeatedly rehearsed, the actions crystallise into a formula – yet remain flexible enough to accommodate new information, or actors (see 6.3.4). Through the ritualisation of market rules, the modulation of voices, gestures, and bodily comportment is disciplined, generating a redundant rhetoric of fairness and justice (cf. Tambiah 1981). As these actions are iteratively enacted, the whispering market gradually promotes what comes to be perceived as the "best" or most natural rule. The act of whispering that operates therein, albeit allowing space for "game" (6.2.2), becomes rectified and ritualised, and is ultimately experienced as a form of restraint that accustoms participants to the established order and stabilises the broader social world of exchange.

Accordingly, the whispering market is sustained by a paradoxical dialectic in which transparency and secrecy, ritual and game, mutually constitute the conditions of exchange. Unlike the *bertaukey panggu* system, where a subtle combination of transparency and secrecy was inscribed in the *Tu'a* ledger and underpinned Chinese domination, the whispering market ritualised secrecy as a 'whispering practice', making the market a 'ritual enclave' in which games of secrecy can be played. As highlighted in the existing literature (e.g., Alawattage and Wickramasinghe 2009b; Scott 1985, 1990), subalterns are embedded within complex political-economic conditions of dependency that limit their ability to resist openly. In this sense, 'whispering' is a conditioned cultural innovation allowing Malay fishermen to negotiate prices without provoking "open undercutting" among Chinese *taukeys*.

Here, the Malay fishermen have appropriated secrecy to generate identificatory, symbolic, and discursive agency through which they resist Chinese domination. Philosophically, whispering is an ethno-cultural practice in which hidden and open transcripts converge: a hidden transcript is openly staged as a game on a ritualised platform of secrecy. On the one hand, it reconstituted the

"hidden transcript" of *curi jual* by formalising, stereotyping, and condensing it into a transparent and repeatable market ritual of legitimacy. This means the secrecy that once hid and was illegitimised has now become a legitimate and transparent *modus operandi* for economic interactions between Chinese and Malay actors. On the other hand, the act of pricing, previously open, was recalibrated into a game of secrecy (see 6.2.2). The ritualised transparency that once conferred moral order gradually dissolves into the background, providing the conditions for normalising a whispering market. In this dual articulation, the dominating power of the Chinese *taukeys* was mitigated by the identificatory, symbolic, and discursive power/agency of subaltern Malays at the point of exchange. The agential implication is that Malay fishermen have now been positioned as independent actors, no longer bound to a specific Chinese *taukey* and able to sell to the highest bidder. However, while power over valuation shifted to Malay fishermen, they remained materially dependent on Chinese *taukeys* for capital requirements.[5]

With the rearrangement of the *panggu* ritual into the whispering market, accounting in fishing transformed from a Chinese written modality to a Malay verbal one. The *Tu'a* ledger system – and its symbolism of transparency that once disguised exploitation – was effectively undermined. Specifically, the paternalistic social contract binding Chinese *taukeys* and Malay fishermen was stifled. As Malay *taikong* now receive bids from any buyer through whispering, accounting responsibility has shifted to them. They have now produced informal, non-templated accounts relying on scraps of paper or memory – a "verbal accounting" resisting elite control (cf. Neu 2019). This verbal mode is indispensable, manifesting the subaltern Malays' non-embodiment of a 'written culture' incongruent with their labour. It is this verbal accounting that underpins the whispering market's secrecy, and it is the secrecy so enacted that provides Malays with identificatory, symbolic, and discursive power to play the 'game of secrecy' with certain disjunctive effects and the opportunities of outfoxing (*potong*) the Chinese *taukeys* and outside buyers (see 6.2.2).

Consequently, during *pecah panggu* meetings (now occurring after whispering market transactions), it is often the oral versions of the *Tu'a* ledger that are presented, with Malay *taikong* leading the meeting. While profit-sharing ratios are no longer fixed by inscription and are subject to negotiation, the ratio of the old *Tu'a* ledger is often followed, with only marginally better shares for Malays (e.g., Chinese *taukey*: Malay *taikong*: *awak-awak* = 4:1:1). *Pecah panggu* meetings thus constitute the verbal rendition of the Chinese *Tu'a* ledger in Malay verbal culture, rendering income sharing more 'subjective'. This provides agential space for Malays to claim higher portions contingently based on personal circumstances, while allowing Chinese *taukeys* to display the flexibility, sympathy, and generosity underpinning their paternalism:

> We sometimes give a bit more to the *taikong* – this is how we act as *taukey*. There is no need to be so calculative (Interviewee 27, Chinese *taukey*).

The whispering market has transformed the inscriptively objective *panggu* system into an oral practice that Malays can claim as a counter to Chinese dominance. Nevertheless, it failed to effect significant structural change; resistance remained intelligible only within the narrow scope of the market interface, leaving the broader relations *of* production and property ownership untouched. The shift to ritualised secrecy and oral accounting manifests the ownership of the symbolic process, but not its material outcomes. Material gains for Malays remain marginal as they lack economic capital; ownership of fixed capital and market links remains with the Chinese. Nonetheless, Malays perceive this transition as a significant political gain – the acquisition of symbolic power to determine prices – even while remaining materially dependent.

Overall, the whispering market functions as a ritual enclave condensing ethnic identity into a market-performativity of resistance. It stereotypes the participants (cf. Tambiah 1981) as subaltern Malays, enhancing their competitive agency and transforming the marketplace into a space of cultural inclusion. However, within this ritualised container of the 'whispering market', the central communicative practice – the whispering of the price – breaks away from the domain of ritual (i.e., the constitution of the market itself) and enters the domain of the game. This distinction is crucial because rituals and games operate on different logics: the former being conventional and stable toward equilibrium, while the latter being chaotic and uncertain toward difference. Both create a subtle dichotomy between the conjuncture associated with rituals and the disjuncture created by games (Tambiah 1981, 188). The resistive power of secrecy against accounting – expressed through identification, symbolic violence, and discursive power (see Feldman, 1988) – is operationalised within the disjunctive orientation of the game, but under the broader conjunctural nature of the ritualistic enclavity of the whispering market, which we illustrate below.

6.2.2. Game of secrecy-whispering bid (or potong) within a ritualised market: Exerting discursive, symbolic, and identificatory power of resistance

As noted, the whispering market constitutes a ritual enclave in which the whispering game of secrecy serves as the *modus operandi* of valuation. In Tambiah's (1981) terms, the whispering market articulates formality, rigidity, condensation, and redundancy – qualities that sustain a conjunctive sense of stability and a pre-ordained outcome through which the final price and transaction can be determined. Yet the realisation of this ritual order depends upon the disjunctive dynamics of the whispering game of secrecy – how the seller and buyer use secrecy to exercise power (cf. Lévi-Strauss, 1966). Following Costas and Grey (2014), secrecy can generate power:

[5] The Chinese *taukey* continued to own the means of production; however, the Malay *taikong* exercised a degree of discretion in choosing whether to sell their catch to their own *taukey*—who owned the fishing boats—or to other Chinese *taukeys*. As we demonstrate later, the counter-resistance deployed by the Chinese *taukey* through various mechanisms served to perpetuate the economic subjugation of the Malay *taikong*. This persistent subordination effectively prevented them from accumulating sufficient capital to invest in the means of production themselves. Hence, the capital-labour division in the Malaysian fishing industry remains an ethnic division, Chinese being the capital owners and Malays being the labouring counterpart.

it is not merely the concealment of price, but an ongoing, deliberate process of withholding information that can produce the "us" and "them" of the market, structures symbolic domination, and constructs the social reality – or 'truth' – through which identificatory, symbolic, and discursive forms of power are exercised.

6.2.2.1. Secrecy as an identification process: Creating the us-and-them divide. Costas and Grey (2014) argue that secrecy shapes identity by defining boundaries between insiders and outsiders. In the whispering market, secrecy creates an exclusive bond of identification among Malay fishermen and carriers, a "brotherhood," in contrast to their Chinese counterparts. Upon a boat's arrival, a Malay carrier boards the vessel to move fish baskets to the market. These carriers are typically affiliated with specific fishermen, forming Malay work gangs grounded in ethnic identity and Muslim brotherhood (see Fig. 4).

Trust, paramount in this process, justifies the absence of written accounting records. For example, when a Malay *taikong* hands over fish to a carrier, he may casually jot down the number of baskets on scrap paper or rely on memory. In return, the carrier also hands over cash from sales to the respective *taikong*, with no detailed record. Such trust stemmed from the ritual of secrecy through which accounting information is circulated, reinforcing an exclusive Malay group identity. In the whispering market, the circulation of accounting information – bid prices, income shares, fish weights, and covert signals – occurs secretly and exclusively among Malays. By confining accounting information within their group, they cultivate collective secrecy that underpins their capacity to play the game of *potong* (see 6.2.2.3 below). Trust in this accounting secret depends less on kinship and more on shared ethnic identity and a collective experience of precarity:

> As I tell you, there's no certainty we'll catch fish. Our work is like begging (*sedekah*). If there's fish, we [Malay fishermen] are happy, but we're like beggars. It all depends on our luck (*nasib*). If you're lucky, you get fish; if not, you don't. It's like sitting by the roadside with a plate on the ground. If you're lucky, someone might drop a coin. Hahaha. (Self-mocking tone of Interviewee 15, Malay *taikong*).

The sharing of this accounting secret is not merely functional; it is an act of solidarity that creates a "condensed" power bloc (in Tambiah's social sense). The ritual of sharing secrets reinforces Malay identity as opposed to Chinese identity. The act of withholding the truth from the Chinese buyer becomes a constitutive act of Malayness in this context.

> We don't lie to our brothers (Malay fishermen) about how much the actual price the buyer paid; we help each other. We have the same competitor. (Interviewee 18, Malay *awak-awak*)

Here, secrecy serves as the glue holding the community together. The "insider" group is defined by access to the market's truth; the "outsider" (the Chinese *taukey*) is defined by exclusion from it. This reverses the dynamic of the *panggu* system, where the Malay was the outsider to the *Tu'a* ledger's truth. Secrecy fosters "emotional closeness" and "stronger ties" (Costas and Grey 2014) among the Malays, creating a sense of "specialness" and moral superiority over the "deceived" Chinese buyers. The "us" holds the "truth" as a secret; the "them" is exposed to its absence. This identificatory power of secrecy is crucial for maintaining market integrity from the Malay perspective. If a Malay were to leak accounting information to a Chinese *taukey*, he would not merely break a rule; he would betray the brotherhood. The sanctions for such a breach – social exclusion and loss of trust – are severe, reinforcing normative control within the group.

6.2.2.2. Secrecy as symbolic violence: Potong (outfoxing) as a game of secrecy against the Chinese other. When whispered negotiations begin, Malay sellers mobilise the symbolic power of secrecy by deliberately withholding specific accounting information from buyers. The quantities of fish displayed in baskets and trays are often intentionally misleading (see Fig. 5), obscuring actual availability. This

Fig. 4. Fish carrier agent carries fish on a pole to the market platform for sales. Source: Authors' photo.

practice constitutes a subtle form of symbolic violence, appropriating secretive accounting knowledge not to assert structural domination, but to render an infrapolitics that subverts authority and asserts symbolic agency. Here, accounting information manipulation becomes a tool of resistance.

Malay work gangs possess detailed accounting knowledge of the species, weight, and quality of the day's catch; yet, this accounting information is strategically withheld, and displays are carefully arranged to create an impression of scarcity. Chinese *taukeys* must rely on their cultural capital – visual inspection and historical experience – to estimate the quality and quantity available in the market on that day. As Simmel (1906) observes, the deliberate concealment of information endows its possessor with an "aristocracy" of the secret – a superior position that confers symbolic power over those who are excluded. In this case, the ritualised denial of accounting information to the Chinese *taukey* enables Malay sellers to negotiate higher prices. Since bidding is based on a ritual practice of visual inspection rather than weighing – a practice that became 'redundant' and 'affirmed order' (Tambiah 1981) following *curi jual* – the auction allows fishermen to appropriate surplus value by staging an "absence of accounting information". This transforms market transactions into a game of *potong*.

> They don't know how heavy the basket is, so they just bid what they see. They guess […]. We roughly know one; we know approximately how many kg each basket is because we carried each basket up here, so we know. Sometimes they bid a certain price, and we know they are going to be '*potong*'.(Interviewee 16, Fish carrier).

On this, *potong* denotes a 'success claim' of 'outfoxing', whereby the Malay seller, in his own assessment, induces Chinese *taukeys* to overpay for the purchased item. Such success affords Malays a sense of ethnic pride, grounded in the belief that they possess knowledge unavailable to the Chinese, thereby enabling them to outfox the Chinese *taukey*. Analytically, *potong* operates as a game rather than a ritual. Following Lévi-Strauss (1966), this distinction is critical for understanding how secrecy's discursive power operates in the whispering market compared to the *panggu system*.

6.2.2.3. Secrecy as discursive power: Creating mystic competition and the disjunctive nature of potong as a game. Lévi-Strauss (1966) distinguishes games from rituals based on their outcomes. Rituals are conjunctive; they bring about a union or organic relation, like the *Tu'a* ledger *pecah panggu*, which reaffirms the Malay *taikong*-Chinese *taukey* bond. They are enacted "like a favoured instance of a game" where the equilibrium is known in advance. Games, conversely, have a disjunctive effect; they start with nominal equality and end by establishing a difference: winners and losers. They are defined by tension, uncertainty, and chanciness.

The whispering market is a ritualistic platform enacted through rituals of secrecy because it establishes conventional rules that organise the market mechanism (e.g., by not disclosing weight, the prohibition on revealing bids, and the gathering at the jetty) and condenses multiple meanings of ethnic identity and agency into a distinctive market experience. It also sanctifies a peculiar 'social truth' – the final price and transaction should be accepted – a reality repeatedly reproduced over time, thereby reinforcing a stable state of affairs. In contrast, the everyday interaction of whispering (especially *potong*) is inherently a disjunctive game, marked by uncertainty, disorder, and a measure of chaos. Interestingly, it is this very structural ritualisation of the market as a ritual enclave that renders such games of secrecy possible.

Here, secrecy exercises discursive roles, as it harnesses the very game nature of secrecy to establish situational truth and manipulate others. As a game, secrecy compels outsiders to speculate about what is not being told. It creates an ambiguity and mysterious conditions through which false reality can be constructed, misleading others into believing certain social facts that are otherwise untrue (Simmel 1906). In the whispering market, it entails Malay sellers mobilising mystery, ambivalence, and the enigmatic performance of a game of secrecy to construct a false market reality through which the material and symbolic stakes of *potong* are realised:

> Yes, if we want to get a good price from middlemen, we must have good skills to attract many buyers and receive good bids. Fish are the same, all the same, but how we attract customers is important […]. We have to play a game to get a good price. Customers only want to pay cheaply and don't want to buy fish expensive, so we need to make them believe that fish is expensive on the day. (Interviewee 5, Fish seller).

Consequently, rituals of secrecy transform the 'market process' into a game of manipulation, where Malay sellers exploit mystification to inflate prices. For Malay sellers, *potong* is the stake of the game, offering not only monetary gain but also the supreme

Fig. 5. The fish for visual inspection. Source: Author photo.

satisfaction of 'winning over' a Chinese *taukeys*. To play this game, Malay sellers engage in calculated performances, leveraging subtle facial expressions, bodily gestures, and vocal cues to manipulate Chinese *taukeys*. As one Malay seller elucidated:

> Sometimes, I smile a bit, not too big, just to show I'm confident. My eyes will look around, watching the bidders. If I see someone looking unsure, I'll give a small nod, like, telling them, 'Go on, bid lah'. Sometimes, I raise my eyebrows a bit or make a face like, 'What are you waiting for?' to make them act faster. I'll lean forward slightly, point to the fish with my hand, and say, 'Look at this fish, so fresh one! Don't wait too long, later you'll regret it'. These little moves help them feel like they have to make a decision quickly. If one of them seems eager, I'll turn my attention slightly to another, making it look like I'm more interested in their bid. Even the way I pause or respond can make them think they need to offer a better price; they need to change their bid. (Interviewee 33, Fish seller).

Some sellers move between bidders, pretending dissatisfaction to drive up offers:

> Sometimes, I move between two *taukeys*, acting like I'm not happy with their bids. I stay quiet or shake my head, making them think their offer isn't good enough. Make them bid each other, thinking that the other made a higher bid than their own. When they start outbidding each other, the price goes up. (Interviewee 32, Fish seller).

While the whispering market embeds rituals of secrecy, enabling 'conjunction' (Tambiah 1981), the theatrical dynamics of extracting a 'whispered bid' are performed as a game. At the moment of whispering, the conjunctive actors become disjunctive competitors. The embodied skills required to play this game constitute the nature of the interaction. The game is ritualised through the market's organisation, yet played as a game, creating a subtle combination of conjunction and disjunction – an atmosphere of 'mystic competition' (Simmel 1906). This is discursive power in action: the utilisation of secrecy to construct a false reality in which fish are said to be "expensive today," "in high demand," or "in short supply," thereby controlling the "scope of discourse" (Zerubavel, 2006) in ways that drive up higher bids. By limiting discourse to the whisper and body language, the Malay seller prevents the Chinese buyer from engaging in the "rational" action of weighing and standardising. The Chinese *taukeys* are forced to play by the Malay seller's discursive rules, ritualised as a conditionality defining the peculiarity of the whispering market itself.

The practice of bidding and the seller's attempts to *potong* fit the anthropological definition of a game (vis-à-vis ritual) on three empirically observable conditions:

1. **Uncertainty of outcome:** Unlike the *Tu'a* ledger, where the distribution formula is fixed and the outcome predetermined (a ritualistic "pre-specification of events"), the whispering negotiation is radically uncertain. The seller does not know the highest bid until the end; the buyer does not know if they have secured the fish. There are "tension" and "chanciness". The price is not determined by the political-economic power of the Chinese *taukey*; it is a prize won through gameplay.
2. **Winners and losers:** The transaction ends in a disjunction. One buyer wins; others lose. Furthermore, the Malay seller views the transaction as a contest against the Chinese *taukey*. If the seller successfully manipulates the buyer into paying a high price (a "good *potong*"), the seller "wins" and the buyer (often referred to as *sui yu*水鱼) "loses". This creates a temporary hierarchy based on skill and luck.
3. **Rules and rituals of play:** The game is defined by a set of rules (Lévi-Strauss 1966). Buyers must approach individually, whisper, and not reveal their bid. The seller signals acceptance with a nod. These "rules of the game" allow the game to be played. Violating them would break the game and lead to sanctions. And it is these rules that also constitute the 'ritual container' within which the game is played. Agreements with these ritualised rules create a conjunctive condition within which the disjunctive game is played.

As one Malay fish carrier described, the element of strategy is paramount:

> We roughly know one… Sometimes they bid a certain price, and we know they are going to be '*potong*'. (Interviewee 16, fish carrier)

Here, being "*potong*" implies being bested in the game of valuation. The seller exploits accounting information asymmetry to maximise price. This is a strategic interaction, not a ritual affirmation of a pre-existing order. The "joy of the game" is palpable in the Malay fishermen's accounts – the thrill of outsmarting the Chinese *taukey*, of extracting value through wit rather than submitting to the ledger. This emotional register – excitement, tension, triumph – contrasts sharply with the resignation associated with the *Tu'a* ledger's *pecah panggu* ritual.

6.2.2.4. The strategic mobilisation of secrecy. In this game of *potong*, secrecy is the primary strategic resource. Unlike the *panggu* system, where ritualised transparency controlled the Malay fishermen, here secrecy enables the game to exist. If bids were transparent, Chinese *taukeys* could drift towards colluding to avoid "open undercutting among the Chinese *taukeys* themselves", driving prices down. The ritualistic requirement of whispering – the formality of secrecy – breaks the buyers' ability to coordinate in real-time. Thus, we see an intriguing relationship between the ritual and the game: the ritual of the market (the rule of whispering) establishes the condition of secrecy, which in turn, enables the game of *potong* (strategic bidding). The game allows for a disjunctive outcome in which the Malay fisherman can potentially "win" surplus value back from the Chinese *taukeys*. The physical posture – leaning in, shielding the mouth, and the intense gaze (see Fig. 6) – embodies strategic concealment. It is a "move" in the game, not a liturgical gesture. This distinction between ritual and game clarifies the nature of the "resistance." It is not a ritual resistance (which would imply a counter-liturgy), but a game-based resistance. The Malay fishermen have created a game whose rules favour the Malay seller, gamifying the market to reclaim

agency over valuation and appropriation, and thereby resist *panggu*-accounting control.

6.2.2.5. The verbal accounting as subaltern resistance. Crucially, this shift involves a change in the accounting modality. The *panggu* system relied on the written word (the ledger) to establish control; the whispering market relies on the verbal and embodied modality (body language). This is not accounting in the traditional written sense, but a form of counter-conduct (Foucault 2007)— a verbal accounting that repudiates the textual accounting tools of the oppressor. Malay fishermen refuse to write. They rely on memory, on scraps of paper that are discarded, and on the whisper that leaves no trace. For example, when a Malay carrier is satisfied with the price offered by a buyer, no receipt is issued; the exchange is conducted purely in cash. When the carrier later returns the money to the Malay *taikong*, they likewise provide no written record of the total income from the sale – only the cash itself. As a result, the *taikong* can conduct only a "spontaneous audit," mentally comparing his estimated earnings with the actual amount received to assess the reasonableness of the figure. The *taikong* then allocates 5–10% of the proceeds, also calculated roughly, without any written tools, as *duit petik* to the carrier.

This rejection of the written record is a ritualised refusal of the Chinese *taukeys'* "audit culture". It asserts that "our word" (among brothers) is valid, while "your writing" (the *Tu'a*) was unfair. The *pecah panggu* in the whispering market becomes a verbal event – a "spontaneous distribution" where cash is counted and divided on the spot – resisting the capture of the written ledger. Here, the Malay *taikong* deducts operating expenses before determining the income to be shared among himself, the *awak-awak*, and the Chinese *taukey*. Given the entirely oral nature, the *pecah-panggu* typically takes place daily, with Malay *taikongs* handing over the Chinese *taukey's* share in cash. Instead of relying on the written *Tu'a* ledger characteristic of the traditional Chinese *bertaukey* system, Malay sellers have now sustained the *Tu'a* ledger through verbal conventions. Because both price and weight are deliberately obscured, they are never meticulously inscribed in this verbal ledger for the valuation of daily gross income. Just as real retail and wholesale prices remain concealed from Malays in the traditional Chinese *Tu'a* ledger, the 'true' income remains inaccessible to Chinese *taukeys* in Malay-dominated *pecah panggu* meetings.

The *pecah panggu* thus unfolds with Malay *taikong* engaged solely in counting and recounting the cash by hand as they distribute it among themselves and their Chinese *taukey*. Verification of the true income is almost impossible, except through comparison with the 'normal' income that Chinese *taukeys* infer from hearsay and observation (see 6.3.3). Hence, the entire system is now grounded in presumed mutual trust and interdependence (Neu, 2019). Once preserved through written inscription, the *Tu'a* ledger has dissolved into the fabric of everyday verbal and embodied modalities, with 'money' itself emerging as the artefact of accounting – or counting (see Ezzamel, 2009; Neu, 2019). This verbal/embodied modality is essential to the game of secrecy. Writing fixes meaning; whispering keeps it fluid. Writing creates evidence; whispering creates ambiguity. For the subaltern resisting a powerful adversary, fluidity and ambiguity are tactical assets. "Verbal accounting" is thus a strategic choice, a weapon of the weak (Scott 1985) mobilised to evade the legibility of dominant power.

6.3. Resisting subaltern resistance: The Chinese taukeys' alternative strategic secrecy and the persistence of domination

If the whispering market functions as a game of resistance enabled by secrecy, why does it fail to liberate the fishermen structurally? The answer lies in the dialectic of control. The Chinese *taukeys* do not simply accept the new rules; they engage in counter-resistance by deploying their own forms of secrecy to re-establish domination. They prove adept at playing the game of secrecy themselves, demonstrating that secrecy is a neutral tool wielded by both the dominated and the dominant, encapsulating resistance and counter-resistance.

6.3.1. Informal cartelisation as counter-secrecy

The Chinese *taukeys* recognise that the whispering market fragments them as buyers. To counter this, they establish an informal cartel – a secret society of their own (Simmel, 1906). This cartel operates through secretive accounting communication channels, most notably WhatsApp groups and pre-market gossip sessions.

Fig. 6. Buyers bid a fish price from the fish selling agent. Source: Author photo.

Table 4
The dialectics of ritual, game, secrecy, and transparency.

Dimension	Domination phase (*Bertaukey* system)	Resistance phase (Whispering market)	Counter-resistance phase			
			Cartel	Convert *bertaukey* system	Everyday gossip	Sui yu
Primary mechanism	The *Tu'a* ledger and *panggu* system	The whispering bid/ *potong*	WhatsApp group/ cartel	'Reverse *curi jual'*	Rumours and informal information seeking.	Theatrical whispering
Mode of accounting	Written /transparent	Verbal /embodied/ secret	Digital/secret/ networked	Long-term affiliation	Village patronage/hidden transparency /self-disciplinary	Performative /fake
Social logic	Conjunctive (ritual), union of capital & labour, pre-ordained outcome (hierarchy).	Disjunctive (game), winners & losers, uncertain outcome (potential for resistance).	Conjunctive, union of capital owners, pre-ordained outcome (price fixing).	Collusive (secret game), union of a small niche of capital and labour vs whispering game player, uncertain outcome (alternative option beyond the market game; game out of game)	Conjunctive (hidden transparency), union of villagers, pre-ordained outcome (self-disciplined and fair distribution)	Collusive game, outcome: exploitation of third party – disjunctive game of *potong* is outward-directed.
Form of power	Paternalism, hegemonic (consensual control), The ledger is the stereotypical "truth", naturalisation of extraction.	Symbolic violence, discursive power and identification, market as ritual-stereotypical truth.	Hegemonic (consensual control) of market reality.	Paternalism, situational power, game out of the game	Social control/audit, cultural control, shame culture, self-disciplined, consensus control under patronage kinship	Consensus control, shared interest in maintaining the market façade.
Role of secrecy	Hidden premise, the transparency of form masks the opacity of valuation.	Strategic resource, secrecy enables the game, protects the "brotherhood," and exercises the symbolic power of resistance.	Coordination tool, secrecy enables collusion and restores monopoly power.	Secrecy as '*curi jual'* in the reverse form, avoiding confrontation with the legitimacy of the whispering market.	Secrecy as mundane life, restoring the harmony of village kinship and social relations	Theatrical prop, secrecy simulates value to deceive the naive buyer.
Outcome	Stable exploitation, subaltern bound by debt and ritual.	Symbolic agency, subaltern reclaims pricing power and identity.	Restored domination, subaltern agency neutralised; prices suppressed.	Avoidance of a delegitimate whispering market, acquiescence of subjugation; game out of game	Resisting within the system, exerting a self-discipline mechanism amongst the subjugated Malay class	Co-optation, system stability, resistance absorbed; structural change avoided.

> Nowadays, they [Chinese fishmongers] have a WhatsApp group. They share in the group how much the price should be. Like today, they announced its RM 5 only. None of them will whisper RM 6 or anything higher. Unless we can get others [e.g., tourists and final consumers] to bid higher, we are stuck with their price. (Interviewee 29, Malay *taikong*).

WhatsApp enables the cartel not only to exchange confidential 'accounting information' inaccessible to Malays – from pricing strategies to profit margins – but also to establish secretive parameters within which they participate in the Malay's whispering game. Such information is underpinned by ethnically embedded social capital and *guanxi* – networks of kinship that connect them to Chinese fishmongers beyond Kuala Muda in Peninsular Malaysia. A Malay *taikong* expressed his frustration:

> In Peninsular Malaysia, if someone says it's RM 2 here [in the whispering market], it's RM 2 there [in other places]. All the big *taukeys* collude; it's the same everywhere. Throughout the peninsula, prices don't go up. It's sad, you know. All the wholesalers have colluded. Every *taukey* on the peninsula has colluded; they don't want prices to go up. They are a group of good friends and kin. Here, they agreed to pay us RM 2, and if we want more, they won't agree. If we say we want to sell for RM4, they say they'll only buy for RM 2. (Interviewee 10, Malay *taikong*).

This cartelisation is a mechanism of control that re-imposes limits on the game. It turns the "uncertain" outcome of the *potong* game back into a "certain" outcome of fixed prices within a pre-established range. The Chinese *taukeys* use secrecy (hidden coordination) to subvert the Malay fishermen's secrecy (hidden bids). Reconstituting the conjunctive effect of Chinese *taukey panggu* accounting, WhatsApp becomes a secretive accounting device that enables transparency and collaboration among otherwise competing Chinese *taukeys,* binding them together against the secrecy of the Malay fishermen. Such conjunctive power among Chinese *taukeys* effectively neutralises the disjunctive game set by Malay fishermen in the whispering market. As one Malay respondent observed:

> The whispering market looks good on the surface, as if we can negotiate a good price. But that's not always the case. … No one offers a good price; they just set a price they agree to share. (Interviewee 28, Malay *awak-awak*).

Chinese counter-secrecy is built on *guanxi* and ethnic solidarity. Just as Malays use secrecy to build brotherhood, the Chinese use it to build a cartel. The market becomes a battlefield of two secret societies, each attempting to impose its reality on the other. The theatrical 'gaming moment' of the whispered bids in the 'ritualistic whispering market' functions as a theatrical performance that brings together these conjunctures and disjunctures, creating the process through which price – and the possibilities of *potong* – are played out.

6.3.2. Covert bertaukey system as "reverse curi jual" – Game out of the game

Ironically, the clandestine selling ('*curi jual*'), originally used to bypass Chinese *taukeys'* ritualistic power of valuation and appropriation, is now enacted against the rituals of the whispering market itself, constituting a 'reverse *curi jual*'. Although the whispering market formally rejects the traditional *bertaukey* system, the system has by no means vanished; instead, it continues to flourish in private spaces through secretive '*curi jual*' arrangements forged between desperate Malay fishermen and Chinese *taukeys* seeking to circumvent the game of *potong*. Since the whispering bid is inherently disjunctive and gamified, Chinese *taukeys* exploit its "chanciness" to orchestrate their own counter-game. They offer an alternative route outside the whispering game – direct purchases in larger volumes with advance payment, at slightly lower prices – to their affiliated Malay *taikong*. This enables Malay *taikong* to negotiate and renegotiate a "good price" before entering the whispering market:

> Over there in the whispering market, the price offered by the fishmonger is RM2.50, while the big Chinese *taukey* here offers RM2.30. Do you want to wait or sell quickly? Of course, it's better to sell quickly. Over there (whispering market), its slow money, while here (secret negotiation), it's fast money. (Interviewee 11, a Malay *taikong*).

From the Chinese perspective: If you (Malays) have set your own rules and rituals for how the whispering game should be played, then we, too, can establish our own to draw you out of your game and into ours. Whether one becomes the winner or the loser hinges upon the shifting power dynamics that define specific situations between you (Malays) and us (Chinese). Accordingly, the Chinese *taukeys* play a game of illegitimised secrecy outside the legitimised game of secrecy, generating another disjunctive dynamic from the disjunctive whispering game. Above all, it is the Malays who can opt for which game to play, the outcome of which remains inherently uncertain.

6.3.3. Everyday gossip as hidden transparency

While the whispering market is undergirded by non-textual cultural practices in which ambiguity and disjunction are the norm, Chinese *taukeys* have also habituated to this verbal and disjunctive tradition. Daily gossip has now become an alternative practice through which the game of secrecy in the whispering market can be circumscribed. Secret accounting information – such as actual trade prices – now circulates as rumours. By relying on these rumours, Chinese *taukeys*, although never directly informed of the total gross income during *pecah panggu*, can nevertheless access this information and effectively 'audit' their shares. One Chinese *taukey* described how this gossip network operates:

> We sit here, and you sell how many kilos, we can all know. […] We audit ourselves; we check how much went out today. Let's say he (Malay *taikong*) said one barrel, and that one barrel is, let's say, 100 kilos. He whispered, 'RM6, one-barrel RM600′. […] We know the price. This is just a small village; everyone knows what's going on here. Other people will tell you (Interviewee 37, Chinese *taukey*).

Rumours have disrupted the game of 'whispering bid' that the whispering market had hitherto enacted. It represents yet another attempt by Chinese *taukeys* to neutralise the disjunctive effects of this secretive game and reassert order. While prices in the whispering game remain uncertain – and thus the "Chinese *taukey* share of income" remains ambiguous – village gossip and rumour work as counterforces to this ambiguity. In effect, they restore a conjunctive logic that perpetuates Chinese dominance over Malay, reconstituting a union between both. More specifically, these circulating rumours delegate Chinese control into Malay self-discipline: knowing that any secret accounting information – such as the actual sale price – may eventually reach the Chinese *taukey*, Malays are compelled to behave honestly/'transparent' when distributing income to Chinese, even without disclosing the bids. The Chinese *taukeys* thus continue to benefit from this disjunctive game of whispering by reconstituting 'hidden transparency'. They have, in fact, openly rejected the demand for a written *Tu'a* ledger from Malays, as it would obstruct convivial relations with Malays grounded in village patronage and kinship.

> There is no need to have such things [systematic audit and written records] here. If you want to audit, you are then left with no option but to go to sea yourself, lah. No *taikong* will help us; no one will take our boat. We will have to do it ourselves […]. In fact, we do not really care much about the total; we care only about our share […] We use traditional 'audit' – count yourself. No need to have an Ernst & Young auditor to do it for us. (Interviewee 37, Chinese *taukey*).

To resist the whispering game is not to avoid it, but to mobilise the 'hidden transparency' tactically within its very dynamics.

6.3.4. Collusion across ethnic lines: The "sui yu" game

Perhaps the most cynical development is the emergence of cross-ethnic collusion against "outsiders" (tourists, amateur buyers). Here, the Chinese *taukey* and the Malay *taikong* – enemies in the structural game – become allies in a new game against the *sui yu* (水鱼; naïve buyers). In this instance, the ritual of whispering is emptied of its resistance content, becoming a performative façade – a piece of theatre used to exploit a third party. This reveals the fragility of the resistance. The "game" of *potong* is co-opted; its "disjunctive" nature is turned outward, away from the capital-labour conflict and toward the exploitation of outsiders.

> We play the game, lah. For example, we [Chinese *taukeys* and Malay *taikongs*] know you want to buy, right? So, we pretend to whisper to the [Malay] fish seller to bid a fake price, such as RM 120. Then, the fish seller will go and inform you of my price and ask you to mark it up by about RM 10 or RM 20. Of course, you will add another RM 20. We don't even want the fish. (Interviewee 39, family of Chinese *taukey*).

The term *sui yu* in the local Cantonese dialect refers to these naïve buyers, who are viewed as easy targets for *potong*.

> Indeed, outside new players, like you, want to buy but don't know how things work here. You'll offer a higher price than others. They'll be happy to sell to you. Among our community, we refer to you as '*sui yu*'. After you buy, the word will spread among the fishermen that you are a '*sui yu*', and we'll know how much you paid. (Interviewee 13, Chinese *taukey*).

However, this interpretation of '*potong*' is only operative when 'outsiders' remain oblivious to their status as *sui yu*. In the absence of the specific information held by this village bloc, amateur buyers delighted in the illusion of obtaining a bargain directly from fishermen:

> We can just buy straight from the fishermen, you know […] sometimes early in the morning when they come back from the sea. Of course, lah, it's cheaper than getting it from the market in town. Over there, they already mark up the price. So, it's fresher here, cheaper, and feels more kampung style, like last time. (Interviewee 35, Chinese fish customer).

Others took pleasure in the perceived freshness:

> I came for the first time and just *ikut* [blindly follow] my friend […] Wah, so many types of fish here fresher than the market […] price also okay lah, not bad. I know where to come next time. (Interviewee 36, Chinese fish customer)

This collusion demonstrates the "consensus control" (Burawoy 1979) maintaining the system. Chinese *taukeys* allow Malay fishermen a limited sphere of autonomy (the *potong* game) and participate in it to exploit outsiders, creating a shared interest in maintaining market secrecy. Malay fishermen gain the satisfaction of "winning" against the *sui yu*, while Chinese *taukeys* maintain dominance by keeping fishermen engaged in the game rather than challenging the ownership of production.

6.3.5. The limits of the whispering game in countering panggu accounting system

The analysis reveals a complex landscape where ritual and game intertwine, producing both conjunctive and disjunctive effects, within a whispering market which is instrumental in countering Chinese-imposed accounting *panggu* system. The *panggu* system utilised the ritual of transparency (the *Tu'a* ledger) to enforce a rigid, conjunctive hierarchy. The whispering market utilises the ritual of secrecy (the whispering rule) to create conditions for a game of valuation/whispering (*potong*), offering the possibility of resistance against *Tu'a* ledger in a disjunctive manner. However, as Tambiah (1981) warns, rituals can ossify or be co-opted. The "game" of resistance driven by the whispering market is structurally limited because it does not alter ownership of the means of production (boats, nets, distribution channels), apart from interrupting the conjunctive effect of *panggu* system. Without structural change to property ownership and market connections beyond the whispering market, the rituals of the market and the games of whispering/*potong* became symbolic transformations of the price-determination process, without effectively addressing its material outcomes. The Chinese *taukeys*, through superior capital control and secret networks (cartels), "rig the game." They allow fishermen the symbolic victory of the whisper, while retaining the material victory of the cartelised price. The whispering market stands as a testament to the creativity of subaltern resistance, but also to the enduring power of structural domination, which absorbs and neutralises even the most ingenious games of secrecy. The shift from the "written accounting" of the *Tu'a* to the "verbal counter-conduct" of the whisper has changed the mode of domination, but not its fact. The ritual has changed, the game has begun, but the Chinese *taukey* still holds the bank.

7. Discussion and conclusion

This study interrogated the dialectics of domination and resistance within the racialised political economy of the West Coast Peninsular Malaysia fishing industry. By synthesising the sociology of secrecy with a performative theory of rituals, we move beyond the binary opposition of 'public transparency' versus 'hidden transcripts' to reveal a complex topography of domination and subaltern resistance. We posited that accounting – whether embedded in the writing culture of the *Tu'a* ledger or the verbal culture governing the rituals of the whispering market – operates as a technology of power. It functions not merely through what it calculates, but through how it ritualises and gamifies systems of valuation and appropriation.

Our discussion is organised into three movements. First, synthesising the implications of our empirical analysis, we explicate how the dialectics of domination and resistance in accounting among Chinese *taukeys* and Malay fishermen evolve through phases of 'conjunctive rituals' and 'disjunctive games'. Second, we critically engage with the accounting literature's fixation on transparency, arguing that secrecy is not an ontological deficit but a constitutive force. Third, we expound how markets function as an empirical site of subaltern resistance through which identificatory, discursive, and symbolic forms of power are exercised to contest *panggu* system. Finally, we conclude with the theoretical and political implications of these findings for accounting research.

7.1. The dialectics of domination and resistance in accounting: From conjunctive rituals to disjunctive games

Our analysis suggests that the struggle between Chinese *taukeys* (capital) and Malay fishermen (labour) unfolds through three

distinct phases, defined by the interplay between transparency/secrecy and between ritual/gaming. These phases illustrate how the subaltern attempts to rupture the 'conjunctive' rituals of transparency of the *panggu* accounting system by introducing 'disjunctive' games of secrecy, only to face 'conjunctive' counter-measures manifested through multiple conjunctive rituals and disjunctive games. This dialectical progression is summarised in Table 4.

The first major theoretical implication concerns the politics of transparency and the nature of accounting as ritual. Contrary to the mainstream valorisation of transparency as the panacea for the Global South, our case demonstrates that transparency can function as a primary mechanism of domination. The *panggu* system relied on the *Tu'a* ledger – a ritual of transparency – to create a 'conjunctive' order. Following Tambiah (1981), this ritual was conjunctive because it reaffirmed the organic relation between Chinese *taukeys* and Malay fishermen, fusing them into a stable hierarchy. The rigidity, stereotypy, condensation, and redundancy of the written ledger 'naturalised' the extraction of surplus value, rendering it visible yet unquestionable. Here, the transparency of the process concealed the opacity of the valuation (the resale price), confirming that accounting's power often lies in its ability to construct a "sacramental façade" of rationality (see Gambling 1987).

Subaltern resistance, therefore, did not seek 'better' transparency, but rather the strategic mobilisation of secrecy. The emergence of the whispering market represented a shift from a 'conjunctive ritual' to a 'disjunctive game' enacted within the ritual container of the whispering market, which ritualised discursive, identificatory, and symbolic power of secrecy. By instituting the whisper, Malay fishermen replaced the pre-ordained outcome of the ledger with the "uncertainty" and "chanciness" characteristic of a game. As Lévi-Strauss (1966) notes, games start with equality and end in disjunction (winners and losers). Through the game of *potong*, Malay fishermen utilised secrecy (withholding weight and quality) to generate symbolic violence against the Chinese *taukeys*, forcing them to bid blindly. This confirms that secrecy is not merely a passive shield for the "hidden transcript", but an active, performative resource restructuring the power dynamics of the market encounter. Eventually, it disrupted the conjunctive ritual of transparency embedded on *panggu* accounting system, turning it into an oral modality that suited the Malay tradition.

However, our analysis warns against romanticising this subaltern resistance. The dialectic does not end with the subaltern's game. Chinese *taukeys* responded by deploying manifold forms of counter-secrecy, each expressing various conjunctive and disjunctive effects to neutralise the 'whispering bid's' uncertainty.

Firstly, through informal cartels and digital tools (WhatsApp), Chinese *taukeys* re-established a 'conjunctive' order among themselves. This re-conjunctive secrecy allowed them to fix prices behind the scenes, effectively rigging the game before it was played. The secrecy of the cartel trumped the secrecy of the whisper, turning the market into a theatre where the outcome was once again pre-ordained.

Secondly, through the covert system *bertaukey*, as 'reverse *curi jual*', the Chinese *taukey* manufactures a counter-game out of the legitimate game of whispering. While this secretive practice prevents challenges to the legitimacy of the whispering market, it also foregrounds an alternative game in which Malay *taikong* can opt out of the whispering market. This is an illegitimate game of secrecy constructed out of the legitimate game, the latter providing the prerequisite for the existence of the former. The outcome of this arrangement is neither pre-ordained nor predictable, but contingent and uncertain.

Thirdly, daily gossip operates as a form of social control that exceeds the market-based game of secrecy, seeking to restore the Chinese *taukeys'* conjunctive power by mobilising hidden transparency within the game itself. This dynamic is grounded in village social structures, within which Malay *taikong* cannot escape continuous social and cultural surveillance. Although Chinese *taukeys* accept the secrecy game imposed by the Malay side, village rumours enable them to reaffirm their conjectural authority. It is, in effect, a delegated mode of control in which Malay *taikongs* exercise self-discipline on behalf of the Chinese *taukey*. Thus, despite the secrecy they outwardly maintain, they remain "truthful and faithful" to their Chinese *taukeys* during the distribution of the Chinese *taukey's* share.

Finally, the phenomenon of the *Sui Yu* (the naive outsider) reveals the ultimate fragility of this resistance. When Chinese *taukeys* and Malay fishermen collude to exploit an outsider, resistance is co-opted. The 'disjunctive' energy is redirected away from the class and ethnic struggle towards shared exploitation of a third party. This creates a form of "consensus control" (Burawoy 1979), where the subaltern is granted a limited sphere of symbolic agency (the thrill of the game) while the structural conditions of domination (capital ownership) remain intact. Collectively, counter-secrecy attenuates subaltern resistance into an attritional rather than a transformative force; it changes the rules of the game without changing the owners of the board. Therefore, although the Chinese *panggu* accounting system has been ruptured and transformed from a rigid written form into a verbal one, Chinese *taukey* can exploit the Malays' game of secrecy to reconstitute the conjunctive effect of transparency and, hence, domination.

7.2. Politics of transparency and secrecy: Secrecy is not a pathology for accounting in postcolonial context

In mainstream accounting research – particularly agency theory and transaction cost economics – secrecy (broadly defined as information asymmetry) is viewed as ontologically problematic because it creates conflicts of interest (Jensen and Meckling 1976; Watts and Zimmerman 1979). Within this paradigm, accounting is presented as a 'contractual mechanism' to mitigate the 'agency problem' – the economic problematisation of secrecy – by instituting transparency in risk-reward and information sharing, thereby rendering an agent's actions calculable and governable (Baiman 1990). From the positive accounting perspective, organisations are envisaged as a nexus of contracts contingent upon transparency to maximise shareholder wealth. Consequently, accounting research has largely treated information asymmetry/secrecy as an axiomatic presumption – a phenomenon to be avoided, dismantled, and minimised.

Transparency has also been a central concern in critical accounting literature, ranging from governmentality studies (e.g., Rose and Miller, 2010) to critical analyses that interrogate the limits of accountability (e.g. Roberts, 1991, 2009, 2018) and labour discipline (e.

g., Hopper and Armstrong, 1991; Hopper and Macintosh, 1993). Rooted in the institutional apparatuses of capitalism and modernity, this literature portrays transparency as a core tenet of development orthodoxy, essential to capital accumulation and enabling the "audit society" (Power 1997). Even in non-Western contexts, transparency is often framed as a prerequisite for accountability (Alawattage and Azure 2019; Alawattage et al. 2007; Ang and Wickramasinghe 2023, 2025; Hopper et al. 2009; Uddin and Hopper 2001; Wickramasinghe and Hopper 2005).

However, while the literature foregrounds transparency, it pays insufficient attention to its dialectical twin – secrecy – and how the two operate interdependently in ritualistic forms to enact control and resistance. Our analysis places this duality at the centre, examining how secrecy is embedded in the everyday lives of Malay fishermen and Chinese *taukeys*. We find that the transparency enacted through accounting records (e.g., the *Tu'a* ledger) is not merely about visibility; it is socially constructed to define value and enact appropriation, perpetuating domination. In contrast, secrecy within the whispering market, while appearing oppositional, enacts a form of selective visibility. It creates exclusive knowledge networks that ritualise (i.e., formalise, conventionalise, stereotype, and repeat) subaltern resistance through the symbolic, identificatory, and discursive power of secrecy. The ultimate aim of this power is to challenge Chinese transparency enacted through the *panggu* and *Tu'a* ledger.

Secrecy, in this context, does not simply conceal accounting information to disrupt *Tu'a* rigidity and hierarchy; it involves a ritualistic modulation of visibility. Transparency invites the dominated into a calculative frame; secrecy selectively includes and excludes, forming intimate power blocs to contest such frame. Our findings show that domination is enacted through transparency (the *Tu'a* ledger), while resistance (the whispering market) and counter-resistance (e.g., cartels) are expressed through secrecy. This interplay resonates with Simmel's (1906, p. 315) proposition that secrecy and transparency are co-constitutive elements of social life:

> Although reciprocal knowledge conditions relationships positively, after all, it does not do this by itself alone. Relationships also presuppose a certain ignorance and a measure of mutual concealment.

Just as Simmel (1906, p. 315) argues that secrecy and transparency are not contradictory but coexist along a continuum, so too do domination and resistance. Counter-resistance, while often harnessed through rituals of secrecy, does not negate its role in sustaining domination. While Chinese *taukeys* create hierarchical power through the *panggu* system underpinned by transparency, Malay fishermen counter this through rituals of secrecy. Yet, paradoxically, Chinese *taukeys* further mobilise the very rituals of secrecy that the Malays create, turning them to their own advantage as a mode of domination. In this sense, domination and resistance are two faces of the same coin, both creatively deploying transparency and secrecy. Thus, secrecy and transparency are not merely a dialectical duality in themselves; rather, they constitute the dialectical duality of domination and resistance, which makes possible the shift of the apparatus of valuation, appropriation, exchange, and distribution from the written *Tu'a* ledger to verbal accounting.

In postcolonial settings, where informal institutions and racialised hierarchies shape everyday life, secrecy often becomes more foundational than transparency in constituting accounting, especially in non-capitalist modes of production such as fisheries. As Piliavsky (2011) illustrates in Eastern India, the circulation of secrets actively constitutes the social life of the Kanjar community. Our case similarly reveals how secrecy, mobilised through the whispering market, is a powerful strategy of resistance against *panggu* accounting system, reconstituting accounting as verbality—an idiosyncratic feature in a non-capitalist mode of production in a postcolonial context.

While transparency dominates contemporary accountability discourse, secrecy here represents a conditional counterforce – one that symbolically reverses the asymmetry of power, albeit without materially transforming the status quo. In this sense, secrecy and transparency are not necessarily aporetic: they constitute non-aporetic possibilities of secrecy-as-transparency and transparency-as-secrecy (cf. Birchall 2011). Accounting in the non-capitalist mode of production in a postcolonial context thus manifested such an aporetic dialectic, which cannot be explained by transparency alone.

Unlike mainstream accounting research, which pathologises secrecy, critical accounting scholarship compels an epistemic inquiry into secrecy *in situ* – within specific local socio-political contexts. Examining secrecy in action, our case reveals it can be conceived ontologically not as pathology but as remedy, not as destruction but as construction. Secrecy is performative and constitutive, especially when enacted within the conjunctive and disjunctive propensities of rituals and gaming. Here, secrecy endows Malay fishermen with symbolic, identificatory, and discursive power to disrupt the domination asserted by Chinese *taukeys*'s *panggu* accounting system. To resist this culturally grounded calculative domination, modern accounting practices valorising alternative transparency were not required; instead, Malays' own verbal accounting, rooted in their lack of textual culture, proved useful when enacted as ritualised secrecy, transforming into disjunctive gaming on the market floor.

7.3. Market as a site of subaltern resistance: Exercising identificatory, symbolic, and discursive power

While prior research on subaltern resistance has focused on hidden transcripts pertaining to 'relations in production' (e.g., Alawattage and Wickramasinghe 2009b; Finau and Chand 2023; Graham 2009; Neu 2001; Ranasinghe and Wickramasinghe 2021), our study highlights market rituals themselves as sites of resistance. The market is deeply embedded in cultural, ethnic, and political practices. Chinese *taukeys* dominate the sphere of appropriation; Malay fishermen operate in the sphere of production. The whispering market is where they confront one another through disjunctive games of 'whispered bidding' enacted, nevertheless, through the conjunctive rituals of the market as a whole.

As a platform of rituals, the market is *conjunctive* – it conjugates ethnically grounded capital and labour to sustain the mode of production amid its transformations. Simultaneously, by constituting itself as a performative platform where a theatrical game of secrecy (with the stake of *potong*) is played, it becomes *disjunctive*, creating winners and losers and reinforcing structural distinctions sustained by ethnic histories. With such conjunctive and disjunctive possibilities, secrecy does not produce a single form of resistance

but rather engenders diverse modalities of power: identificatory, symbolic, and discursive.

Identificatory power arises because secrecy can bind Malay fishermen together, constructing their identity as a brotherhood of shared secrets inaccessible to the Chinese *taukeys*. Yet these group boundaries remain inherently fluid. Secrets leak, and alliances shift, especially when Chinese *taukeys* co-opt Malay fishermen to manipulate outsiders. In this continual 'movement', the contours of secrecy are reconstituted, producing a collective identity that momentarily unites Chinese *taukeys* and Malay fishermen vis-à-vis outsiders while simultaneously reproducing hegemonic domination over Malays through what Burawoy (1979) terms "consensus control." Following Simmel (1906), the socialisation of secrecy through identification tends to centralise authority and foster ritualistic cohesion. In our case, racialised hierarchies and domestic patronage reinforce this cohesion, with Chinese *taukeys* leveraging material power to assert cultural dominance.

Symbolic power also arises because secrecy accords its Malay possessors what Simmel (1906) calls the "aristocracy" of the secret – a privileged position over those excluded from their hidden practices. This is evident in the concealment of key accounting information – such as fish weight and quality that will populate the day's market – which enables subaltern Malay fishermen to shape price formation and exercise material control in the marketplace. As Simmel (1906, p. 466) suggests, the withholding of information becomes a means through which intellectual superiority is performed and through which less discerning actors can be guided or subordinated. Thus, the closure of whispering does not end with a banal exchange of money but is consummated with the excitement and moral drama of outsmarting the Chinese *taukeys*.

Secrecy also operates discursively, through symbols, language, and shared myths that manufacture a mystified social reality. As Luhrmann (1989) notes, "to hold a secret is to assert control," and this assertion is intensified within the whispering market's atmosphere of strategic game-playing and pervasive uncertainty. Both Piliavsky (2011) and Simmel (1906) remind us that mystification is central to secrecy's efficacy: Malay sellers capitalise on this mystification to manipulate false appearances – such as by staging artificial demand for fish – and thereby establish a "social truth" in which legitimacy is performatively enacted even when materially undermined by the counter-strategies of the Chinese *taukeys* who eventually rig the game through their own secrecy.

7.4. Concluding Remarks

Our study offers a nuanced perspective on accounting for subaltern resistance. Our foremost contribution is to the theoretical understanding of subaltern resistance in the Global South by foregrounding the concept of secrecy, drawing on the sociology of secrecy and rituals. While prior literature explores how accounting enables resistance, we extend this by illustrating how secrecy and transparency – and the ritualistic and gaming forms enacting them – are foundational.

When enacted through 'rituals' that constitute conventionality, stereotypy, condensation, and redundancy, secrecy and transparency can both become conjunctive, forming an ongoing social order that sustains the dialectics of racialised Chinese capital and Malay labour that accounting system-*panggu* and *Tu'a* ledger have hitherto attempted to enact. When enacted as 'strategic games', secrecy can become *disjunctive*, creating propensities to disrupt such established accounting order and control through "tension", "uncertainty", and "chanciness". Such secrecy produces three modalities of power: identificatory, symbolic, and discursive, through which Malay fishermen can resist Chinese *taukeys*'s *panggu* accounting system and its ritual of transparency. With such ritual and game of secrecy, the *panggu* accounting system has now mutated from Chinese written form into Malay verbal rendition, overthrowing the Chinese hegemony of transparency. Nevertheless, secrecy is not an unambiguous force. When coupled with material power, dominant Chinese *taukeys* co-opt secrecy to neutralise Malay subaltern resistance and assert their historical *Tu'a* ledger's accounting-based domination, reducing whispering market to mere symbolic performance. This means Malay subaltern resistance often remains attritional rather than transformative.

Future research could further theorise secrecy by engaging with diverse philosophical traditions, including Simmel's notion of secret societies, Goffman's concept of self-presentation, or Zerubavel's studies of silence. Empirically, scholars might examine how secrecy operates across different contexts, geographies, and historical moments, thereby deepening our understanding of its role in accounting, control, and governance.

Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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Appendix A. Supplementary data

Supplementary data to this article can be found online at https://doi.org/10.1016/j.cpa.2026.102849.

Data availability

The authors do not have permission to share data.

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