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INTERFACES

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ACCOUNTING FOR JUSTICE: ENTITLEMENT, WANT AND THE IRISH FAMINE OF 1845-7

Focal text: R. Nozick, *Anarchy, State and Utopia* (New York: Basic Books, 1974).

Abstract: The evolution of modern accounting consists essentially of a series of pragmatic responses to the needs of capital. Accounting is implicated, therefore, in the maintenance and creation of societies in which relations are primarily defined in terms of property, however it is distributed, and justice is determined by the sanctity of property rights. Accounting historians are encouraged to broaden the compass of their research to include the association between accounting and justice which is already well recognised in the critical accounting literature. Theories of justice, especially those of 19th century political theorists such as Bentham and Senior, and more recently that of Nozick, are used to explore the close association between property, accounting and justice at the time of the Irish potato famine of 1845-7.

INTRODUCTION

Societies are founded on some understanding of justice, however objectionable the dominant meanings of justice may be perceived by those not favoured. All laws of government emanate from this essential feature of social relations for no government will survive without the assistance of significant force if it is not able to convince a sufficient number of citizens that their society is just. For David Hume, Aristotle and Adam Smith justice was first among all the virtues. Smith stipulated that "(j)ustice . . . is the main pillar that upholds the whole edifice. If it is removed . . . the immense fabric of human society . . . must in a moment crumble into atoms" [1976, Section

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II, Chapter ii, parts 4 and 6]. Smith did not have in mind the distributive justice which we now associate with the achievement of social justice, notably that portrayed by Marshall [1992]. Rather, Smith adopted a Lockean stance and identified justice with the absence of any harm to either an individual's person or to their property; "preservation of property being the end of government" [Locke, 1884, Book II, Chapter IX, section 138, also Chapter XIX, section 222]. Thus, the foundation of justice in capitalist societies is securing property rights [Smith, 1976, Section VII, Chapter ii, part 10; see also Carter, 1989, p.9]. Any threats to property rights, suggested Hume, were equivalent to an attack on the sacred laws of God, the result of which would be tyranny and the destruction of society [Hume, 1960, Book II, section 2, paragraph 2]. The intention of this paper is not to promote one form of justice over another, rather to show how accounting is compatible with, and essential to, an interpretation of justice derived from the rights of property. It is accepted that meanings attributed to justice are not absolute but instead are the products of particular social contexts.

The intimate association between property rights and justice has long been recognised in theories of justice from Aristotle [1905] to Thomas Aquinas [1969], through to the writings of political theorists such as Rousseau and Bentham during the 18th and 19th centuries and most recently the highly influential work of Robert Nozick [1974]. Nozick's entitlement theory of justice, which owes much to Adam Smith and the utilitarianism of Bentham, proposes that distributions of wealth are just if people are entitled to their holdings as a result of being acquired through the exercise of the initial capacities with which they were born or if their property was transferred to them justly as a result of freely entered into exchanges [Nozick, 1974, pp.150-153, 1993, p.286; see Sen, 1981, p.2 for a similar approach¹]. Nozick rejects the idea of the state taking responsibility for achieving social justice if this relies upon a conception of distributive justice in which voluntarism is corrupted. The state, according to Nozick [1974, p.ix; 1993, p.285], should limit itself to ensuring that entitlement rights, once confirmed as just, are secure. The dependency that Nozick sees between justice, markets and the sanctity of entitlements derived from property offers an attractive lens through which accounting historians can examine the relationship between

¹Sen defined entitlements as "the set of alternative commodity bundles that a person can command" [Watts 2001, p.130].

accounting and matters of justice. Indeed, a close study of theories of justice, especially those which have been influential over the past three centuries, offers accounting historians a powerful critical means to probe the social roles served by accounting. Although Nozick's ideas are not canvassed in detail for the purposes of the present paper, his theme of just entitlements resonates with persuasive authenticity when examining the role of accounting technologies in the context of the Irish famine of 1845-7. During this period of great suffering, accounting played an essential role in confirming the conditions under which property entitlements were determined to be just and in providing an apparatus for the state to laager these entitlements. Theories of property and justice, therefore, have much to contribute to accounting history.

The work of accounting historians has consistently, if not always manifestly, recognised the association between reverence for the rights attached to property and the role of accounting. Cost accounting practices which are meant to discipline the workforce to enhance the efficiency of production, and thereby contribute to ever greater accumulations of property, have been especially attractive to accounting historians [Hoskin and Macve, 2000; Fleischman and Tyson, 1996; see Carnegie and Potter, 2000 for a survey of the subjects preferred by accounting historians]. The intimate determinacy between property entitlements, justice and accounting, however, has yet to establish a presence in the accounting history literature, despite the prominence given to matters of social justice in the critical accounting literature [Miller, 1990; Miller and O'Leary, 1987]. Accounting historians, notably Foucauldians [Hoskin and Macve, 1986] and labour process theorists [Hopper and Armstrong, 1991], have identified the oppressive consequences for labour of the close association between property and accounting. Yet, they have done so almost exclusively in terms of onerous regimes of control rather than as matters of justice. As citizens, accounting historians have an obligation to contribute far more than providing justifications for, and explanations of, accounting practices, whether located in the factory or in the offices of government. Matters of justice are of great consequence, as is the obligation of accounting historians to give these prominence in their work. Of particular relevance to this paper is the ability of accounting history to provide a persuasive means of demonstrating the social consequences of the highly individualised approach of capitalism to government in which property rights are paramount.

Recent work by Fleischman and Tyson [2000] and Funnell [1998] has edged accounting history away from more utilitarian considerations to examine the effects when accounting is used to serve ideologically racist ends. Still, the concern of these papers is not *expressly* that of justice. This paper takes the process further into the domain of justice, an area not explicitly identified in the survey by Carnegie and Potter [2000] as having penetrated accounting history to any significant degree. The themes addressed are meant to encourage accounting historians to widen the compass of their interests to include the fundamental relationship between property, justice and accounting in various social contexts in different historical epochs. The paper acknowledges that accounting has served legal/political systems which “more often than not . . . (have) served oppressive, unjust, inhumane social arrangements” [Lyons, 1993, p.ix; Neu, 2000]. It also demonstrates in the context of the Irish famine of 1845-7 the intimate connection noted by Miller [1990] and Miller and Rose [quoted in Neu, 2000, p.270] between the political rationalities of government and the technologies by which they are implemented.

Given the hortative intent of this paper, there is not the opportunity to provide a detailed rendition of accountings during the Irish famine. Instead, the focus is on the motives and consequences of the regimes of accounting which were essential to the implementation of government policy as it concerned the Irish. Accounting, as used by the British Government and its administrators, is shown to have been implicated in the prosecution of a particular, privileged form of justice which gave pre-eminence to the interests of property, irrespective of the desperation of the Irish poor. The only moral basis for determining entitlements to relief outside the Poor Law was the possession of property. Study of the Irish famine illustrates how the moral agency of accounting is determined and legitimated by prevailing economic and political structures and not by any internal logic or calculus. Laws, as Rousseau [1973, p.166] astutely observed, “are always of use to those who possess and harmful to those who possess nothing”.

After a discussion of the relevance of accounting to matters of justice, attitudes towards property rights and poverty in the 19th century are shown to have constituted a moral discourse of justice which was underpinned by accounting technologies. The Irish potato famine of 1845-7 and government responses to it under Peel and then Russell are used to illustrate the proposition that in a capitalist society the form of justice which

accounting can serve is that based upon property entitlements. Indeed, accounting is essentially and substantially a technology for enforcing these entitlements. The basis upon which the government at Westminster determined who was eligible for assistance during the famine and who would be excluded was determined by the prevailing belief that government should not intrude itself in the affairs of business, nor should government take from the owners of property to provide for those, devoid of property, whose destitution was a confession of their lack of virtue. Only in this way would justice be served.

THE JUSTICE OF ACCOUNTING

Theories of justice are either based upon principles of personal freedom and individual rights, in which economic deserts and merit determine entitlements, as epitomised by Nozick's entitlement theory of justice, or upon social effects where rights are claimed on the basis of need and fairness [see Nozick, 1974, p.90 and section II; Rawls, 1972]. The importance of the latter conception of distributive justice was recognised in the late 18th century by Paine [1969, p.90] for whom it was inconceivable that an individual had entered society "to become *worse* than he was before, nor to have fewer rights than he had before". J.S. Mill, who when writing had the benefit of drawing upon the experiences of the Irish famine, also warned how a society founded upon rules "by which it may protect its material interests . . . will do nothing . . . for the spiritual interests of society" [quoted in Goodin, 1995, p.12].

Accounting has had much to say about the justice of deserts and lawful entitlements derived from the possession of property — the concern of 19th century political economists (see below) — but has contributed little to interpretations of justice based upon need. Indeed, ensuring justice in capitalist societies is the fundamental intent of accounting, although only those interpretations of justice that are grounded in property rights which have been secured and consummated by the market exchanges praised by Adam Smith. Accounting evolved from, and exists because of, the needs of property arising out of its accumulation, protection and legitimation. The morality that accounting promotes in a capitalist economy, that is its interpretation of right and wrong, merit and desert, is that associated with property entitlements. Accounting technologies have not been designed to decide whether a given allocation of property and entitle-

ments are either socially or morally defensible or to compensate for social and economic inequalities, rather to recognise, embrace and to protect these in the interests of those who hold property. Accountants are not paid to be agents of social change. On the contrary, they are employed to take advantage of existing social relations and inequalities. Therefore, any virtue that may be attributable to accounting arises mainly from its success in serving the interests of property. Ultimately, accounting involves “the communication of a set of values, of ideals, of expected behaviour, of what is approved and disapproved” [Roberts and Scapens, 1985, p.448]. This allows accounting to play a highly influential role in institutionalising particular, privileged values and beliefs.

The instrumental role of accounting is fundamental to the indifference of the double-entry accounting calculus to the distribution of property and its associated entitlements which double-entry accounting catalogues and makes visible. Its primary concerns are: an accurate rendition of a particular property distribution, irrespective of any equity considerations; adjudicating between competing property claims and the identification of either enhancements or diminutions of equity in property. Debates in accounting history over the importance given by Sombart, Weber and Tawney to double-entry book-keeping in the rise of capitalism accept that any significance it may have had was derived from its ability to serve the acquisitive instincts of the propertied classes [Yamey, 1949; Winjum, 1972]. Therefore accounting, as a technology that perpetuates existing entitlements, protects against actions other than those consistent with, and sanctioned by, the relations of power that accounting serves. Indeed, the objective, blind justice which accounting is meant to serve has made it attractive to property holders. This, as Cooper and Sherer [1984, p.208] have reminded us, does not deny that this amounts to accounting information being manipulated to favour particular interests to enhance the distribution of property rights which they favour. In this sense, accounting is certainly neither neutral nor objective. It is political because the consequences of accounting have the ability to “benefit some groups in society and to the detriment of others” [Cooper and Sherer, 1984, p.208]. The latter is especially so when it comes to matters of justice and recognition by the state of entitlements which individuals claim for themselves.

As an implement of power used to sustain inequality and entrenched privilege based upon property entitlements,

accounting was harnessed during the Irish famine of 1845-7 to impoverish the existence of many and to deny opportunities for redemption. Accounting provided the means to exclude, silence, condemn and dismiss the urgent entreaties of those without the necessary property to legitimate their claims on the state. During the famine, accounting technologies were essential to the British Government's determination to follow a policy of minimal, reluctant interference for fear of upsetting the market, alienating owners of property and, so they thought, threatening the very foundations of society.

NINETEENTH CENTURY ATTITUDES TOWARDS PROPERTY AND POVERTY

Advocacy of *laissez-faire* government by liberals in the 19th century amounted to the protection of the interests of property against any state imposts. According to Bentham, the state existed to "maintain the distribution . . . (of property) as it is actually established. It is this which under the name of justice, is regarded as . . . (its) first duty" [Bentham, 1871, p.119]. Nassau Senior, as did Locke [1884, Book II, section 222], saw "the great object and the great difficulty in government is the preservation of individual property" [Senior, 1868, p.1]. Similarly, Hobbes believed that "*Justice is the constant Will of giving to every man his own*" [Hobbes, 1968, Part I, Chapter XV, pp.201-2, emphasis in the original]. Individuals' rights could only guaranteed as long as property rights were treated as sacred and recognised as the foundation of society. Thus, Bentham [1960, Book II, Part I, Section X] defined property in terms of "*a relation betwixt a person and an object as permits him, but forbids any other, the free use and possession of it, without violating the laws of justice . . .*"² (emphasis in the original). Property and justice were inseparable, for property consisted of "those goods, whose constant possession is establish'd by the laws of society; that is, by the laws of justice. . . . 'Tis very preposterous, therefore, to imagine that we have any idea of property, without fully comprehending the nature of justice . . . (for) the origin of justice

²According to Honore [1961, pp.112-113] property ownership comprises "the right to possess, the right to use, the right to manage, the right to the income of the thing, the right to the capital, the right to security, the rights of incidents of transmissibility and absence of term, the prohibition of harmful use".

explains that of property” [Bentham, 1960, Book III, Part II, Section II].³

Most of the more odious consequences of the self interest motivated by the attractions of property, however, were of little concern to political theorists who were highly influential in the 19th century, especially Jeremy Bentham, Thomas Hobbes, Joseph Townsend and Nassau Senior, all of whom were unanimous in their praise of the virtues of untrammelled property rights. Bentham was indifferent to how ‘the good’ created by self-interested behaviour was distributed throughout society and was unconcerned about the inevitable resulting inequalities. Instead, inequalities were accepted by Bentham as part of the natural order, arising as they do from the differential distribution of abilities throughout the population [see Nozick, 1993, p.286-289].

The morality of actions for utilitarians was only to be judged according to their impact on the overall wellbeing or happiness of society, not the pain experienced by one group of individuals. Justice was the outcome of the enforcement of a common set of procedural rules enshrined in law which governed the behaviour of all. Justice was not determined by the fairness of the outcomes but by the fairness of the processes or rules which are followed along the way. Denying one group their rightful possession of property, acquired according to these rules, was the illegitimate exercise of government powers and was unjust.

Whereas poverty in the 19th century was widely regarded as the absence of the means of entitlement, the consequence of “fraud, indolence, and improvidence” [Report of the Poor Law Commission 1834, cited in Ashcraft, 1995, p.46], property was the result of foresight, moral rectitude and evidence of a virtuous life. Accordingly, the poor had no entitlement rights; they could expect nothing. Society was under no obligation to protect non-existent rights. Bentham, whose influence in the 19th century Macpherson [1978, pp.39, 50] describes as “immense”, argued that we can only expect to be treated as we have acted; good for good, evil for evil [see Bentham in Berger, 1984, p.158]. To talk about natural rights, therefore, was a

³At the time that the American Constitution was being finalised, James Madison drew attention to the way in which “those who hold and those who are without property have ever formed distinct interests in society ... The regulation of these various and interfering interests forms the principal task of modern legislation” [*The Federalist Papers*, Number 10].

'nonsense'. Only those who do well deserved to be treated well. These views were given a sympathetic, if somewhat extreme, rendition at the height of the Irish famine by *The Economist* [30 January 1847] which protested against the ongoing expense of providing relief, irrespective of how inadequate it may have been. Relief should not aim to avoid deaths at any cost, for "if left to the natural law of distribution, those who deserved more would obtain it". Thus, in order that the poor did not unfairly burden property owners, it was essential that relief went only to the deserving poor [Irish Poor Laws, 1 and 2 Vic. c.56, July 1838]. The undeserving poor, that is those who were seen by government to be poor because of their indolence and immorality, were to be identified and excluded from any assistance which did not involve work on their part. Like everyone, they had the ability to redeem themselves from their state of moral and economic want through their own industry and providence. Hard work and diligence allowed paupers to rise out of their state of dependence and assume the right to control their own life.

Towards the end of the 18th century, Frederick Eden had denounced any attempts to alleviate the suffering of the poor at the expense of property as a case of humanity exceeding good sense which contradicted the fundamentals of political economy [Eden, 1797; see Eden in Cowherd, 1977, p.xiv; also Senior, 1868, p.178]. Social measures which sought to redress economic disadvantage, thought Bentham, should only be contemplated while ever they do "not interfere with security; in which it does not thwart the expectations which the law itself produced, in which it does not derange the order already established" [quoted in Macpherson, 1978, p.43]. That is, social reforms could be tolerated as long as property rights were not threatened. This view was shared with Hobbes who, over a century earlier, had also concluded that without order to protect property rights "there is no place for Industry; because the fruit thereof is uncertain: and consequently no Culture of the Earth . . . And the life of man, solitary poore, nasty, brutish, and short" [Hobbes, 1968, Part I, Chapter XIII, p.186].

The stimulus to work which poverty provided, according to Malthus, was "absolutely necessary to promote happiness of the great mass of mankind" [quoted in Boyer, 1990, p.56; for similar thoughts see Burke in Ashcraft, 1995, p.55]. Joseph Townsend in 1786 denounced poor relief as unnatural. He reminded his readers that:

... hope and fear are the springs of industry ... In general it is only hunger which can spur and goad ... (the poor) on to labour. They say that ... no man, even though by his indolence, improvidence, prodigality and vice, he may have brought himself to poverty, shall ever suffer from want ... (Some) must want [quoted in Boyer 1990, p.52; see also Senior's views in Bowley, 1967, p.291].

Edwin Chadwick, who along with Nassau Senior made the greatest contributions to the 1834 English Poor Law Report, described poverty as "the natural, the primitive, the general and unchangeable state of man; and as labour is the source of wealth, so is poverty of labour. Banish poverty, you banish labour" [quoted in Cowherd, 1977, p.245; see also Senior, 1868, p.187]. Significantly for those who would later starve in Ireland, Senior and Chadwick were as one in their admiration for the redemptive powers of property [Senior quoted in Bowley, 1967, pp.239-240]. When famine struck in 1845, the fate of the Irish poor, therefore, was sealed as much by prevailing economic doctrine as by the perfidy of nature. Tragically, it was also dramatically exacerbated by the rigid, unyielding bureaucratic behaviour of relief personnel which was induced by the minutiae of the accounting controls required by their master, the British Treasury.

THE IRISH POTATO FAMINE 1845-7

Origins and Consequences: Famines, as Malthus [1798] was only too eager to confirm, have been a regular occurrence throughout history and over most parts of the globe. Ireland's perilous dependency on the potato had seen repeated food shortages of varying severity and extent. The 1830s were particularly known for food crises occasioned by crop failures somewhere in Ireland [Woodham-Smith, 1962, p.38; O'Rourke, 1902, pp.30, 34]. None, however, had approached the severity of that which extended over Ireland between 1845-7. By the end of the 1840s over one million Irish had perished from hunger and associated disease and another two million had emigrated to escape the misery. A measure of the extent of the tragedy which was visited upon Ireland, and the commonplace of death, can be gauged from a report in the *Cork Southern Reporter* in 1846. The newspaper's correspondent described seeing in a cabbage garden "the bodies of Kate Berry and her two children very lightly covered with earth, the hands and legs of her large body

entirely exposed, the flesh entirely eaten off by the dogs, the skin and hair of the head lying within a couple of yards of the skull" [quoted in O Grada, 1989, p.42].

The first hint of the appearance of yet another threat to the potato crop came in a report from the Isle of Wight in August 1845 which warned that the potato blight, which had recently ravaged potato yields in North America, had now hit England. By September the fungus *Phytophthora infestans* was in Ireland [Black, 1960, p.10; O'Rourke, 1902, pp.48-54]. Responses by the British Government to the famine occurred in two phases; the first during the government of Sir Robert Peel, which lost office in July 1846 after repealing the Corn Laws, and that of its successor, the government of Lord John Russell. Unfortunately for the Irish, Peel's unusual preparedness to intervene early in the crisis with the *secret* purchase of Indian corn meal from North America was not carried forward by Lord Russell [*British Parliamentary Papers* (hereafter *BPP*), 1846 [735], Vol.XXXVII, p.21; Black, 1960, p.114]. The opposition of Russell towards most forms of government-sponsored relief for Ireland, especially any action which threatened the profits of merchants, was made very clear in a letter from Sir George Grey, a minister in Russell's Cabinet, to a British official in Ireland who had sought additional funding. Grey had "the strongest objection to any grant from the Public Treasury in aid of or as a substitute for the rate for the relief of the poor" [Sir George Grey to Mr Twisleton, 21 December 1846, *BPP* 1847, Vol.LV, pp.12-13; see also Trevelyan to Routh, *BPP* 1846, [735], Vol.XXXVII, p.26].

Immediately after the replacement of the Peel Government was announced in July 1846, the Treasury's most senior officer in the field in Ireland, who as a Treasury employee had been trained to "cheesepare, to save a farthing wherever a farthing could be saved" [Woodham-Smith, 1962, p.58], was directed by the Assistant Secretary to the Treasury, Charles Trevelyan, that all relief arrangements in place "should be stopped or you run the risk of paralysing all private enterprise . . . The only way to prevent the people from becoming habitually dependent on Government . . . is to bring the operations to a close" [Trevelyan quoted in Woodham-Smith, 1962, p.89]. A second crop failure in 1846 was again met by Trevelyan's determination to make sure that the government did not interfere with the operation of markets, even if these were for basic foodstuffs [Trevelyan to Coffin, 3 April 1846, *BPP*, 1846, [735], Vol.XXXVII, p.101]. Significantly, Peel had been very aware of opposition in the

Treasury to any forms of government-sponsored relief and had encouraged those entrusted with the relief effort not to be frustrated by the Treasury [see Sir James Graham in O'Neil, 1957, p.214].

Despite the scale of the famine, as the death toll mounted throughout 1846 and 1847 large amounts of agricultural products were still being exported from Ireland to meet demand in England, which was also suffering from food shortages arising from the potato blight. This merely continued the existing set of arrangements which saw between 1843 and 1845 over 463,000 tons of food exported, irrespective of persistent food shortages in many regions of Ireland [O Grada, 1989, p.33; Editorial, *The Waterford Freeman*, 3 October 1946, in Kissane, 1995, pp.54-55; *BPP*, 1850, Vol.XVII, p.423]. As with any unfettered market in which products migrate to where the highest price is promised, during the Irish famine no impediments existed to the search for equilibrium between demand and supply. Abject need which, in the absence of financial means, could not be translated into an economically enforceable entitlement, had no relevance to the most efficient disposition of food supplies, as opposed to distribution based upon humane considerations.

The strict rendition of the principles of 19th century political economy, which both the governments of Peel and Russell insisted on moralistically applying, meant that the only entitlements which were morally and economically defensible were those exercised in and derived from market exchanges [see Sen, 1981, pp.161, 162]. Those able-bodied who could meet the qualifications of entitlement, that is they had sufficient money to buy food, would be fed while others would starve. Accordingly, widespread starvation may have been initiated by the potato blight but *famine* was induced by the absence of the necessary means to exercise purchasing power in the market and, therefore, in a society dominated by the rights of property and market utopianism, the absence of entitlement. Liberal capitalism according to Watts [2001, p.127] had become a "gigantic killing machine".

Relief, the British Treasury and Centres of Calculation: The responses of the British Government to the famine, especially from late 1846, were conditioned primarily by the prevailing economic antipathy towards virtually all forms of government intrusion in the operation of markets. All demands on the public purse were to be strenuously resisted. This sacred task was entrusted to the Treasury, which from the earliest evidence

of impending widespread starvation in 1845 was already in attendance in Ireland. Although the Treasury accepted that the Irish could not be left completely to their fate, it went to extraordinary lengths to make sure that food went only to those amongst the desperate who had met the necessary property qualifications of entitlement. All the time, Treasury officers were to ensure that their accounting reports provided the necessary evidence that these entitlements, and only these, had been met. To ensure that all payments “were duly accounted for and properly vouched”, the Treasury established very early that “accounts of every description of expenditure connected with the expected relief should be . . . promptly rendered to the Commissioners of Audit (at the Audit Office) at the close of every month” [Trevelyan to Routh, January 1846, *BPP*, [735], Vol.XXXVII, pp.16,17]. The close association between the Audit Office in London and the Treasury's agents the Commissariat was strengthened with the appointment of auditors from the Audit Office to Ireland [Treasury Minute, 9 October 1846, Trevelyan to Routh, 10 October 1846, *BPP*, 1847 [761], Vol.LI, pp.134, 137].

All monies for the purpose of relief had to go through the Treasury and be accounted for by the Treasury which, especially after the passage of the Audit Act, 1846 was ascendant in all matters of financial control. An examination of the immense array of Treasury documents, which stipulate the need for a seemingly endless number of accounting checks and accounting reports essentially as protections against unauthorised spending, unmistakably reveals the primary concern of the Treasury during the famine to be financial rectitude [see particularly good examples in *BPP*, 1847-48, Vol. XXIX, p.956ff and 1846, Vol.XXXVII, p.615ff]. As the government's financial gatekeeper, the Treasury made sure that the officials authorised to spend any monies did so according to regulations and accounted for them in a punctilious fashion. Through its accounting reports the Treasury was able, in terms of Miller's [1990, p.318] description, to govern at a distance through their centres of calculation located at Commissariat depots, principal amongst which were those at Cork and Limerick. Treasury regulations and accounting reports provided a constant and every present means of disciplining behaviour. Through the work of the Commissariat, whose later actions in the Crimean War (1854-6) were to become infamous [Funnell, 1990], the Treasury was able to exert an intimate and suffocating control over all relief measures, including those initiated by private

charities. The numerous accounting reports required by the Treasury epitomised Foucault's systems of disciplinary surveillance by giving visibility to the smallest aspects of the Commissariat's operations, thereby constraining any tendencies to respond to the emergency other than on the sure grounds of indifferent, meticulous instrumentalism. Treasury policies and the prejudices of the government were ineffectual without the means by which they could be prosecuted. Thus, accounting provided the technologies to enforce the exclusion of those who were condemned as undeserving of assistance. Entitlements justified on economic grounds were the natural domain of accounting calibrations.

The Commissariat was the primary means by which the British army was provisioned both in Ireland and wherever else it operated. Woodham-Smith [1962, p.58] described it as "a civilian department of clerks" which became involved in civilian affairs only in the most extreme circumstances. In all matters pertaining to its operations, the allegiance of the Commissariat was firstly to the Treasury, to whom all staff would be held personally liable for all expenditures, stores and monies. The first concern of the Commissariat, therefore, was a rigid adherence to Treasury rules, conventions and wishes, most of which found expression in accounting reports. Far too frequently this put Commissariat officers at odds with their own consciences which, in the distressing circumstances in which they worked, may have compelled them to show more compassion [see comments by Commissary General Routh in Woodham-Smith, 1962, p.91]. When Trevelyan announced the appointment of Routh as Commissary General in November 1845, he made it very clear that his primary duty was to:

... consider, and to call attention to, ... the financial bearings of the measures which may be proposed for this purpose, ... the object in view being to provide and dispense any supplies of food which it may become necessary to afford, according to such *arrangements as will impose the smallest possible ultimate burden on the public* ... You will be careful, however, not to be a party to any promise of public money ... *unless under express authority from the Treasury* [Trevelyan to Routh, *BPP*, 1846, [735], Vol.XXXVII, pp.21-22, emphasis added].

The purpose of the Commissariat food depots was to augment food supplies available from private contractors. The Treasury specifically prohibited Commissariat food stores from

being opened in areas in which private suppliers already existed. The Commissariat was to take particular care not to go into competition with private firms or, if this was unavoidable, to ensure that the prices that it charged were slightly above those of its competitors [Treasury Minute, 31 August 1846, in O'Rourke 1902, p.170, see also p.222 and Treasury Minute of 29 September 1846, on p.226]. Only when private supplies had been exhausted would there be a call for its stores. In a letter from Trevelyan to Commissary General Routh in late 1846, Routh was told that "the Chancellor of the Exchequer will on no account permit you to undertake to provide food for any portion of the eastern district of Ireland . . . *No exigency however pressing, is to induce you to furnish supplies of food* for any districts except those for which you have already undertaken" [quoted in O'Neil, 1957, p.224, emphasis added].

The moral character of poverty and the moral effects of assistance, as previously noted, readily and conveniently justified harsh policies of exclusion from sources of relief. Administrators of poor relief during the famine were admonished to be vigilant to ensure that those assisted were not merely the destitute who in usual circumstances perennially afflicted Ireland. Only those who had been cast into a state of need solely as a consequence of the failure of the potato crop could be regarded as candidates for assistance. This required that a firm stand be taken "against the prevailing disposition to take advantage of the crisis" [Trevelyan to Routh, February 1846, *BPP*, 1846, [735], Vol.XXXVII, p.18]. The aim was never to eliminate poverty, the natural state of many. When in 1846 soup kitchens were proposed by several Union Boards of Governors, Edward Senior, Assistant Poor Law Commissioner, refused to allow them on the basis of moral consequences. It was wrong to feed "the whole body of the poor, in return for no work, subject to no test, with a better and more expensive description of food than they have ever been accustomed to" [correspondence of Edward Senior, 28 October 1846, *BPP*, 1847, Vol.LV, p.24]. Nassau Senior, a highly influential political economist, saw poverty to be the result of "misconduct" and not "misfortune", a position he shared with Ricardo, Mill, Malthus and Bentham, all of whom favoured the abolition of the poor laws and poor relief [see Checkland and Checkland, 1974, pp.29-31]. According to Nassau Senior:

. . . the duty of the Government is simply to keep the peace, to protect all its subjects from the violence and

fraud and malice of one another, and, having done so, to leave them to pursue what they believe to be their interests in the way which they deem advisable [quoted in Bowley, 1967, p.242].

Sir Charles Wood's relentless determination, as Chancellor of the Exchequer, and that of his energetic subordinate Trevelyan, to ensure that the vaults of the nation would not be breached by the desperate poor and starving betrayed an implicit faith in the ability of 'natural' market processes to deal with most problems involving the supply of material needs. In a letter to the progressive Irish landowner Lord Monteaigle, Wood said that "the more I see of government interference the less I am disposed to trust it, and I have no faith in anything but private capital employed under individual charge" [quoted in Black, 1960, p.39]. Wood's uncompromising stand on spending public funds, as befitted a senior representative of the Treasury, lead Woodham-Smith [1962, p.87] to observe that he "united love of liberty with reverence for property . . . Humanitarianism was not among his undoubted virtues". In a similar vein Taylor [1976, p.75] concluded that:

. . . it is easy to understand how Trevelyan and the rest thought that they were doing their duty. They were handling human beings as ciphers on a bit of paper. They looked up the answers in a textbook of economics without ever once setting eyes on the living skeletons of the Irish people. . . . (These) enlightened men feared that their whole social structure would topple down if men and women were given food they could not pay for.

The moral inflexibility of the Treasury during the famine saw it treat starving individuals as financial burdens on the public purse which were to be minimised by restrictive qualifications for entitlement to relief, irrespective of the frantic reports coming from its officers in the field. The only representation of the calamity in Ireland relevant to the Treasury was that which was to be found in the accounting for costings, inventories, receipts and loans. The mounting death toll, many of whom died in close proximity to the Commissariat depots, could be seen as vindication that the Treasury's policies were working as intended. Their work was not to save everyone in need, only those who by economic entitlement could afford to pay, which gave them the moral right to sustenance, or had been brought under the mean protection of the Poor Laws as a

result of physical or mental infirmity. During the emergency, while the hungry who did not meet these qualifications for assistance could be heard crying outside the depot gates, the Treasury was effectively carrying out its work.

Thus, at regular intervals a strict accounting for the amount of food provided by the Commissariat required a meticulous reconciliation against lists of those eligible for assistance. One official in Ireland reassured Trevelyan that he would not let the "pressure of the people" deflect him from "purging the lists of all persons not requiring assistance" and that he was "determined never to flag, though the country is in a dreadful state" [BPP, 1847, Vol.L, p.293]. Uncalculating compassion had no place in Treasury policies and practices which were the administrative manifestation of the prevailing, intolerant attitude towards the Irish poor and the righteous appreciation of the virtues of property ownership. While entitlements were determined by property qualifications and the need to minimise encroachments on property rights, accounting was nothing less than a technology which served policies and practices which were indifferent to physical want and any conceptions of justice other than those derived from property.

CONCLUSION

The Irish famine exposed the ultimate consequences for a society based upon a conception of justice where entitlements were defined entirely in terms of the rights of property holders and where the primary function of the state and its agencies, notably the Treasury, was to protect these rights. As a technology which evolved in response to the needs of property, accounting was indispensable to policies of relief which served the interests of property. The interdependence between entitlement and justice, introduced in this paper through Robert Nozick's work, meant that the legitimacy of claims on the compassion of the state was determined according to the moral worth afforded to each individual by their property and not need. Pleas for rescue by the able-bodied on the basis of abject need were dismissed as illegitimate demands on the rights of the virtuous. The teachings of prominent political economists, notably Bentham, Senior and Locke, which advocated minimal government interference in the lives of citizens, both prepared the ground for government responses and provided a ready supply of justifications for all but the most uneasy consciences. Justice, as sanctioned by 19th century utilitarians and

confirmed by Nozick's entitlement theory of justice, could only ever mean defence of entrenched interests.

The Irish died in large numbers during the potato famine because they did not have the means to acquire legal entitlement to food, not because there was a complete absence of food. The unrelenting indifference with which those in desperate need were regarded by senior British administrators intent on minimising government obligations was compounded when the government placed all responsibility for administering and delivering relief in the hands of the Treasury. At all times, the financial consequences for the public purse of any actions to ameliorate distress were to be given pre-eminence by the Treasury and its servants in the field. Most important to the Treasury in the dispensing of relief was meticulous stewardship of public resources by ensuring that all money and stores could be rigorously accounted for and that assistance went only to the eligible who met prevailing morality and economic tests. Enforcement of these proscriptions by the Treasury was made possible through a myriad of finely detailed accounting controls which sought to protect public property from the impertinent demands of the dying and private property from improper government levies or interference with the market. Whether in deciding upon the extent of the government's contribution to relief, the mode of relief or the qualifications for relief, accounting information figured prominently in providing justifications, legitimation and the means to control the relief effort.

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