

'POUND FOOLISH PENNY WISE' SYSTEM: THE ROLE OF ACCOUNTING IN THE IMPROVEMENT OF THE RIVER TYNE, 1800-1850

Abstract: The relationship between accounting and governmentality, and the increasing statutory regulation of companies by central government during the 19th century have attracted a great deal of attention from accounting historians. Conversely, accounting change within local authorities in this period has attracted far less attention. The paper examines the consequences of the increase in public accountability of local authorities in England and Wales in the context of the Newcastle Corporation, the body responsible for collecting and distributing the town's wealth. During the first half of the 19th century Newcastle Corporation was heavily criticized for neglecting the improvement of the River Tyne. The paper illustrates how the Newcastle Corporation and those opposed to it used accounting as a lobbying tool to promote their interests. Gallhofer and Haslam [2001, p. 29] showed how, in the late 19th century, "radical political activists" used accounting data through the medium of the press as an "emancipatory" practice. In many ways, the case of the improvement of the River Tyne during the early 19th century also reveals the use of accounting as an 'emancipatory' force by opposition groups. The paper finds that the Corporation used accounting data to justify inaction and the opposition used accounting data to promote its objectives. These contests resulted in the control of the River Tyne being taken from the Corporation and placed in the hands of a trust in 1850.

INTRODUCTION

The relationship between accounting and governmentality during the 19th century is a key issue in the accounting literature. For example, Armstrong [1994, p. 41] describes how a

Acknowledgments: I am grateful to David Oldroyd and the anonymous reviewers for comments on earlier versions of this paper.

Submitted May 2002
Revised January 2003
Revised February 2003
Accepted March 2003

“second generation of Foucault-inspired work” has explored the role of accounting in facilitating governmental “action at a distance” [see also Callon, 1980; Latour, 1986, 1987; Miller and O’Leary, 1989; Miller, 1990; Miller and O’Leary, 1990; Miller, 1991; Robson, 1991; Rose, 1991; Preston, 1992]. A more recent example is Neu’s [1999, p. 79] study of the indigenous people of Canada in the 19th century, which examined the contribution of accounting to the British military machinery of empire. Neu showed that it was only with the aid of accounting that “distant territories and their occupants” could be governed by the Imperial government in London.

The increasing statutory regulation of company accounts by central government during the 19th century is another area that has spawned many studies. Most historians concur with Edwards et al [1997, p. 4] that “the emergence of the joint stock company gave rise to the need for published accounting information”. An early study by Hein [1978] and a more recent study by Maltby [1999] examined regulation in the context of the development of the accounting profession. Hein stated that it was through statutory regulation that accounting control has often been achieved [p. 75]. Maltby [1999] examined the “factors in the emergence of a new jurisdiction” in relation to the establishment of a statutory framework through the *Joint Stock Companies Act, 1844* which provided the first statutory steps towards accountability within companies, and the subsequent climb down in 1856. Storrar and Pratt [2000] enhanced the study of statutory regulation by considering “the causes of secrecy and the circumstances in which it [UK company law] came into conflict with accountability in registered companies in the UK [1844-1904]” [p. 259]. They concluded that there was an increasing acceptance by directors of the need for accountability to investors but this often conflicted with the “perceived need for commercial secrecy” [p. 285]. Jones and Aiken [1995, p. 78], expanding on an earlier paper by Parker [1990], explained changes in the statutory framework in the context of a “distinct cultural evolution”.

Conversely, accounting change within local authorities during the 19th century has attracted far less attention. Studies by the Webbs [1906, 1908] and Fraser [1979] examined local government in Britain from the Glorious Revolution, 1688/9, to the Municipal Reform Act, 1835, and during the Victorian era respectively, from a distinctly political and economic point of view. Moreover, the main accounting studies relating to ‘local government’ have tended to take the form of an overview, some

more detailed than others, of the statutory and accounting changes over the century following the 1835 Act. Most notably, Coombs and Edwards' [1993, 1996] case studies describe the accounting methods of several corporations and explain why accounting changes occurred. They also looked at the accounting procedures implemented by the evolving professional bodies which, by the end of the 19th century, started to form what we now call public sector accountants. Other studies have been produced by Edwards [1992] and Jones [1989, 1992].

There have been a handful of studies of particular corporations. Livock [1965], for example, produced a descriptive analysis focusing on the progress and development of the accounting system of the Bristol Corporation for the years 1532-1835, but did not venture beyond the Municipal Reform Act, 1835. There has been one study of the Newcastle Corporation. Halcrow [1953] wrote two papers in the "Mr. Treasurer" series in the *Local Government Finance Journal*. Her papers provide a descriptive outline of the development of the accounting and administrative role of the Common Council from the earliest extant records to 1835. Halcrow clearly shows that it was the Common Council who controlled the administration of the town's finance by issuing orders "no less than royal charters" [p. 151]. Again, however, the study did not go beyond the 1835 Act and into what Coombs and Edwards [1993, 1996], Edwards [1992] and Jones [1989, 1992] would describe as the 'watershed' years in the way that local authorities approached accounting.

The current study explores the consequences of the increase in public accountability of local authorities in England and Wales in the context of the Newcastle Corporation and the improvement of the River Tyne in the first half of the 19th century, a subject not previously examined. During this period, Newcastle Corporation became increasingly accountable for the river with the publication of accounting data. This data was exploited by an ever-expanding opposition who objected to the continuing neglect of the River Tyne and its port facilities. Even though the majority of the Corporation's income came from the river, only a small amount was expended on its improvement. There had been pressure amongst traders to improve the river early on, but it was only with the publication by the Corporation of annual accounts of receipts and payments that the extent of the neglect became visible and the opposition, comprising members of the press, corporation and interested parties from the localities, gathered forces and change was ultimately achieved.

The study takes the issue of local authority accounting

further. It illustrates how the municipal reforms that took place (most importantly during the first half of the 19th century) allowed both opposition and councils to use accounting as a lobbying tool to promote their interests. As will be seen, opposition to the Newcastle Corporation utilized accounting data to place a great deal of pressure on the Corporation. It did so through the mediums of public meetings, petitioning and, most importantly, voicing claims through the press. Newcastle Corporation, on the other hand, reciprocated by using the accounting data to justify their inaction over the River Tyne. Therefore, the study supports the hypothesis that accounts are used to promote economic interests, irrespective of the explicit purpose for which that information was prepared [Watts and Zimmermann, 1979; Oldroyd, 2001].

The field research for this study consisted primarily of an examination of the archival records and minutes relating to the River Tyne and Newcastle Corporation. These are found in the Tyne and Wear Archives and in the local studies sections of Newcastle upon Tyne Central Library and University of Newcastle upon Tyne Library.

The study is organized as follows. The next section describes the historical background to the study. The third section looks at the development of accounting within Newcastle Corporation and other local authorities in the early part of the 19th century. Section four explains the Corporation's reluctance to improve the River Tyne. The final section draws together the main arguments and focuses on the Corporation's use of accounting data to justify inaction, and the opposition's use of accounting data in promoting their interests. It is argued that the outcomes of this conflict were parliamentary bills and 'Admiralty Enquiries' in 1849 and the eventual decision to place the control of the Tyne in the hands of a trust in 1850.

HISTORICAL BACKGROUND

In 1600, Queen Elizabeth's "Great Charter" gave monopoly control over the coal trade and principal council offices in Newcastle to the Hostmans' Company¹ in return for a shilling tax on every chaldron (a measurement of coal) of coal shipped

¹ Mackenzie [1827, pp. 703-704] traces the Hostmans' Company's origin back to a statute of Henry IV, in 1404 where they "seem to have been a kind of mediator between buyers and sellers". They loaded and unloaded the trade, at this time the bulk of which was coal and stones.

from the River Tyne. Six years later the Hostmans' Company gained the right to exercise Admiralty jurisdiction over the Tyne and with this came the responsibility to improve and maintain the river. Trinity House, which was established in London by royal charter in 1514, had control over the ports in the areas of London, Newcastle, Hull and Leith. Comprised of masters, pilots, seamen and merchant navy captains, its role was to regulate pilotage on the Tyne as well as act as a general lighthouse authority and charitable organization for the relief of mariners. In Newcastle: "The river jury² (who sat in the Court of Admiralty) was formerly composed of the gentlemen of the trinity-house, who were by far the fittest men for the purpose . . . the corporation thwarted the river jury, that the corporation complied with many requests which the river jury had refused to comply with and that, in consequence of all this, the river jury of trinity-house gentlemen gave up in disgust . . . then were succeeded by the cobblers, tailors, saddlers, slaters, smiths and the like [appointed by the Corporation]" [Mitchell, 1823, p. 17].

During the latter part of the 17th century, political allegiance played a large part in the make-up of the Newcastle Corporation. Following the resignation of the brethren of Trinity House, the Corporation was free to use its ancient electionary powers to fill the positions available on the river jury with men from the mysteries and societies³ of Newcastle who favored their views. Consequently, at the time of Mitchell's writing, the river jury was composed of "only two or three . . . [who] know any better how to conserve the navigation than they know how to navigate a ship to New Zealand" [ibid, p.12]. As a result, the River Tyne remained neglected and there was very little change in the way the Corporation was directed and controlled in

² This jury was made up of members from the various trades and bye-trades [see footnote 3]. The majority were not qualified in river matters but made up the corporation committees by virtue of their position in political society. They were responsible and Mitchell [1823, p. 18] implies subservient, to the corporation and for conservatism of the Tyne.

³ There were 12 Companies called Mysteries, representing groups of traders. These were Merchants, Mercers, Drapers, Skinners, Tailors, Saddlers, Bakers and Brewers, Tanners, Cordwainers, Butchers, Smiths, Fullers and Dyers. The earliest trade incorporated in 1436 (Smiths) and the last in 1621 (Butchers). There were also 15 societies called Bye-Trades. These were not Mysteries. These were Mariners, Weavers, Barber Surgeons, Cutlers, Shipwrights, Coopers, House Carpenters, Masons, Glovers, Joiners, Millers, Carriers, Pavours, Slaters and Glaziers. The earliest trade incorporated in 1426 (Coopers) and the last in 1656 (Pavours).

Newcastle until well into the early part of the 19th century when the political climate started to change.

The Corporation was aware of the navigation problems of the river as large sums of money were spent on assessing the conditions of the Tyne. The most significant report was by John Rennie, canal and river engineer, costing in excess of £2,000. His report as to “the best mode of improving its navigation”, produced in 1816, was to be a “benchmark” for the future improvement of the Tyne [River Committee, 1836]. However, his cost estimate for improving the river of £519,320 (more than ten times their annual total receipts) dominated the Corporation’s attitude towards carrying out any major improvement for years to come. It was recently commented: “The cost of his scheme was of major concern to the city and erring on the side of caution, the report was accepted but no action taken” [Port of Tyne, 1999, p. 43].

The state of the River Tyne, described as a “cursed horse pond” [Mitchell, 1823, p. 27] in the late 18th century, worsened through the inaction of the Corporation. There are numerous accounts of traders complaining to the Corporation that ships were running aground and or unable to get into the port due to the silting up of the river. Damage was being done to ships. The comment of one trader was typical: “It [is] a most difficult thing to charter a vessel in the Mediterranean, though coppered . . . they said they received greater injury to their bottom in the Tyne, than at any other place they went to; and that its repair cost more than any addition which was made to the freight” [Newcastle Town Council Proceedings (NTCP), 1840, p. 9].

Despite such complaints the Newcastle Corporation remained unmoved. As Guthrie [1880, p. 5] explained “The pressing necessity for enlarged harbor facilities to meet the requirements of modern commerce, and to withstand the competition of other ports was, apparently, not sufficiently felt. There seems likewise to have been a . . . great fear that the town’s revenue would be uselessly squandered in embarking on such an enterprise”.

In Newcastle foreign trade started to increase towards the end of the 1830s when the doors were opened to trade with India, China and the Levant. Improved shipping technology and design enabled ships to carry more and at a faster rate, increasing the volume of trade, especially with Germany and Holland. However, the Tyne was not well placed to take advantage of this. One councillor commented that “The River did not afford that accommodation to the increasing commerce and trade of the

port, which was imperatively demanded" [NTCP, 1839, p. 5]. A report of the Newcastle Corporation's Committee on Trade stated "The most obvious means of increasing the trade of the river, within the power of the Council, is the improvement of the River" [ibid]. A comment made in the *Tyne Mercury* [1833], shows that rivers were being better managed elsewhere, such as on the River Clyde where "[River dues] are kept distinct from the Corporation's funds, and are laid out in deepening and improving the river and harbour and in discharging the debt of the trust" [*Tyne Mercury*, 1833].

Trade figures from Johnson and Aughton [1925, p. 40] show that greater improvements occurred after 1850, when, by an Act of Parliament, control of the River Tyne was taken from the Corporation and given to a body named the Tyne Improvement Commission purposely created to control the affairs of the river. The number of foreign vessels trading inwards to the port was 708 in 1843 and 1477 in 1863. The number of foreign vessels trading outwards from the port was 4088 in 1843 and 8074 in 1863.

What the Corporation did spend money on prior to 1850 in the name of improvement was called "Pound Foolish" expenditure because it did not improve the River Tyne. For example, the purchase of a dredger, was described in the press as a "DESPI-CABLE machine which, at an expense of £3,000 . . . is only fit to clean out a gentleman's fish-pond, and perhaps not that" [*Tyne Mercury*, 1838]. Mackenzie [1827] tells us that the Corporation "were so far roused to a sense of their duty" as to employ Rennie and presumably the same went for Cubbit. Engineers, who were asked to report on the condition and improvement of the Tyne, often had little local knowledge and although their engineering abilities could be applied to any locality their commercial and financial knowledge could not: "[They] had not sufficient knowledge of the traffic on the river to offer any opinion respecting it" [NTCP, 1838, p. 6]. These engineers' estimates for improvement, based on vastly inflated London prices, created an over-prudent Corporation and caused it to err on the side of caution. This was the case in Rennie's report of 1816 and in Cubitt's report of 1837:

Extending the quay and applying the dredging machine to the river . . . the sum [required] would alarm the Council . . . Mr Cubitt calculated that the works could not be conducted together at a less annual sum than 10,000/ . . . (Councillor Doubleday) and the River Committee also, were of opinion that the two designs could

be carried into execution at an annual sum considerably less: and this opinion they grounded on the fact of having made enquiries of builders and others, as to the prices of stone, labour etc. in this part of the kingdom as compared with the prices in London, on which Mr Cubitt had formed his estimates [NTCP, 1837, p. 1].

The River Tyne was seen as requiring huge investment before any great benefit could be obtained, and the Corporation prioritized town and other expenses out of their limited funds. The Corporation often directing whatever expenditure it liked for the improvement of the town:

It had been proposed to build new Town Courts, Corporate Offices and Judge's Lodging House . . . [One councillor] had been astonished to hear one gentleman say, that not only might the ground in question be involved in this expenditure, but that they might expend any sum they pleased upon it — while the river Tyne, from which they derived the greatest portion of their revenues, and upon the improvement of which a large portion should consequently be expended, was to be left entirely out of consideration [NTCP, 1838, p. 22].

Local and resident engineers also produced reports on the condition and improvement of the River Tyne, but perhaps it was felt by the Corporation that these men were not of sufficient standing to arouse opposition to their policy on the river. Consequently, eminent engineers were brought in to survey a river Tyne which everyone recognized was in need of huge investment. The scale of the investment required meant that the Corporation would not be able to avoid debt and reduce costs, a policy they strongly adhered to. All the time and money spent on engineers' reports was arguably wasted as, more often than not, the reports were buried and little, if any, action was taken to improve this vital artery of commerce.

THE DEVELOPMENT OF ACCOUNTABILITY IN LOCAL AUTHORITIES

At the beginning of the period of this study "Corporations were private rather than public institutions, responsible to their members, the freemen, rather than to the citizens at large and committed to property interests rather than to the welfare of the town" [Fraser, 1979, p. 2]. Each corporation had its own approach to accounting. As far as Newcastle Corporation was concerned, accounting techniques were "firmly established in medi-

eval times” and the main focus of its financial management was to avoid debt and minimize costs [Halcrow, 1953, p. 152]. The state of the accounts prior to 1809 “showed the total receipts, total payments and the balance at the end of the year in three lines” [NTCP, 1833, p. 86]. The County Rate Act, 1815 required local authorities to publish their accounts. Halcrow [1953, p. 200] tells us that it was at this time that pressure was placed on Newcastle Corporation to publish its accounts: “In the early decades of the 19th century it was recognized that there was room for improvement in the methods of book-keeping . . . a number of petitions addressed to the Common Council by the Stewards of the Incorporated Companies focused attention on the accounts and prepared the way for change”.

Until their publication in pamphlet form by the Newcastle Corporation from 1818, the accounts could only be inspected by Companies and Freemen⁴ and “only a very few copies of the Corporation accounts are printed annually from a statement given to the stewards by their auditors” [Mackenzie, 1827, p. 640]. There were 24 auditors in total, two from each of the 12 mysteries. The auditors were often elected by “attending the election meeting” [ibid, p. 637] rather than according to ability. They were often the subject of severe criticism:

During many years the auditors placed large sums under one head, without any proper explanation . . . merely signed the chamber-clerks general account, as entered into the book, without examining either bills or receipts . . . (a) consequence of this neglect of duty in the auditors, negligence and corruption began to creep into the revenue department of the Corporation, until at length a spirit of dissatisfaction spread through the whole burghesses [ibid].

In 1809 most of the mysteries nominated men who “appeared willing and qualified to fulfil their oath”⁵ [ibid] and the unsatisfactory accounting procedures of the past were exposed. For example, auditors found substantial arrears due to the Corporation. They also discovered accounts from former years

⁴ All members of the Newcastle Corporation were Freemen and had vested interests in the town. They elected the Common Council and monopolised the powers and offices of town government before the 1835 reform.

⁵ The role of the auditors as defined by the Town Clerk of Newcastle at the 1834 Municipal Corporation Investigation was as follows: “they audit and compare all accounts with the vouchers, and see that there is an order from the governing body for each payment. These are their admitted functions; but they take upon themselves to make recommendations to the common council”.

that had never been closed and on which it was resolved "that the whole accounts be laid before us this year, or we will not sign the book" [1809, Auditors report of proceedings]. After a short dispute with the Corporation, the auditors obtained the remaining books and accounts requested and were able to complete the audit. In 1823 "the accounts were published in a pamphlet form and all the details clearly arranged under distinct heads" [Mackenzie, 1827, p. 641]. Cook [1961] adds that "In 1830 the auditors secured the publication in full of the corporation accounts . . . this was a substantial victory in a battle that had lasted since 1809" [p. 222].

Accounting reform occurred at different times across the U.K. Glamorgan Corporation's accounts were published in the *Bristol Gazette* in 1793.⁶ Nottingham Corporation's accounts were available for inspection by local freemen in 1795. Middlesex Corporation first printed accounts in 1815 and Liverpool Corporation did so in 1816 "as a result of popular agitation" [Livock, 1965, p. 100]. The early 19th century saw increasing resentment that political power in the municipalities was in the hands of a wealthy few. This sparked the move for a 'Municipal Investigation' and new corporations were formed under the Municipal Reform Act, 1835. This Act applied to 184 English and Welsh boroughs and attempted to bring corporations more in line with the social and demographic changes brought about by industrial progress and ultimately make them more accountable to the ratepayers.

Prior to 1835, charge and discharge accounting was widely used in many boroughs. However, Coombs and Edwards [1996, p. 48] comment that some boroughs also used double entry bookkeeping because "Charge/discharge accounting proved inadequate to meet the needs of municipal corporations due to the number, nature and rapidly expanding range of transactions undertaken during the late eighteenth and early nineteenth centuries".

After a second statute was passed in 1835, the Municipal Corporations Act, corporations were obliged to produce an annual return of receipts and expenditure and "a full abstract of his [the Treasurer's] accounts" to be available for inspection and purchase by the ratepayers "on payment of a reasonable price for each copy" [Municipal Corporations Act (MCA) 1835, S.93].

⁶ It is likely that they were published in Bristol as well as Glamorgan because Bristol was the main trading centre in the south west of England.

The Act did not mention the form the abstract should take but did state that it “should show all monies received . . . and disbursed” [ibid, S.60]. Furthering the accountability of corporations, ratepayers could also inspect the corporation’s books, accounts and minutes. However, as Edwards [1992, p. 68] tells us “the amount of financial information these contained varied considerably from one authority to another”.

One can clearly see from the accounts of the Newcastle Corporation, [see Figures 1-4], great improvement in the level of detailed disclosure, rendering the activities of the Corporation more open to social and political debate. In 1809 [Figure 1] the accounts, in a receipts and disbursements format, show very little detail. Most notable is the disbursement title “General Payments” with a large sum of £16,413 (nearly half the total amount) and no further explanation. By the time of the first publication nine years later, of accounts in a “Receipts” and “Payments” form, there had been some improvement in the level of disclosure [Figure 2]. In 1833-1835, the accounts were headed “Charge” and “Discharge” for the first time and the printed copies contained printed names which acted as a signature of the accounts for the year ending 1835 [Figure 3]. One noticeable feature of the accounts is the attention to detail on the “Payments” side, with added notes of explanation. By the end of the period of study, the level of disclosure was much greater than in previous years [Figure 4].

CONFLICT OF INTERESTS

As a product of the 1835 Act, the newly formed Newcastle Corporation consisted of men from a wide range of business activities — booksellers, tanners, bankers, printers, manufacturers, lawyers, doctors, but only one shipowner. The Corporation had no representation from other towns located on the River Tyne. Towns such as South and North Shields and Gateshead were desperate to see the river improved. Further, the representation of nautical and trading interests on the Corporation willing to voice concerns about the river was not significant. Most representatives enjoyed the power they gained from their corporate position and remained silent on the subject of river improvement to remain popular with the rate-paying voters. The majority of the Newcastle Corporation elect, made up of ‘56 gentlemen’; had substantial property interests in the town and preferred efficient roadways and local utilities to river improvement: “The Municipal Corporation, which owned and taxed the

FIGURE 1
Newcastle Corporation Accounts 1808/9
CORPORATION ACCOUNTS FOR THE YEAR 1809.

RECEIPTS.		DISBURSEMENTS.	
	£. s. d.		£. s. d.
Duty on Coals.....	3695 2 3	Interest of borrowed money.....	2785 8 0
Duty on ballast.....	8789 8 2½	Annuities.....	3021 15 2
Duty on Ship and Boat.....	834 3 8½	Conveyance of Ballast.....	3619 7 3
Goods and merchandise.....	542 17 2½	For Town's Works.....	4195 0 6
Freemen's admissions.....	44 0 0	Salaries.....	4126 4 3
Town's rents, &c.....	15645 17 2	Town Clerk's Bills for Two Quarters.....	390 1 8
Monies raised on annuities.....	2755 0 0	Town Marshal's Bill of Disbursements.....	774 7 9
Monies borrowed on interest.....	3070 0 0	Stationeries.....	104 13 1
Balance of last year.....	124 16 7½	General Payments.....	16413 4 11
	Total..... £35501 5 2		Total..... £35500 2 7

*The State of the Accounts, as closed by the Chamber Clerk, exhibited to and
 Objected by the Auditors on Friday.*

Receipts as above.....	35501 5 2
Payments ditto.....	35500 2 7
Balance.....	£1 2 7

The Statement obtained by the Auditors on Monday, Oct. 2, 1809.

Rents paid after the books were closed.....	1016 6 10
Monies remaining due to the Hutch.....	8343 5 11½
Balance from the Chamber Clerk's Statement.....	1 2 7
Total Amount carried to next year's Account.....	£9360 15 4½

Source: [Figs. 1-4]. Newcastle Corporation, 1849, *An Account of the gross income and expenditure of the Corporation of Newcastle upon Tyne as published annually for the last forty years*, Newcastle: Hugh McColl.

FIGURE 2
Newcastle Corporation Accounts 1817/8
CORPORATION ACCOUNT FOR ONE YEAR ENDING MICHAELMAS, 1818.

Da.	RECEIPTS.	£.	s.	d.	PAYMENTS.	£.	s.	d.
Balance from last year	...	2086	10	0½				
To Cash for Dues on Coals	...	£8308	18	6	Paid the poor in the different Hospitals	...	...	744 0 0
Conveying Ballast	...	12057	2	10	them interest of money vested in the Corporation by sundries	...	...	284 0 0
Dues on Ship and Boat	...	1320	18	10½	Annuities on the sum of £43018	17 6	...	4269 14 9
ditto on Goods and Merchandise	...	788	14	4	Interest on the sum of £44688	...	...	2619 8 10
for Freeman's Admission	...	20485	9	0½	Sundries, being money borrowed upon interest paid off	10198	11 6	10198 11 6
for Rents	...	8417	4	6½	Building committee's quarterly bills of disbursements	4727	15 5	4727 15 5
for Fines	...	480	14	7	Town Marshal's ditto	879	5 2	879 5 2
for Tolls	...	8913	19	0½	for conveying ballast	...	...	8349 2 8
raised by Annuities	...	450	0	0	Salaries, gratuities, and law charges	...	...	6891 1 4
borrowed upon Interest	...	7489	18	0	Land-tax for the town's revenues	...	...	240 0 0
of George Fothergill for Quay and Town Dues	...	2075	0	0	Fee-farm rent	...	...	101 15 10
of the Water Bailiff for Ballast Warrants	...	9564	18	0	for cleaning the streets	...	...	400 0 0
of him also, being the balance of his account, for the sale of a ship wrecked in the River, and weighted at the Expense of the Corporation	...	586	7	0	subscriptions to charitable institutions and for charitable purposes	...	...	418 15 0
for Mr. Mayor's samples	...	180	15	8	disbursements for public works	...	...	2808 11 8
of the Town Clerk, for one year's Interest upon his Bond	...	287	19	8	Tradesmen's bills	...	...	2887 10 3
of Robert Clayton, Esq., Mayor, for one pipe of Port Wine	...	14	10	0	contingent disbursements	...	...	687 14 6
for a dividend in a dobt duo from Surtees, Burdon and Co.	...	42	0	0				£42087 1 11
		130	1	6	In the Bank	...	...	£1250 4 0
		416	6	0	Hutch...	...	...	86 10 4½
		£43081	16	3½	Balance in the Hutch...	...	...	1264 14 4½
					<i>Proved A. M. H. & Co. 1818</i>			£43081 16 3½



FIGURE 3 Newcastle Corporation Accounts 1834/5

AN ABSTRACT of the Chamberlain's Accounts of their Receipts and Disbursements of the Revenue of the Mayor and Burgesses of Newcastle upon Tyne, showing the Income and Expenditure of that Body, for the year commencing Michaelmas, 1834, and ending Michaelmas, 1835, with the Balance in the Litch on the 5th day of October, 1834, and on the 5th day of October, 1835.

	£.	s.	d.	£.	s.	d.
CHARGE.						
Balance in the Hatch on the 5th October, 1834.....	5	13	0			
Receipts showing the income within the year, viz.—						
On Coals.....	47861	0	1			
Ship and Boat.....	1683	17	4			
Goods and Merchandise.....	2187	1	1			
for conveying Ballast.....	8486	16	4			
Ballast Warrants.....	348	0	0			
Town Dues.....	139	10	4			
Quayside Tolls.....	164	10	9			
Mr. Mayor's Stables.....	7	10	9			
Toll Through.....	31483	0	1			
Blucher Market.....	1784	10	9			
Vegetable Market.....	732	1	0			
Tripe Market.....	140	10	0			
Fish Market.....	80	0	0			
Fairs and Markets in the Town.....	40	9	6			
Fairs and Races on the Moor.....	187	12	10			
Quay Side.....	65	12	0			
Butcher Market.....	40	8	3			
Hay Market.....	27	12	3			
of Walker Estate.....	8	11	0			
other Messuages, Lamb, and Tenements.....	3088	0	3			
Pews in St. Ann's Chapel.....	3819	12	5			
Ballast Hills Dorial Ground.....	7	12	0			
Fines.....	19	16	0			
Fresmen's Admissions.....	802	10	9			
Annates, money raised by granting.....	60	13	4			
Newcastle & Carlisle Waterworks.....	1100	0	0			
Newcastle & Carlisle Waterworks.....	4010	0	0			
Subscription for 50 Shares, to 31st Dec. 1835.....	117	12	10			
Sir Thomas White's Charity, loan to F. A. Paddon repaid, (see account marked O post).....	25	0	0			
Repayment for Advertising Resolutions relating to the Dutch War, erroneously charged in last year's account of payments.....	5	5	8			
+ Available arrears.....	1374	7s.	11½d.			
	8065	0	2			
	40886	0	11			
DISBURSE.						
Disbursements, shewing the Expenditure within the year, viz.—						
(A) For Port and Harbour Charges.....	7001	13	6			
N.B. This Item includes 4409s. 11s. 8d. paid for conveying ballast and all expenses incident thereto, besides which, hand above 000s. a year, is used for ballast depots, without any charge for fuel.						
(B) Ammunition, Gun Cases, and Tubes.....	500	14	10			
Interest on 6470s. 10s. money borrowed.....	4811	4	8			
Ditto on purchase annuities.....	2533	9	8			
Ditto money borrowed at paid off.....	118	0	0			
(C) Streets, Roads, and Lanes, making, repairing, and scavenging.....	4064	11	3			
(D) Trust Money.....	64	3	4			
(E) Hospitals.....	1018	7	8			
(F) Grammar and other Schools.....	478	18	0			
(G) Clergymen, Churches, and Chapels.....	377	0	0			
(H) Mr. Mayor's Salary and Mansion House Expenses.....	2561	13	7			
(I) Mr. Town-clerk's Salary, St. Nicholas's Chapel, &c.....	144	10	0			
(J) Salaries, and Town Marshal's Salaries and Police Expenses.....	806	7	0			
(K) Various Salaries and Allowances.....	1864	14	2			
(L) General Repairs and Improvements.....	1046	10	11			
(M) Miscellaneous Disbursements.....	1092	17	1			
(N) Subscriptions and Donations.....	871	17	9			
Newcastle and Carlisle Railway Two Calls of £10 a Share each, on 60 Shares.....	1000	0	0			
	30585	12	10			
Balance in the litch on the 5th October, 1835.....				20	8	1
				20845	0	11

(Signed) HENRY INGLEDAW, }
JOHN DROWN, } Secretaries to the Auditors.



harbour represented none of these interests, and by reason of its legal rights to devote the proceeds of its petty customs duties for its own advantage, was even pecuniary biased against them all" [Webb, 1908, p. 724].

An article in the *Tyne Mercury* [1833] clearly shows the underlying reason why the Newcastle Corporation adopted a policy of inaction:

The annual average receipts of the Corporation for the eighteen years immediately preceding 1827, amounted to £38,142 while the annual balance in the hutch⁷ [the amount left-over at the end of the year] never exceeded £2,000. Now if nearly one-half their income were curtailed [i.e. to be expended on the improvement of the river], it is manifest that their power, and various influence, would be considerably broken down . . . [due to less revenue available] this is sufficient to explain what has so long been a paradox to the public, namely, that many members of the Corporation, who are largely engaged in trade and manufactures, and are fully aware of the great general benefit that would result from the improvement of the river, do, not withstanding, in their corporate capacity, refuse their concurrence to any very expensive scheme of amendment, and thus, so far, counteract their individual private interests. They make this sacrifice rather than see the pomp and glory of the Corporation reduced to depend on £20,000 a year, or that their patronage should be in the least diminished.

PROMOTION OF INTERESTS THROUGH ACCOUNTS

The main argument of the paper is that it was the publication of accounts that made the neglect of the River Tyne visible to an emerging opposition (the press, councillors and petitioners mainly headed by the people of Shields). Further, that responsibility for the improvement of the river was taken from the Corporation and, in 1850, as a result of pressure, was placed in the hands of the Tyne Improvement Commission. However, the Corporation also used the accounts to justify its own inaction. The paper now examines these issues under three sub-headings: the

⁷ "A large chest (that contained the town's money) with nine separate locks, each of a different pattern. The mayor and each of the eight chamberlains (they were elected from amongst the burgesses and assisted the clerks of the chamber) had a key so that the chest could not be opened unless all nine were present together" [Halcrow, 1953, p. 152].

case for change, the defense by the Corporation, and the proceedings of the Admiralty Enquiry that, ultimately, dealt the final blow.

The Case for Change: Early accounts of opposition to the Newcastle Corporation's reluctance to improve the River Tyne can be traced to the 17th century when a series of papers titled "Conservatorship of the River Tyne" appeared [published 1849]. The line of argument centered on the physical condition of the river. It was Captain Phipps, a well-respected 18th century mariner, who considered the Tyne to be "capable of becoming one of the finest rivers in the world, but which ignorance, inattention, and avarice" had converted into what he called a "cursed horse pond!" [Mitchell, 1823, p. 27]. In another instance, a call was made for a public general meeting because "the navigation is likely to sustain much further injury" unless action was taken. It was intended that "nobility, gentry, merchants, coal owners and ship owners and all other interested in preserving the navigation of the river Tyne will attend" [Lawson, 1799].

Publication of annual accounts enhanced the accountability of the Corporation to the rate-payers. It was during the 1830s that the financial arguments came to the fore which were to dominate the battle for the power over the River Tyne. A petition was made to King William by the free burgesses of Newcastle upon Tyne in 1832. This was during the election of the Common Council and a majority of the burgesses⁸, tired of the "Toryism in Newcastle" [Cook, 1965, p. 212], were "in favour of upsetting the controlling power of the Common Council" [ibid, pp. 225-226]. The petition asked for an enquiry to be established into the mismanagement and poor state of the river. The petition was littered with proofs and references to the published annual accounts. For example, an extract from the petition read:

It appears from the accounts . . . that from the year 1821 to 1831, both years inclusive, a period of 11 years, the sum of 217,833*l.* 1*s.* 8³/₄*d.* has been received by the corporation of Newcastle (relating to the river income) . . . that the paltry sum of 1,265*l.* 12*s.* 9*d.* only, was during the period, expended in either improving the navigation of the river, or facilitating shipping, trade,

⁸ "An inhabitant charged with the defence of the place in which he lived, and, in return for his military services, was entitled to certain privileges and immunities" [Mackenzie, 1827, p. 652].

and commerce, or in deepening the bed of the river or otherwise . . . [While] a clear revenue of upward of sixteen thousand pounds is yearly drained from the public without any check [Macgregor, 1832, p. 4].

The monetary values used in the petition were based on the authority of Mackenzie's *History of Newcastle* [1827] and stated that: "During the three years preceding 1827, the Corporation received from the river £74,764 . . . out of which was paid £22,472 . . . leaving £49,291 . . . or an average annual income of £17,291 . . . deduct £1,291 . . . for the salaries of the harbour master and petty officers employed on the river, there will remain a sum of £16,000 a year available to the improvement of the river" [ibid, pp.18-19].

Prior to the 1835 Act the Corporation kept all dues and revenues in one general account. With the majority of the revenue generated from the Tyne and no distinction in the general account to the source of this revenue, it was difficult to determine what funds were generated from the river and less likely to be returned. This revenue was administered with "cool and inexorable partiality" towards the town [*Tyne Mercury*, 1833].

However, the neglect of the Tyne in favor of the town became even clearer when the new form of keeping the accounts was made public by the newly reformed Corporation and when revenues were classified under different heads and in more detail. Extant accounting information showed clearly how reluctant the Corporation was to direct any substantial expenditure towards the improvement of the River Tyne [see Figures 1-4], even though there was great pressure from a growing opposition for them to do so: "We cannot wonder that feelings of the public should be most sensitive on a point of such vital importance to the interests of the community at large" [Armstrong, 1836, p. 1].

One of the main activists using the accounting data was William Mitchell. He wrote during the 1820s and 30s in the *Tyne Mercury* under the alias of "Tim Tunbelly" or "Peter Putright". The letters of the former were later compiled and published in a book [Mitchell, 1823]. Mitchell invited comments and promoted awareness through the medium of the press. Gallhofer and Haslam, [2001, p. 29] showed how in the late 19th century "radical political activists" used accounting data through the medium of the press as an "emancipatory" rather than "repressive . . . praxis" and they noted "how few studies have [articulated] accounting in the context of social struggle". In many ways, the opposition in the case of the River Tyne during the early 19th century, also used the press as an 'emancipatory' force. Cook

[1965, p. 213] refers to Mitchell as a "Radical journalist" who was antagonistic towards the Tory regime. Mitchell attempted to increase public awareness of the state of the Tyne, stimulate opposition against current practice and thus encourage positive action to improve the river and benefit Newcastle as a whole. Mitchell [1823, p. 121] commented that: "The corporation has received this year [1822] the enormous sum of £19,148.6s.7d. from dues, &c. from the Tyne. Have they, then, expended a single farthing on the improvement of that river? There is no notice of any such expenditure in the accounts!"

The development of the argument for change can be seen from a petition which was lodged with the Corporation almost 20 years later by 120 of the oldest and most respected mercantile firms, bankers and tradesmen of the borough. They complained that the large proportion of the Corporation's revenue derived from the river but was not allocated fairly. The river was not being improved to enable new trading relations to prosper. From the published accounts the petitioners found that the gross revenue from the Tyne during 1837-1839 was £79,575.6s.4d., and the total expenditure on improvements only £35,168.9s.7d. This meant that there was on average an excess of £14,802 each year from the river but which was spent elsewhere. The petitioners then examined the level of rates levied on the town and found that £10,689 was raised but £28,418 expended on the service of the town, such as improvement, watering, lighting, and scavenging. This meant that on average an excess of £5,909 each year was spent on the town but not raised by the town.

Opposition also came from disaffected councillors who were aware of the the handsome return the Corporation received from the River Tyne. They pressed hard in Corporation meetings for further revenues to be voted to the River Committee. These councillors made liberal reference to the accounts when making their case. One councillor said:

Let then [the Corporation] take the book of their receipts and expenditure, and ask themselves where the revenue which they had to expend came from? In the balance sheet, the first class of receipts were, port and harbour dues on coals, ships and boat, goods and merchandise, and for conveying ballast by which 19,975*l.* were brought to account. Now that large sum came directly out of the river. If the river were dried up tomorrow, not one farthing of that 19,900*l.* would they get [NTCP, 1839, p. 8].

Further, a 'Statement Respecting the Port of Newcastle upon Tyne' by Dyson, Hall and Parkes, Parliamentary Agents, 1840 stated "The complaints made of the present system seem borne by the statements of the official servants of the Corporation (who used the accounts) as well as by their published accounts". Another councillor considered that: "The Council would not find a safer nor a better investment; and he was not alone in thinking that it was to the river they must look for improved commerce and trade in this port; and that they should be careful to augment the great artery which supplied them with the larger part of their revenue" [NTCP, 1845, p. 74].

One councillor in particular (Straker), who was a Newcastle merchant and user of the River Tyne, was a very outspoken member of the Corporation. He used information in the accounts as a basis for his allegations against certain members of the Corporation over a number of years and accused the engineer of the river with mismanagement, misconduct, jobbery, and waste. When altering a road in a field at Walker "which cost a considerable sum, and no account of it in the engineer's accounts" the amount was entered in the groins account, i.e. a river account. Straker held that the alteration had nothing to do with the groins, and thus the river, but was made for the convenience of a public house and should not be placed in this account. The River Committee knew nothing about this expenditure supposedly made by them: "It surely cannot be understood, that when money is given for the river, it is to be wasted in this matter" [NTCP, 1839, p. 103]. The River Committee itself also came under heavy fire, it being "were not particular in the expenditure of the money awarded to them. They gave in an estimate for one thing, and spent the money upon another" [NTCP, 1841, p.122]. Further, "the River Committee had all along mismanaged matters. A great sum had been lost . . . Hunter's Quay had been pulled down four times and rebuilt" [NTCP, 1842, p. 122].

Even though these allegations were not proven, the episode, which was highly publicized at well-attended public meetings and in the local newspapers, increased the distrust in the Corporation's accountability.

Strong opposition also came from interested parties using the Tyne in areas surrounding Newcastle who did not have a voice on the Corporation. The towns of the Shields and Gateshead strongly argued that the river suffered due to the relative financial advantage of the inhabitants of Newcastle over their neighbors. The "petty jealousy of sister towns" influenced

Newcastle councillors who were unwilling to spend what they saw as Newcastle income on other towns on the river [Macgregor, 1832, p. 117]. It was argued that the seaward boroughs “just influence in the confederation [be] heartily acknowledged” and the “incubus of clerical seigniorage put to flight” before any working agreement could be reached [ibid]. “Down to 1848 all Custom business for the port had to be transacted at Newcastle, no matter where the vessel loaded, although North and South Shields together owned more shipping than Newcastle, and the greater part of Tyne based vessels loaded and discharges in Shields harbour” [Hodgson, 1903, p. 199].

It was considered a “great hardship that [the Shields towns] should be compelled to pay for landing goods at Newcastle which do not come within ten miles of it” [NTCP, 1834, p. 47]. The relentless petitioning by the people of Shields finally paid off in 1848 when the Port of Newcastle was split — Port of Tyne and Port of Shields — and an extra controller was established at North Shields. A year later the people of Shields petitioned the House of Commons for total independence from Newcastle on the basis that: “1st, that this body had mismanaged the river; 2ndly, that it had grossly misappropriated its revenue; and 3rdly, that the powers and authorities by which these deeds had been committed, should be transferred to new hands” [NTCP, 1849, pp. 50-51].

The Defense of the Corporation: Just as information in the published accounts was used to attack the inaction of the Corporation, the same accounts were utilized by the Corporation to justify their lack of expenditure on the River Tyne. The accounting data was used in support of the Corporation’s “Penny Wise” system of avoiding debt and reducing costs based. One river engineer, Richardson [1836, p.10], reporting on the Tyne commented that “The first report of the Financial Committee has been published and shows plainly enough, that any considerable outlay for the improvement of the River, is wholly impracticable” as the Corporation’s funds were not adequate. However, in his concluding comments Richardson acknowledged that “where improvement is practicable, it would be unwise to withhold the attempt given any over scrupulous consideration of expense, for in the preservation, if not the improvement of the navigation of the Tyne, Newcastle is entirely dependent” [ibid, p.15].

The Corporation vote, dominated by the purse holders (the Finance Committee), believed that the river was improved

enough to accommodate increasing trade. The accounts also proved that there was no money to fund further improvement. It was also argued that “They could not borrow money for the river. It was contrary to the letter and the spirit of the Municipal Reform Act. They were not to expend capital for outlay over revenue” [NTCP, 1839, p. 3]. The Municipal Reform Act, 1835 stated that revenues that ought to be applied for the public advantage should not be diverted from their legitimate use, and not be squandered for the benefit of individuals. The ‘spirit’ of the Act refers to corporations using their revenue appropriately instead of spending it wastefully and making up shortfalls by borrowing. At a Finance Committee meeting, one councillor commented that the Corporation “had expended more than their revenue by 4000*l.* during the last 4 years, and had run that much in debt. Now was it not more prudent to pay off a portion of that balance, than to go on running into more debt?” [NTCP, Dec 1845, p. 60]. This councillor later criticized the River Committee for continuously over-spending their allocated budget. He also claimed that the expenditure of the River Committee brought no benefit: “Why, there was no possibility of binding them down to their allotted revenue; much less to any intelligible or tangible plan of expending it upon the river. The Corporation would not only be condemned, but justly so, if they continued to disburse enormous sums upon the river, year after year, from which, after all, no proportionate or substantial benefit was derived” [ibid, pp. 72-73].

More pressure was placed on the limited funds for river improvement in 1846. The usual policy of the Finance Committee of the Newcastle Corporation, was to estimate total revenue, make allocations for “unavoidable” expenses and divide the remainder (often equally) between the River and Town Improvement Committees. The Corporation was able to justify their policy of revenue allocation through what was considered a “more wholesome principle” to their budgeting system, the creation of a surplus fund of £2,000 to cover any “unexpected calls upon the corporate funds”, “public improvement” or to “be applied in the reduction of the debt” [NTCP, 1846, pp. 379-380]. This approach reduced the funds available for river improvement further. However, the policy was overhauled in 1849 due to the far poorer state of the Corporation finances: “The Finance Committee do not think it prudent to appropriate more of that amount than can by possibility be avoided [and so the Committees were], limited as nearly as possible to the amount of their fixed charges. . . . The Finance Committee are aware that such a

limitation would put a stop to all river works" [NTCP, 1849, p.14]. By the end of the 1840s the Corporation's inaction in improving the River Tyne had reached breaking point.

Admiralty Enquiry: Dissatisfaction over the conditions and control of the river became so acute that in 1849 a parliamentary bill was deposited by the people of Shields opposed to the Newcastle Corporation's inaction. This proposed to take river dues and control of the Tyne out of the hands of the Corporation of Newcastle and entrust them to Commissioners elected for the purpose. The Corporation, seeing the opposition's bill as a threat to what they viewed as their "hereditary rights to river dues", and fearful of losing the voting power and revenues from the river to a Commission representing interested parties outside Newcastle, framed their own bill — The Tyne Improvement Bill, 1849. In the latter it was argued (as before) that under the concept of prudence, there were insufficient funds to increase expenditure on the river and in any case the Corporation were doing enough. The opposing bills sparked two 'Admiralty Enquiries' in 1849. The minutes of Newcastle Corporation during the time of the first 'Enquiry' typically show the Corporation's attitude:

... it is evident that change is going on [to the river] ... the assertion that the expenditure upon the river formed a good investment for money, involved a bad principle ... investments should be made advisedly, not incidentally ... he believed that [the river would not be taken from their control] unless the Council became lax and inattentive [NTCP, 1849, p. 47].

Captain Washington headed the investigation into the management and condition of the River Tyne. He gave an account of the various river dues collected by the Corporation and the manner in which they had been expended. Ultimately, it was accounting data that was chiefly drawn on in these investigations. The enquiry found:

That on average for the past seven years the income derived from the river has exceeded 26,000*l* a year, while the sum laid out in improvements has been less than 5,000*l* a year. ... From an inspection of the Corporation's accounts of the last year it seems that the receipts from the river were 27,907*l* and the expenditure, including salaries &c. 10,824*l*, showing a balance otherwise appropriated of rather more than 17,000*l*. In

the column of payments it will be seen that the cost of watching the borough for the past year was 6,229*l*, whereas the rate levied for watching was only 3,774*l* . . . thus showing a deficiency of rates of 17,447*l* [A.E., 1849, p. 3].

Captain Washington concluded that:

According to an abstract of accounts which had been put in by the Treasurer to the Corporation, the whole amount received from the river since 1809 (when the accounts were first printed) had been 957,973*l*; whilst the whole sum laid out on the river; including all charges for conveying ballast, salaries, management, &c., during that period, had been 397,719*l* — the difference between those two sums, exceeding half a million of money, having been appropriated to the lightening, paving, watering and scavenging the streets of Newcastle [AE, 1849, p. 4].

A report in the *North and South Shields Gazette* shows the influence of this investigation on the fate Tyne:

The evidence of gross mismanagement of the River Tyne and misappropriation of funds levied for its conservation was so perfectly astounding to the Admiralty Court . . . that the conclusion arrived at by the Admiralty was that such evidence had never before been heard respecting any river, and that this important harbour and river should not be trifled with any longer [1850].

Ultimately, it was decided by Parliament that, under the River Tyne Improvement Act, 1850, the control of the River should be taken from Newcastle Corporation and placed in the hands of a trust called the Tyne Improvement Commission. This Commission “embarked upon a major series of port improvements which enabled the Tyne to survive as a major port” [McCord, 1979, p. 77]. The Commission successfully controlled the Tyne over the next 100 years. The Commission’s success can be seen clearly by the following comment: “One of the most far-reaching changes in human history took place between 1850 and 1914, when the volume of international trade probably increased ten-fold in this relatively short period . . . [aided by] the more sophisticated harbour facilities” [Newcastle City Libraries, 1969, p. 1].

CONCLUSION

The paper has focused on the use of accounting data by Newcastle Corporation and its opponents in the debate over the improvement of the River Tyne. Significant municipal reform took place in early 19th century Britain. Corporations were made more accountable to the ratepayers of their districts under the Municipal Reform Act, 1835. The provisions of the Municipal Corporations Act, also of 1835, made the neglect of the River Tyne clearer when a new form of keeping accounts was adopted and made public by the newly reformed Corporation. It has been shown that opposition fuelled by the increasing availability of accounting data put greater pressure on the Corporation. The Corporation's "Pound Foolish, Penny Wise" system was made visible and was no longer tolerated.

The marginal improvement that the Corporation did make to the River Tyne was, as one councillor put it in 1845, like "illustrating the old proverb of putting money into a bag of holes". "All the time, labour, and money, bestowed by the Corporation during this period may be said to have been almost barren of beneficial results" [Walker, 1905 p. 6]. The published accounts were used against the Corporation to campaign for river improvement, and it was with these accounts that the Corporation tried to justify inaction. Gallhofer and Haslam [2001, p. 29] showed how in the late 19th century "radical political activists" used accounting data by the medium of the press as an "emancipatory" force. Significantly, a key factor enabling the opposition's campaign for the improvement of the Tyne was the press and the use accounting data in the same 'emancipatory' way.

This research into the use of accounting in a single corporation suggests the potential for further historical investigations. How the accountability of other corporations changed after the municipal reform of 1835 would also be useful area of research. It would be interesting to know if the Newcastle case was exceptional and whether the increased accountability through the publication of accounts placed any other corporations in compromising situations where they were stripped of control over key assets.

REFERENCES

- A.I.: Admiralty Enquiry 1849.
 Armstrong, P. (1994), "The Influence of Michel Foucault on Accounting Research," *Critical Perspectives on Accounting*, Vol.5, No.1: 25-55.

- Armstrong, W.G. (1836), *Observations of the Improvement of the Navigation of the Tyne*, (Newcastle: Emerson Charnley).
- Callon, M. (1980), "Some Elements of a Sociology of Translation: Domestication of the Scallops and Fishermen of St. Brieuc Bay" in J. Law (ed.) *Power Action and Belief: a New Sociology of Knowledge* (London: Routledge and Kegan Paul): 196-233.
- Cook, M. (1961), "The Last Days of the Unreformed Corporation", *Archaeologia Aeliana*, Vol.39, 4th Series: 217-232.
- Coombs, H.M. and Edwards, J.R. (1993), "The Accountability of Municipal Corporations," *Abacus*, Vol. 29, No. 1: 26-52.
- Coombs, H.M. and Edwards, J.R. (1996), *Accounting Innovation, Municipal Corporations 1835-1935* (New York: Garland Publishing).
- Edwards, J.R. (1992), "Companies, Corporations and Accounting Change, 1835-1933," *Accounting and Business Research*, Vol. 23, No. 89: 59-73.
- Edwards, J.R., Anderson, M. and Matthews, D. (1997), "Accountability in a Free-Market Economy: The British Company Audit, 1886," *Abacus*, Vol. 33, No.1: 1-25
- Fraser, D. (1979), *Power and Authority in the Victorian City* (Oxford: Basil Blackwell).
- Gallhofer, S. and Haslam, J. (2001), "Mobilising Accounting in Labour Disputes and the Strategies of Radical Political Movements: Some Late Nineteenth Century Episodes." Paper presented at British Accounting Association Conference, Nottingham.
- Guthrie, J. (1880), *The River Tyne its History and Resources* (Newcastle: Andrew Reid).
- Halcrow, F. (1953), "Mr. Treasurer – Newcastle upon Tyne before 1835", *Local Government Finance Journal*, July, 151-153; September, 200-202.
- Hein, L.W. (1978), *The British Companies Acts and the Practice of Accountancy 1844-1962* (New York: Arno Press).
- Hodgson, G. (1903), *The Borough of South Shields, From the Earliest Period to the Close of the Nineteenth Century* (Newcastle: Andrew Reid).
- Johnson, R.W. and Aughton, R. (1925), *The River Tyne, its Trade and Facilities* (Newcastle: Andrew Reid & Co. Ltd).
- Jones, R.H. (1986), *The Financial Control Function of Local Government Accounting*, PhD Thesis, University of Birmingham.
- Jones, R.H. (1989), "On Local Government Accounting History. The Case of Central Establishment Charges," *Financial Accountability and Management*, Vol. 5, No. 2: 59-71.
- Jones, R.H. (1992), "Accounting in English Local Government from the Middle Ages to c.1835," *Accounting and Business Research*, Vol.22, No. 89: 197-209.
- Jones, S. and Aiken, M. (1995), "British Companies Legislation and Social and Political Evolution during the Nineteenth Century," *British Accounting Review*, Vol. 27, No. 1: 71-82.
- Latour, B. (1986), "The Powers of Association", in J. Law (ed.) *Power Action and Belief: a New Sociology of Knowledge* (London: Routledge and Kegan Paul): 196-233.
- Latour, B. (1987), *Science in Action: How to Follow Scientists and Engineers through Society* (Milton Keynes: Open University Press).
- Livock, D.M. (1965), "The Accounts of the Corporation of Bristol: 1532 to 1835," *Journal of Accounting Research*, Vol.3, No.1: 86-102.
- McCord, N. (1979), *North East England: An Economic and Social History* (London: Batsford Academic).

- Macgregor, J., (1832), *Observations on the River Tyne with a View to the Improvement of its Navigation* (Newcastle: J. & J. Hodgson).
- Mackenzie, E. (1827), *A Descriptive and Historical Account of the Town and County of Newcastle upon Tyne, Vol. II* (Newcastle: Andrew Reid).
- Maltby, J. (1999), "'A Sort of Guide, Philosopher and Friend': The Rise of the Professional Auditor in Britain," *Accounting, Business & Financial History*, Vol. 9, No.1: 29-50.
- M.C.I. : Municipal Corporation Inquiry, 1833/4.
- Miller, P., (1990), "On the Interactions between Accounting and the State," *Accounting, Organizations and Society*, Vol. 15, No.4: 315-338.
- Miller, P., (1991), "Accounting Innovation Beyond the Enterprise: Problematizing Investment Decisions and Programming Economic Growth in the U.K. in the 1960s," *Accounting, Organizations and Society*, Vol. 16, No.8: 733-762.
- Miller, P. and O'Leary, T. (1989), "Hierarchies and American Ideals 1900-1940," *Academy of Management Review*, Vol.14, No. 2: 250-265.
- Miller, P. and O'Leary, T. (1990), "Making Accounting Practical," *Accounting, Organizations and Society*, Vol.15, No.5: 479-498.
- Mitchell, W.A. (1823), *The Letters of Tim Tunbely Gent.*(Newcastle: W.A. Mitchell).
- Nikitin, M. (2001), "The Birth of a Modern Public Sector Accounting System in France and Britain and the Influence of Count Mollien," *Accounting History*, Vol. 6, No. 1: 75-101.
- Neu, D. (1999), "Discovering Indigenous Peoples: Accounting and the Machinery of Empire." *Accounting Historians Journal*, Vol. 26, No.1: 75-101.
- Newcastle City Libraries, (1969) *Looking Back at the Tyne* (Newcastle: Newcastle City Libraries).
- Newcastle Corporation, (1809) *Report on the Proceedings of the Auditors of the Accounts of the Corporation of Newcastle upon Tyne*, (Gateshead: J. Marshall).
- Newcastle Corporation, (1849), *An Account of the Gross Income and Expenditure of the Corporation of Newcastle upon Tyne as Published Annually for the Last Forty Years* (Newcastle: Hugh McColl).
- N.T.C.P. : Newcastle Town Council Proceedings (1836-1851).
- Oldroyd, D. (2001), "Historical Trends in the Development of Accounting Practice," Newcastle University Discussion Paper in Accounting and Finance, No.2001/1.
- Preston, A.M. (1992), "The Birth of Clinical Accounting: a study of the Emergence and Transformation of Discourses on Cost and Practices of Accounting in US Hospitals," *Accounting, Organizations and Society*, Vol.17, No.1: 63-100.
- Port of Tyne Authority (1999), *Port of Tyne: The First Two Thousand Years* (British Publishing Company Ltd.)
- River Committee (1836), *Papers relating to the River Tyne*, (Newcastle: T&J Hodgson).
- Robson, K. (1991), "On the Arenas of Accounting Change: the Process of Translation," *Accounting, Organizations and Society*, Vol.16, No.5/6: 547-570.
- Rose, N. (1991), "Governing by Numbers: Figuring out Democracy," *Accounting, Organizations and Society*, Vol. 16, No.7: 673-692.
- Storror, A.C. and Pratt, K.C. (2000), "Accountability vs. Privacy, 1844-1907: The Coming of the Private Company," *Accounting, Business and Financial History*, Vol.10, No.3: 259-291.
- Tyne Mercury* (1833 and 1838).

- Walker, J. (1905), *The Tyne as a Navigable River*, (Newcastle: Andrew Reid).
- Watts, R.L. and Zimmermann, J.L. (1979), "The Demand and Supply of Accounting Theories: the Market for Excuses," *The Accounting Review*, Vol. 54, No. 2: 273-305.
- Webb, S. and B. (1906, 1908), *English Local Government from the Revolution to the Municipal Corporations Act: the Manor and the Borough*, Parts I & II (London: Longman).