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# **From Nobodies to Revolutionaries. Clerks, Accounting and Capitalism**

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Why should I not publish my diary? I have often seen reminiscences of people I have never even heard of, and I fail to see - because I do not happen to be a "Somebody" - why my diary should not be interesting.

(Charles Pooter, clerk, in Grossmith and Grossmith, *The Diary of a Nobody*, 1892).

Cultural representations during the nineteenth century often portray clerks as anonymous functionaries, as 'nobodies'. In *Accounting for Capitalism. The World the Clerk Made*, Michael Zakim (2018) locates clerks as central figures in the transition to industrial capitalism and the emergence of a market society in the United States. He presents a story of dynamic 'ready men' in contrast to the massed ranks of estranged 'little men' epitomised by C. Wright Mills (1951) in *White Collar* during the 1950s (Anderson, 1976, p. 5). Zakim's clerks constitute nothing less than an aspirational community of 'modern revolutionaries' (2018, p. 197) rather than a 'defeated class' of proletarianised white-collar workers (ibid, p. 192). Zakim also creates somebodies out of nobodies in another sense. He reveals how the accounting that permeated the public and private worlds of the clerk gave visibility to their lives and social milieu.

The emphasis in this paper will be on insights to accounting and its practitioners offered by, and arising from, Zakim's book. A particular focus will be on content of potential interest to students of socio-cultural dimensions of accounting, and those who explore the occupational groups that perform accounting functions. In section 1 a summary of Zakim's innovative thesis on accounting for capitalism is offered. Section 2 contains a discussion on the insights he provides to the everyday practice of inscription and the working environment of the account keeper. In section 3 attention turns to the author's discussion of the way in which accounting extended beyond the counting house in market society. Sections 4 and 5 reveal how the language and

techniques of accounting penetrated further to the micro-realm of the self and the corporeal. In section 6 attention shifts to the macro-level of the state and Zakim's argument that manufacturing censuses during the nineteenth century were informed by the principles of business accounting, as well as his suggestion that censuses of the population represented a form of 'social accounting'. In the concluding section additional connections to the accounting literature are observed and an evaluation of *Accounting for Capitalism* is offered.

## **1. Accounting for capitalism**

Zakim presents an interdisciplinary history, one that recognises that the moral and material are intertwined. He charts the rise of capitalist exchange and the quest for profit in the US. Central to the operation of the capitalist economy was an expanding army of mercantile clerks who populated the offices of businesses and the professional firms and commercial agencies that serviced them. Zakim traces the migration of a generation of youthful males from farms to counting houses and stores and vividly demonstrates the socio-cultural transformation that this entailed. The drift to urban, salaried, white-collar work represented a departure from the founding ideals of the agrarian state. Through their facilitation of market relations and the mass of transactional and other communications they generated, clerks played a pivotal role in connecting the merchants and manufacturers of the industrialising nation. They helped generate a new source of commonwealth, one not based on the land but on markets, exchange and accumulation. The clerk emerged as 'a poster boy for the profit principle' (Zakim, 2018, p. 8). Clerks were not only elemental to the functioning of the capitalist economy, they were also its products. By the American Civil War the advancing production and distribution of commercial information amounted to a revolution in business and the creation of a 'knowledge economy'. Consistent with Weber, it was the clerks who 'underwrote this new regime of command and control' (ibid, p. 13). The seemingly innocuous backroom clerk operated the mundane systems on which the capitalist edifice was built.

Prominent among the diverse roles that clerks performed was accounting. Industrial capitalism demanded a new emphasis on quantification and measurement. The efficient operation of the market required that an increasing volume of financial

information be recorded in books of account. Accounting ‘flattened out time and space, transforming the economy into strictly calculable dyads of credit and debt, and profit and loss’ (ibid, p. 11). The totality of the accounting records generated constituted ‘a complete picture of the money economy’ and demonstrated how firms were tied together ‘in a great chain of exchange’ (ibid, p. 36). Accounting’s functioning extended beyond the mere processing of information – it produced material relations. The account books were the place ‘where all parties met’ (ibid, p. 46).

The vast increase in paperwork generated by industrial capitalism resulted in an expansion of white-collar workers. By 1870 there were ‘more bookkeepers than books’ in New York City (ibid, p. 13). As others have shown, in Boston there was an ‘explosion’ in the number of bookkeepers during the 1840s (Holmes, Kistler & Corsini, 1978, p. 118). Bookkeeping itself became industrialised. New administrative routines and hierarchical modes of organisation were necessary for the effective production, utilisation and retention of accounting information. Zakim offers the following illustration of a commission house in the 1840s:

Four partners...were served by a cashier who oversaw office operations and a head bookkeeper charged with assembling an “accounts current” of ongoing sales and purchases. They were assisted, in turn, by a pair of book clerks responsible for generating an itemized record of all the firm’s transactions and by a third entry clerk who maintained the senior partner’s “private books”... a receiving and delivery clerk kept a transcript of freight and storage costs that comprised a second running account of the business’s activities... A collector then took over the ensuing demands for remuneration...(2018, p. 10).

Such insights to the organisation of accounting labour are one of the compelling features of Zakim’s book. Another is its discussion of the inscribing practices of clerks and the context in which they performed their work.

## **2. Accounting inscription: Everyday life in the scriptorium**

Zakim demonstrates that the functioning of the capitalist economy required ‘a modern “paper machine” designed to transpose the material world into commensurable units of exchange’ (ibid, p. 4). It was the clerk who inscribed the circulation of money, recorded facts on paper and who, in Latourian fashion, condensed time and space in

the written record. Hence, ‘desk and ledger’ came to rival ‘the machine as both sign and praxis of the new age’ (ibid, p. 15). The modern office housed the production lines and personnel for processing the mass of information (see Jeacle & Parker, 2019).

Zakim’s socio-historical, bottom-up, approach to the investigation of clerkdom (akin to Bjelopera, 2005, p. 3) chimes with calls for the study of accounting in the everyday (Hopwood, 1994). Although often assumed to comprise an anonymous mass of clerical functionaries, Zakim renders visible the micro-level and mundane aspects of the clerk’s life. His insights are particularly enlightening in relation to the performance of inscriptive acts. The bodily exertions this entails, the technologies it deploys and the surfaces on which writing is conducted by the ‘modern tribe of scribes’ are all explored (2018, p. 3). The reader is introduced to the furnishings, routines and objects of the counting house, its sights and its smells, from the ink stained fingers of the clerk to the pungent odour of early carbon paper. Zakim’s discussion suggests opportunities for the application of actor network theory (Modell, Vinnari & Lukka, 2017). While the accounting literature tells us much about the production, utilisation and implications of accounting data it ventures little into the world of the individual who writes the accounting record.

Indeed, Zakim penetrates more deeply than extant histories of bookkeeping in the US into the minutiae of the creation of the accounting record (Previts & Merino, 1979, pp. 17-29). In particular *Accounting for Capitalism* inspires a call to focus on the chirographic. The author shows how the clerk’s (and bookkeeper’s) work was conditioned by the quality of his pen and the paper on which he wrote. Emphasis is placed on penmanship, a skill closely associated with the counting house (Thornton, 1996, p. 12). Such foci remind us of the considerable importance that contemporaries attached to the physical properties and functionality of the account books they kept – their structure, binding, format, and the printing quality of the proforma account books and ledgers over which they poured each day:

And then there was the paper of course, whether bond, linen, or ledger quality, whose porousness and flexibility were the keys to its utility. The best blue laid paper for account books came from England. Its layer of gelatin allowed for the easy erasure of mistakes by scratching at the surface. Continental brands,

however, were preferred for correspondence. Glazed with farina and rosin soap, the pages were less greasy under the pen, facilitating a freer hand... In either case, the product should never smell bad or display too much sensitivity to changes in the weather (Zakim, 2018, p. 20).

Likewise, the writing instrument emerges from the study as an intimate technological extension of the body and its cognitive functioning. Innovations, such as the shift from the quill to the steel pen and fountain pen had a significant impact on the physical act of inscription for the hoards of ‘scribbling men’. Manufacturers produced a range of nib sizes and styles attuned to the requirements of particular clerical functions, including bookkeeping.

Initially constructed as a pursuit conducive to moral and spiritual improvement, penmanship came to be associated with industry and work discipline (Thornton 1996, pp. 49-55). With the quest for efficiency in the capitalist economy the skill was ‘industrialised’. There was a new emphasis on rapid penmanship and the volume of pages inscribed. Akin to later scientific management, instructional texts relegated writing to a series of uniform hand movements and pen strokes. They encouraged the unthinking detachment of the writer from the meaning of what was inscribed (Zakim, 2018, p. 30). The corporeal is integral to Zakim’s analysis of inscription. He observes how in the counting house, capitalism’s division of labour was extended to the body – the clerk’s hands, arms, feet and mouth were all to be regulated for the efficient performance of task. In consequence, ‘ledger-lines’ were ‘ruled along their brows’ (ibid, p. 94). The study reveals how ‘Taking up a pen in the counting house constituted an ambitious ergonomic project’ (ibid, p. 33). There is a subsequent story to tell about how business penmanship, initially perceived as an inherently male pursuit, was later constructed as women’s work, especially in relation to bookkeeping (Thornton, 1996, pp. 69-70).

Like studies of clerks in other spatial and temporal contexts (Anderson, 1976; Bjelopera, 2005; Heller, 2016), *Accounting for Capitalism* presents compelling insights to the working conditions of the clerk and bookkeeper and the perils of their occupational habitus. The contaminated air, heat and insufficient light of the counting house, the monotony and tedium of the work and its repetitious routines, resulted in clerks suffering from a series of ‘desk diseases’. Occupational maladies included

headaches, nausea, fatigue, languidness and indigestion. Zakim's particular focus is on ailments of the stomach and the contemporary concern with dyspepsia. Other studies, especially on the later nineteenth century, highlight the threat of more mortal diseases associated with the dust-laden office, particularly phthisis or 'consumption' (Anderson, 1976, pp. 18-19; *Leeds Times*, 30.9.1865). Indeed, this was a killer in accounting firms too (Walker, 1988, pp. 163-165). Zakim's discussion serves as a reminder that we know comparatively little about the occupational health implications of accounting work in historical contexts.

Zakim's exploration of clerkdom, and his references to bookkeepers in particular, are also of significance to historians of the accountancy profession. Research into the latter now embraces a wider conception of those performing calculative functions (Loft, 1992; Kirkham & Loft, 1993; Walker, 2003b). It is recognised that comprehending professionalization processes requires knowledge of how the boundaries of the vocation were constructed, and this invariably involved the exclusion of clerks and bookkeepers (Cooper & Robson, 2006). These lesser members of the accounting fraternity have been revealed as integral to the story of professional development in the US and the UK (Holmes, Kistler & Corsini, 1978, pp. 109-139; Kirkham & Loft, 1993; Romeo & Kyj, 1998; McMillan, 1999; Previts & Merino, 1979, pp. 89-99). Although the professionalization of accountants is not within Zakim's temporal remit, his findings are potentially significant to understanding the prehistory of that process in the US, especially given the participation of bookkeepers and the role of the scientisation of their craft to that endeavour (McMillan, 1998, 1999). The earliest 'transitional' organisation of accounting practitioners in the US was founded in 1882 as the Institute of Accountants and *Book-keepers* of the City of New York (Loeb & Miranti, 2004, p. 3). The first accounting journal in the US appeared in 1880, bearing the title *The Book-keeper* (Romeo & Kyj, 1998).

### **3. The ubiquity of accounting in market society**

Zakim shows that accounting penetrated deep into market society. Capitalism, with its focus on exchange, accumulation and opportunistic individualism, encouraged the intrusion of accounting in diverse economic and social arenas: 'The expanding reach

of the cash nexus had made even the simplest competence into a business opportunity, turning everyone into a bookkeeper' (Zakim, 2018, p. 96).

In charting the transition from an agrarian to a market-dominated economy Zakim relates the decline of patriarchal relations of dependency and obligation in rural society and its emphasis on 'competency rather than profit' (ibid, p. 49) and on credibility rather than credit (ibid, p. 50). He also acknowledges that 'the land itself was being relentlessly integrated into the mutable abstractions of the market economy' (ibid, p. 56). Capital-intensive farming was accompanied by the adoption of science and system, the pursuit of profit and the increasing integration of the family farm in the money economy. Not surprisingly accounting surfaced among the prescriptions attending an advancing calculative mentality on the farm. Zakim refers to contemporary commentators who espoused the utility of double entry bookkeeping in securing a profitable homestead (ibid, p. 57). His portrayal of agrarian society, before and during the emergence of capitalism, invites the attention of accounting historians, especially those seeking to track profit-seeking mentalities on the farm during periods of transition (Bryer, 2006). His focus also affirms the potential insights to be gained from exploring the social functioning of accounting in the agricultural economy and rural society, in addition to more conventional industrial-urban sites (Giraudeau, 2017; Walker, 2014, 2015).

Accounting was also prescribed for the ambitious male progeny of homesteaders who migrated to the cities to pursue opportunities in the mercantile world. Released from the discipline of the family farm, urban clerks were perceived as undisciplined and dangerous. A 'clerk problem' emerged. Close monitoring and control of the individual was key to its solution (Zakim, 2018, p. 5). In particular, the post-patriarchal generation needed to avert the possibility that they might fall into debt. A new moral economy emphasised the virtues of financial literacy, managing personal expenditure and personal accounting. The family budget too 'became another expression of capitalism's fetishization of social relations under the guise of money's – or the numbers' – emphatic neutrality' (ibid, p. 68). Zakim also refers to the manner in which such calculative techniques were extended to the macro-level. Political economists attempted to determine the cost of human subsistence in 1830s America



(ibid, p. 64) and accounting information was also amassed to improve the condition of labour.

#### **4. Accounting and the self**

Another compelling feature of Zakim's analysis is his exploration of the ways in which accounting extended beyond household finances to the self. Accounting prescriptions in market society reflected a new emphasis on disciplining 'each citizen's relationship with himself'. An all-pervasive accounting emerged, one that penetrated everyday existence:

... in referring to time "profitably spent"... or to an "investment" in character, or, more generally, in "accounting for" one's self-was no metaphorical gesture but a literal expression of the market's new role in the production of meaning. Society was becoming embedded in the economy, which meant that individual lives were increasingly defined as a function of a continuously upgraded grid of costs and benefits that turned everyone into the subject of accounts (ibid, p. 65).

The youthful progeny who left the family farm for the counting houses and stores were imbued with an individualist spirit that fuelled their projects of social advancement. Released from patriarchal discipline they assumed sovereign control over their own lives. This social transformation was so endemic that 'self-making became another of the great production projects of the age of capital' (ibid, p. 86). Whereas in the rural economy physical labour was expended for the benefit of the commonwealth, in urban-industrial society mental labour was assigned to the production of the self.

But the temptations of the city offered the prospect of a life of immorality. Thousands of clerks crowded into unsupervised boarding houses, in proximity to bars, brothels, theatres and billiard-rooms (also Bjelopera, 2005, pp. 152-153). In their places of work the lure of white-collar crime was ever present. Aspirations of socio-economic advancement could easily be thwarted by a descent into corruption and idleness. Thus, self-production demanded a commitment to continuous self-observation and self-improvement. The latter could be achieved by adherence to virtues of prudence, cleanliness and sobriety, supplemented by visits to libraries, debating societies, gymnasiums and mechanics institutes. The former required 'accounting for oneself'

(Zakim, 2018, p. 106). Here was an instance of accounting deployed to address a problem of social control (Walker, 2016).

The life and work of Benjamin Franklin, the ‘archetype of self-making’ (Zakim, 2018, p. 112), and one of Weber’s ‘prophets of capitalism’ (ibid, p. 114), showed the way. Accounting for self deployed a number of quantitative and qualitative technologies. Autobiographical narrative provided a vehicle for documenting conduct, logging mistakes and charting an improving life course. Franklin himself ‘transcribed his self-making into ledger form’ (ibid, p. 113), designing a proforma in which he maintained ‘a running account of his respective success or failure in performing any given virtue on any given day’ (ibid, p. 114). Variants of this regimen, which deployed the terminology of accounting systems, were also prescribed for school pupils in the form of Shattuck’s *Scholar’s Daily Journal*.

Diaries were another medium for recording and controlling individual behaviour. Indeed, Zakim contends that diaries illustrate how the language and practices of accounting were transported from the office to the private world of the individual. Entries in a personal diary were inscribed for the purpose of self-knowledge and self-improvement in a manner akin to the clerk’s keeping books to document commercial knowledge as a foundation of capitalist accumulation. Not only did some contemporaries construct their diaries in the form of a ledger, they also served ‘as a personalized accounts current’ in which ‘the diarist could be said to be carrying on a debt relationship with himself’ (ibid, p. 117). Hence, in market society accounting was deployed not only in the business of making profits, it was enlisted in the construction of the individualistic self – a point most potently articulated by Zakim thus:

If business accounts were a tool for documenting reality, which, in fact, produce that reality, the diary did the same. Written in the present, reporting on the past, and addressing the future, the journal conflated all three tenses. Each discrete entry consequently functioned as a synchronic event, or autonomous variable, arranged within a balance sheet that suspended the relentless movement of daily life in order to assess its value, those assessments then directing the diarist in shaping that life to begin with (ibid, p. 119).

There are interesting parallels here with other histories of narrativity, observation, examination, disclosure and the construction of the self (Connor, 2004, pp. 40-51;

Napier, 2016, pp. xxii-xxv, 1-3; Tomalin, 2002, pp. xxxiv-xxxix). Recent studies of diary keeping in Victorian Britain also deploy explicit accounting referents. Millim (2013, p. 75) for example, refers to the diary as a ‘numberless balance sheet’. Carter (2015) perceives diaries as vehicles for accounting for personal time use and productivity. Zakim’s analysis resonates with accounting history studies of accounting for the self, primarily in religious contexts (eg Jacobs & Walker, 2004; Jacobs, 2005; Quattrone, 2004). His reflections on diaristic texts also inspire consideration of how accountings for the self are becoming manifest in more contemporary settings. In particular the manner in which digital communication technologies offer new ways for the individual to account to her/himself for mundane aspects of everyday life (Humphreys, 2018, pp. 9-17).

## **5. Accounting for the corporeal**

Zakim contends that control of the self in industrial capitalism extended to sovereignty over physiology. Individual responsibility for the maintenance of the body and its health was particularly prescient among clerks who were, as we have seen, susceptible to a host of ‘desk diseases’. There was an emphasis on self-diagnosis and self-treatment. Government of the body also embraced a ‘new knowledge economy’ in the guise of physical education (Zakim, 2018, p. 143). Control of the body demanded an intimate knowledge of all that contributed to its improvement – food and drink consumed, sleep taken, clothing worn. This was a project of self-management that was wide in scope. It demanded diligence, close observation and intervention where necessary. Enter accounting. It was important to ‘know thyself and possess a ‘detailed account of the assembly of one’s body [that] would accord each individual the practical means to then manage its constituent parts and so put his self-possession into practice, becoming the competent “owner and enjoyer” of his own person’ (ibid, p. 146).

Given this need for detailed observation of the corporeal and his demonstration of the pervasiveness of bookkeeping and paperwork in other areas of life, it is rather surprising that Zakim offers few illustrations of the accounting that accompanied the regulation and improvement of the body in market society. Contemporaries referred to the ‘vital relationship between stomach and government’ (ibid, p. 136), argued that

overeating was a great sin (ibid, p. 130), asserted the need for ‘balance’ in ones diet and attached great significance to the efficient functioning of the body. Yet no specific disciplinary regimen of recording and paperwork appears to have been prescribed. This contrasts with foci on calorie counting and subsistence standards in later periods (Milles, 1995; Ziegler, 1922). Rather, control was achieved through restraint, and adherence to guidance about what foods to consume and their digestion. Thus, although like the office and home, the corporeal was a realm in which science and system intruded, the only reference made by Zakim to attempts at measurement concerns Ralph Waldo Emerson’s habit of weighing his daily intake of food (2018, p. 132).

Likewise, in relation to physical education the author notes that the aforementioned *Scholar’s Daily Journal* referred to keeping a log that measured the impact of daily activity (ibid, p. 147). But there is no suggestion that bodywork undertaken and its effects - distances run, times taken, exercises performed, heart rate, weight lost - should be recorded for the purpose of evaluating the sufficiency or otherwise of physical education and its improving effects. In the absence of paperwork there is a suggestion that the state of the body offered physical testament to the success or otherwise of self government: physical education turned ‘the body itself into a knowledge system, reducing flesh and blood to the level of information and so incorporating it into a telos of rational command and control’ (ibid, p. 144).

In his conclusion Zakim recognises that the emphasis on the management of the body he discerned during the nineteenth century has extended into modern advanced capitalism. It is exemplified by the contemporary obsession with body-mass indexes and adherence to gym routines (2018, p. 194). In contrast to his earlier focal period, there is little doubt that this modern fixation has been attended by technological advance that permits new modes of measuring the body. One does not need to search far for evidence that the modern quest for bodily improvement can be accompanied by quantification and paperwork. A Nerd Fitness Academy website currently argues ‘that the most important thing you can do for your health and fitness involves a pencil and paper’ and affirms that ‘That which gets measured gets improved’. The author of a ‘Calorie Accounting’ weight loss programme reminds its adherents that ‘Just as financial accountants keep track of what goes in and out of the money bank, we

calorie accountants will keep track of what goes in and out of the body bank' (Levy, 2015, p. 28). Another declares that 'your diet is a bank account...Just as you balance your spending and savings, you must balance your food choices' (Frankel & Adamson, 2009, p. 21). Comprehensive recording of calories consumed, number of exercises performed and steps taken are quantifiable using nutrition apps and 'fit tech'. These are unexplored settings for investigating accounting for the corporeal in the present day.

## **6. Accounting and the census**

In a chapter on 'counting persons, counting profits', Zakim ventures from the micro government of the self and the body to the enumeration of populations and economic entities. The collection of macro-level statistics by the American state was a means of comprehending and managing the disruptive transition from an agrarian economy. It also facilitated the governance of the market society that subsequently emerged (ibid, p. 179). Decennial censuses of the population produced a record of collective experience and located the atomized individual within the universal. Enumerations generated the data necessary to preserve order following the fracturing of patriarchal structures and relationships during the economic and social transformation.

Importantly, US censuses extended beyond the counting of population. Here Zakim again perceives the export of accounting concepts from the counting house. He narrates how a census of the resources, productiveness and profit-generating potential of the nation was mooted early in the nineteenth century. In 1819 the *North American Review* advocated a statistical 'account of all...capital' (ibid, p. 176). A manufacturing census in 1820 was focused on a schedule designed to generate abstract data 'of assets and expenditures encompassing all of the country's industries. Indeed, the census blanks in 1820 resembled 'a balance sheet of earnings and expenses' (ibid, p. 176). The manufacturing census of 1850 was particularly significant not only for gauging the shift from the primacy of the land to industrial capitalism, but also in its adoption of categories that resonated with the accounting found in commercial houses. Its mode of calculation was based on 'the same assumptions that informed the account books' (ibid, p. 189). The 1850 manufacturing census, an important, if problematic, source in American economic history (Healey,

2016), amassed information about capital invested, quantities of raw material and labour, labour cost, and product produced and its value. It showed that 121,855 establishments producing articles of \$500 per annum or more employed 719,479 males and 225,512 females. These concerns had capital invested totalling \$527,209,193 from which a profit of 43.4% was earned (DeBow, 1854, p. 179). For Zakim the census schedule was thus ‘a mirror of the business ledger’s record of inputs and outputs’ (2018, p. 184).

Of particular interest here is the way in which Zakim identifies the transference of the language and concepts of accounting to the field of the statistical. Whereas other historians of the statistical movements of the nineteenth century often perceive accounting as a discrete branch of quantitative knowledge (Cullen, 1975; Porter, 1986; Hacking, 1990; Desrosières, 1998), the author of *Accounting for Capitalism* sees a greater connectedness. This is of potential significance to researchers of governmentality where the construction of abstract statistics as ‘accounting’, particularly in relation to the identification and control of ‘problem’ populations, can appear strained. Zakim likens the collection of statistical data at the level of the individual and its abstraction at the level of the state to the way in which the business ledger records individual transactions - in the form of ‘an infinite number of autonomous fragments’ (2018, p. 163) - which are then aggregated to produce a comprehensive picture of the entity. Thus the census, together with the generation of vital and medical statistics, represented a ‘new system of social accountancy’ (ibid, p. 161), replete with the values, calculative culture and paperwork present in the commercial world. Zakim perceives the increasing scope of the US census during the nineteenth century as akin to the creation of a ‘ledger of national experience’ (ibid, p. 170). He quotes the Superintendent of the US Census of 1850, who in his compendium of its results, referred to statistics as follows:

Statistics are far from being the barren array of figures ingeniously and laboriously combined into columns and tables, which many persons are apt to suppose them. They constitute rather *the ledger of a nation*, in which, like the merchant in his books, the citizen can read, at one view, all the results of a year or of a period of years, as compared with other periods, and deduce the profit or loss which has been made, in morals, education, wealth or power (DeBow, 1854, p. 9, *emphasis added*).

In the accounting literature the census, in the form of abstract reports and the enumeration schedules on which they are based, has been used to provide numerous insights to the professionalization of accountants, their recruitment and their social status (eg Edwards & Walker, 2007a, 2007b, 2008; Kirkham & Loft, 1993; Lee, 2007; Roberts, 2013; Walker, 2002). For Zakim the census is more than such a source. As a technology of ‘social accounting’ it enters the margins of the accounting field (Miller, 1998). Indeed, others have identified the census in this way (Snooks, 1994, p. 152). Zakim’s construction of the census as accounting supports the view of historians such as Bisman (2009) who have argued that it represents an accounting artefact in itself, particularly given its relationship with the preparation of national accounts, tax raising, the activities of the surveillant state, and the discharge of public accountability.

The analysis of the American censuses in *Accounting for Capitalism* also alerts us to other research potentialities. To date, accounting research has utilised the censuses of population. Zakim reminds us that non-population and supplementary schedules in US federal censuses concerned the enumeration of slaves; Indians; and the defective, dependent and delinquent classes (Gauthier, 2002). Such enumerations offer opportunities to investigate the role of ‘social accountings’ in the control and governance of these groups deemed problematic by the state. Schedules relating to agricultural assets and production were also produced. A number of US censuses collected information of relevance to other research themes such as accounting education and the occupation of bookkeeper. For example, in 1880 and 1890 special census schedules for schools included the question, ‘Is instruction given to boys in bookkeeping or other studies specially preparing them for business?’ (Wright, 1900, pp. 654-655, 657). Another asked whether teacher-training establishments provided instruction in the subject (ibid, p. 672). Special schedules for insurance companies in 1880 and 1890 sought details relating to financial statements and the number of bookkeepers and clerks employed (ibid, pp. 691-692).

## **7. Conclusions**

In *Accounting for Capitalism* Michael Zakim articulates a compelling thesis. It might be suggested however, that the clerking revolutionaries at the centre of his story are

overly portrayed as a homogenous class. The focus is on largely undifferentiated groups of mercantile and store clerks, occupations that appear to have been treated as quite distinctive by the US census authorities (Wright, 1900, p. 190). While some historians characterise clerks ‘as neither this nor that’ and ‘a sort of middle class within the middle class’ (Crozier, 1971, pp. 83-85), others recognise the diverse categories, roles, work experiences, career pathways and social status gradations evident in this broad occupational populace (Lockwood, 1958, p. 22; Anderson, 1976, pp. 20-22; Blumin, 1989, pp. 267-270; McKinlay, 2002, 2013; Heller, 2016, pp. 25-29).

Historians might also prefer to see a more explicit discussion of the temporal and spatial delimiters of the project on which the book is based (the content suggests a focus on the US during the early to middle years of the nineteenth century) and a more fulsome discussion of sources deployed (these primarily comprise instructional texts, conduct books, periodical articles and diaries). It might be suggested that if census data proved insufficient for the purpose until mid-century (the 1850 census was the first to ask individuals to state their occupation), city directories could have been used to provide a comprehensive picture of the relative expansion of the focal occupational group and its geographical distribution through the urbanised United States (Knights, 1971). A greater degree of source criticism in *Accounting for Capitalism* would also be useful to current and future researchers, particularly given the extent to which conclusions are drawn from didactic literature. As the author recognises at several junctures (Zakim, 2018, pp. 107, 135, 187), not everyone read or adhered to the accounting and other techniques advocated in educative texts. Indeed, this difference between prescription and practice is a recurring theme in accounting research. Reliance on such texts can result in a rather unproblematic view of the real-world implementation and functioning of accounting. Suggestions that the totality of accounting records provided ‘a complete picture of the money economy’ and tied firms together ‘in a great chain of exchange’ (ibid, p. 36) assumes that business of all sizes kept them.

While *Accounting for Capitalism* contains expansive endnotes, readers would also benefit from a bibliography and, especially given the title of the work, an index entry on ‘accounting’. Accounting scholars may be disappointed by the extent to which the



historical literature on accounting has been consulted. A particular concern, given the focus of the book, is the partial attention given to scholarship on the relationship between accounting and capitalism, a fundamental and extensive debate in accounting history (Chiapello, 2007; Toms, 2009, 2010, 2016). Zakim addresses other subjects where the accounting literature might have offered further insights. For example, a theme that periodically surfaces in the book is accounting as a source of order (Ezzamel, 2012, pp. 407-433). There are also now numerous investigations that demonstrate the penetration of accounting in micro-level institutions in capitalist and pre-capitalist society such as family-household systems. In contrast to assertions made by the author (Zakim, 2018, p. 66), some of these studies suggest that accounting could be about ‘policing’ women (Walker, 1998, 2003a; Walker & Carnegie, 2007).

Attempts to accumulate household budget data with a view to achieving social amelioration has also been studied by accounting researchers (Jeacle, 2016). The accounting history literature contains studies on the use of accounting information to improve the condition of labour (Gallhofer & Haslam, 2003, pp. 66-104). Accounting scholars have also investigated the emergence of the notion of a secular ‘science of accounts’ (McMillan, 1998). The wholesale and retail store has likewise been identified as a sector where a new fixation with accounting and scientific business practice was apparent (Walsh & Jeacle, 2003). The author’s suggestion (Zakim, 2018, p. 46) that accounting technologies laid relatively dormant from their invention in the fourteenth century to the nineteenth century would benefit from confirmatory accounting scholarship and comparisons with the findings of authorities such as Chandler on ‘the emergence of accounting out of bookkeeping’ during the managerial revolution in the US (1977, pp. 36-49, 109-120).

*Accounting for Capitalism* might be criticised for its limited attention to gender. However, in Zakim’s defence his focus on the first generation male occupants of mercantile offices from the early nineteenth century to the American Civil War does not encompass the period when women entered the paid clerical labour force in significant numbers (Zakim, 2018, p. 191). The author recognises that the feminisation of clerking and the attendant routinisation of clerical work were later developments (ibid). Women were recruited into government clerkships in the US from the 1860s (Aron, 1981). Zakim’s limited attention to gender might also be

excused given the invisibility of female clerks in the censuses during the focal period. It was not until 1870 that the number of women in particular occupations was reported (Hooks, 1947, p. 53). Wootton & Kemmerer (1996) suggest that only 1% of bookkeepers in the US in that year were women. Hooks states that 2.3% of bookkeepers, accountants and cashiers in 1870 were female (1947, p. 73; England & Boyer, 2009). That said, historical scholarship for earlier periods increasingly reveals that women often performed clerking and bookkeeping functions in an unpaid capacity and beyond the counting house as the widows, wives and daughters of tradesmen and farmers (Connor, 2004, pp. 19-33; Davidoff & Hall, 1998; Earle, 1989; Walker, 2003b). In addition to further explorations of gender, the book enkindles the need for future researchers to investigate other marginalised groups of clerical functionaries. For example, the experiences of the 124 'Mulatto' clerks enumerated among 'free colored males' in the 1850 census of Louisiana and New Orleans would be of interest (Debow, 1854, p. 80).

In conclusion, Zakim's innovative and eloquent history represents an important contribution to interdisciplinary research on accounting. The author offers original insights to the centrality of accounting in capitalist society. He demonstrates that the relationship between accounting and capitalism is not confined to the economic entity. Indeed, he affirms that the history of capitalism is to be found in 'the expressions that economy assumes in society' (2018, p. 197). Accounting is further revealed as a manifestation of the connectedness of these two domains and as a technology that facilitates their intertwinement. 'Mammon and Man' being one (p. 194), the clerk, as an agent of capitalism, carried accounting from the office, to the home, and even to the gymnasium. Although in accounting research such locations are often treated as separate sites for investigation, Zakim reveals them as locales on a continuum of accounting practices connecting the workplace to the embodied self and to the state (Vollmer, 2019). One wonders whether clerks in other capitalist economies beyond the US, such as those in 'the first industrial nation' (Mathias, 1993), made similar worlds.

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