

Accounting History

The census as accounting artefact: A research note with illustrations from the early Australian colonial period

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Abstract

Carnegie and Napier (1996, p.7) call for studies in accounting history which expand or reinterpret the archive, contending that the results can provide "insight into accounting's present and future through its past". In this article the census is revealed as specifically grounded within the domain of accounting, and is presented as an artefact arising from a range of necessities to account and to satisfy obligations to be accountable. The prior, limited use made of census data in accounting history studies is detailed, and a number of historical censuses examined from an accounting perspective. Particularly emphasized and exemplified are early colonial Australian censuses and musters. A discussion of the potential for using this largely unmined archive in informing a range of studies of accounting's past, based on a variety of historiographical approaches, is developed and offered as a means for extending and supplementing existing research agendas in accounting history.

Keywords: *Accountability; accounting history; archive; census; Colonial Australia; historiography; public sector accounting; research agenda*

Introduction

In discussing historical research in accounting, Carnegie and Napier (1996, p.7) note that “our notion of what constitutes the archive, and our ways of communicating, explicating and interpreting the archive, should not be taken as fixed”. Parker (2001) also supports this call for studies in accounting history which expand or reinterpret the archive.

For the historian, censuses are among the most important, comprehensive public documents available. While most dictionaries define a census as an enumeration of the population, situated within the confines of demography, such definitions are limiting, only partially describing what a census is, and failing to address the purposes for which it is used or useful. Rather, as elaborated in this article, the historical context and uses of the census are very much tied to accounting and accountability. Throughout the ages censuses have provided a vital source of data for governments in charting future courses for economies, making public expenditure decisions, promoting the development of commercial ventures, and monitoring societies. While the earliest censuses had clear functions within the context of accounting, particularly in providing data to enable governments to levy taxation on the populace, it seems that numerous roles of censuses have been overlooked by accounting historians.

This article provides a research note, suggesting a variety of approaches for utilising census data in studies of accounting history, and setting a research agenda for using Australian colonial censuses in particular. This discussion is accompanied by illustrations to support the notion that both historical and more modern-day use of censuses are entrenched within the field of accounting, serving as inputs into decision-making, in planning and resource allocation by governments, and the formulation of public policy. Examples are also provided to emphasize the role of censuses in *ex post* reporting and evaluation, functioning to support monitoring and controlling activities, the measurement of wealth and valuation of assets, and the discharge of accountabilities.

The current, limited use made of census data in accounting history studies is reviewed in the next section of this article, and subsequent sections discuss the rationale for, and uses of, census data, with a particular emphasis on unearthing potentialities for the data to inform and extend a range of accounting history studies. The accounting essence of the census is rediscovered and implications are drawn for investigating the census archive in more contemporary times, using several specific examples derived from early Australian colonial musters and censuses. These musters and censuses are principally those for the colony of New South Wales (NSW); the first and largest of the British penal colonies in Australia, with the most extensive collection of census data covering the early colonial period from first European Settlement in 1788 through to the end of the

Georgian period in 1830. Detailed information about these records, including the years in which musters were taken, geographical areas surveyed, nature of the data collected, and where the records are now held, is publicly available from the Society of Australian Genealogists (2008) (see also *State Records New South Wales [SRNSW]*, 1708–1901; Lewis, c.1998; Adelaide Proformat, 2008).

Prior use of census data in studies of accounting history

Despite the contention that “widespread use [is] made of census documents by nearly all disciplinary approaches to study of the past” (Steckel, 1991, p.579), existing accounting history studies reveal that utilization of census data has been almost exclusively restricted to examining accountants, as opposed to accounting. In particular, the data have been employed in investigating the gender and ethnicity of accountants and the constituents of professional accounting associations (see Kirkham & Loft, 1993; Craig & Jenkins, 1996; Wootton & Kemmerer, 1996, 2000; McKeen & Richardson, 1998; Annisette, 2000; Carnegie & Edwards, 2001; Kim, 2001; Emery *et al.*, 2002; Walker, 2002, 2003). Some studies have also used census data as a source of background information about individual accountants, shareholders and organizations (see Carnegie *et al.*, 2000; Craig, 2000; Capozzili, 2001; Bernal *et al.*, 2005; Fowler, 2005; Espejo *et al.*, 2006; Johns, 2006; Rutterford & Maltby, 2006). Despite the number of accounting history studies cited above, which are largely biographical or institutional histories, in all of these studies the census figures as a peripheral archive for delineating a population of interest or for sketching aspects of the milieu within which an individual or organization existed. The census does not appear to have been more generally viewed or interrogated as an accounting artefact in and of itself.

The census as *accounting* record

The ancient “Roman census system was fundamental to the political and military organisation of the Roman Republic” (Gargola, 1989, p.321). Within this system “censors, as their title implies, were assessors” and one of the original aims of the Roman censuses was to determine:

each citizen’s value to the community in terms of arms and armour ... and thereby determining the *classis* to which he should belong and the *centuria* to which he should be assigned ... That the census, in all but the very earliest stages of its history, was primarily concerned with the assessment of property is clearly shown by the consistent use of *censeo* in financial contexts. (Wiseman, 1969, p.59)

As discussed in the Christian Bible (Luke, 2:1), one of the early Roman censuses arose from a “decree from Caesar Augustus, that all the world should be taxed”.

According to Penndorf (1930, p.243), it was this census that established the relationship between taxation and balance sheet, such that disclosures to census takers by citizens of the Republic, upon which basis tax would be levied, necessitated that Romans “kept not only exact accounts of their daily receipts and expenditures, but also exact statements of their property”. One and a half millennia later, the *Florentine Catasto of 1427* is one example of the enduring nature of the Roman form of property census.

From a British perspective, the confluence of census and taxation is reflected in the Domesday Book of 1086 (see Williams, 2002), which “is remembered mainly as a census, but it also served as a register of land values on which crown assessments could be based” (Chatfield, 1977, p.21). Seen as “a landmark in accounting history” and constituting the first English, written system for government accounting (Oldroyd, 1997, p.14), the Book has been the subject of extensive analysis and lively debate by modern accounting scholars. Many features of the Book are similar to the earlier Roman censuses, being both a property register and a basis for taxation. It also extended the use of the census to include the means for auditing, accountability, and government decision-making, resource allocation and control (see Godfrey & Hooper, 1996; Hooper, 2006; McDonald, 2002, 2006). Examples of other British historical records that connected property and taxation, and were used in the decision-making and monitoring activities of the Crown, include the pipe rolls from 1129 to 1832 (NA, E372), Irish poll tax and hearth money rolls of the seventeenth century (see MacLysaght, 1967; *Public Records Office of Northern Ireland [PRONI]*, 1997) and tithe applotment books, 1823–1838 (PRONI, 2001).¹

The first federal American census was taken in 1790 and the first English census in 1801, while prior to 1861 “the number of European countries which had ... censuses could be counted on the fingers of one hand” (Wolfe, 1932, p.357). The 1790 American census included few items – name of the household head and data on the number of free persons and slaves in the household (US Census Bureau, 2002). It was not until 1841 that the decennial censuses of England and Wales included the names of all individuals in a household, together with other limited information. By way of contrast, the British government’s first major Census of Ireland in 1821 disclosed not only the name, age, gender and occupation of each person, but also the land on which each family resided, down to 0.5 acre lots. The 1841 Census of Ireland was still more comprehensive and considered literacy, classes of housing, and the number of rooms in houses. The final report of this Census included minute detail about some of the assets held by individuals, revealing, for example, that in 1837 the 9,000 residents of a town in Donegal collectively owned 10 beds, 93 chairs and 243 stools (Woodham-Smith, 1962/1991, p.20).

Most censuses of the late eighteenth and early nineteenth centuries did not include the wealth of detail reflected in the contemporaneous Australian colonial censuses, and thus these Australian records are particularly unique and significant

and are among the earliest of their kind in the world. The first systematic muster of the European population of Australia was taken shortly after the arrival of the First Fleet in 1788 (Baxter, 1987) and general musters of the population of the colony of NSW were held annually between 1795 and 1825,² together with a range of convict, livestock and other musters often conducted more frequently (*SRNSW*).

Musters enabled the government to count the population and note whether individuals were self-supporting or victualled from the government stores. They also served as a control over the convict population and assisted officials in determining the colony's ability to support itself without recourse to the public stores. (Baxter, 1987, p.xi)

The first muster officially described as a "census" occurred in 1828 "after it was found that a Governor had no right to compel free men to come to a muster" (*SRNSW*), and the same land and livestock details collected in numerous of the earlier musters remained an integral part of this census. It was not until about 1850 that the agricultural census became a more distinct survey (Australian Bureau of Statistics [ABS], 2006).

Subsequent developments in the range of inclusions in censuses, internationally, have allowed census data to form the backbone of national accounts. Snooks (1994, p.152) depicts the use of Australian census data more than a century ago as "a new approach to historical social accounting", where statisticians pioneered the concept of national accounting enabling "the first *official* estimates of national income to be produced anywhere in the world". The modern Australian Census is acknowledged as having a primary purpose in the distribution of government funds and in supporting "planning, administration, policy development and evaluation activities in the public and private sectors" (ABS, 2002). The links between the census, government, and accounting today are well illustrated in the case of the USA, where census information and reporting falls within the purview of the US Census Bureau as well as the US General Accounting Office (1998) and the Government Accountability Office.

Informing early Australian colonial accounting history

"Description and analysis of early accounting history within Australia is incomplete" (Craig & Jenkins, 1996, p.214), although there has been more extensive research of this era in the last decade (see Scorgie & Reiss, 1997; Craig, 2000, 2002; Booker & Craig, 2002; Craig *et al.*, 2004; Johns, 2005). One problem is the absence of a larger archive, which is disappointing given that economics was one of the major drivers for the establishment of the colony. However, the census played an important role in the administration and development of colonial Australia and accounting historians have not yet tapped this archive nor touched upon the idea

of the census as accounting artefact. In order to emplace this census archive in context it is necessary to overview relevant aspects of Australian history in this period.

While one reason for transporting offenders to the colony was because of the overcrowding of British prisons, historians (see Shaw, 1966; Welsh 2004, pp.28–34) have made clear that we should not “accept without question what may be termed the ‘disposal of convicts’ theory” (Swan, 1973, p.7). Rather, there were various political and economic exigencies that provided equally, if not more important rationales for convict transportation. As an expansionist empire competing with other European nations for a foothold in new lands, populating Australia with British subjects, albeit convicts, had political advantages that suited imperialist purposes. In 1786, when the British government decided to start a convict settlement in NSW, “Britain’s first thought was that convicts sentenced to transportation across the seas should help build a new British naval base on the long trade route to India” (Blainey, 2000, p.448). Certainly, the arrival of the First Fleet in January 1788 was well-timed, since a fortnight later two French frigates arrived off Botany Bay (Stuer, 2001, p.355). A further reason for convict transportation rested with notions of reformation of persons of the “criminal class”, although “alongside the language of reform was the language of commerce”, and the idea that the convict system should be economically self-sustaining (Byrne, 1993, p.19). Thus, “the decision to transport felons to New South Wales was seen as the best effective social and economical outcome” (Scorgie & Reiss, 1997, p.73).

A critical problem for the colony was that most transportees had been city dwellers (Hughes, 1987/1996, p.159) and therefore lacked farming skills, with the exception of the Irish, a significant minority of convicts who were more frequently from rural areas (Robson, 1965). Food shortages in the late 1700s and early 1800s (see Egan, 1999) made the development of farms, and the use of convict labour in agricultural employ an “economic necessity” (Alford, 1984, p.81). Foodstuffs, such as wheat and corn/maize, became currency (Kercher, 1996, pp.143–4) and so many convicts were put to farming. In the economy of NSW from 1788 to the 1820s, bookkeeping barter was a common form of keeping accounts, arising from a range of factors including prevalence of the use of barter and that “money was scarce, varied and bad” (Parker, 1982, p.140). Other factors, such as isolation and social conditions, also contributed to this development of barter accounting (Carnegie, 2004). In the very early period of the colony, particularly in relation to planning and controlling for the military government’s Commissariat, accounting was conducted according to British naval tradition, with two of the three main forms of accounts being statements of personnel on rations and “inventories of food and other provisions in physical units” (Scorgie & Reiss, 1997, p.53). Thus it happened that “musters were intended for the information of the Commissary-General

and the Provost-Marshal” (Sainty & Johnson, 1985, p.9), with a key role being to detail who was victualled from the government stores (*Historical Records of Australia [HRA]*, Ser.1, Vol.1, p.298).

The task of keeping such accounts was largely in the hands of military officers of the NSW Corps. The all important pastoral enterprises of this period, as well as the business dealings and economic contributions of the ordinary person, whether free settler or emancipist (ex-convict),³ are highly under-represented in the accounting documentation kept at the time or which remains in existence today. While there is a dearth of accounting research on early Australian colonial history, there is a similar scarcity of such research concerning pastoral endeavours, and what little is available generally relates to the Victorian period (see Carnegie, 1995, 1997, 2004; Carnegie & Potter, 2000). As with the Domesday Book, property in the early colonial censuses is expressed in terms of area. The censuses also include accounts of production, detailing land under cultivation, livestock, and inventories of agricultural output.

Musters and censuses provided a means for discharging a range of accountability obligations. The *Government and General Order* issued in connection with the 1822 Muster of NSW (*Col Sec*) required the census collectors to take the names “and a correct Account of every person”. The government needed to track the whereabouts and occupations of convicts, as individuals and as part of work gangs (land clearing parties and chain gangs known as Iron Gangs), as well as make decisions about to whom convict labourers would be assigned to work. Convicts were accountable to those overseeing them and were required to report to constables and magistrates (the census collectors). In turn, these local authorities were accountable to the colonial governor for law and order in their districts, and the Colonial government was accountable and reported to the British government on the progress of the colony. Details of musters were forwarded to England as despatches by successive Colonial governors and any delays in receiving this information from the Colony were noted. For example, in 1810 the Secretary of State for the Colonies wrote to Governor Macquarie about the poor frequency of returns, directing that if possible, convict musters be taken biannually (Lord Liverpool, 1810, cited in Sainty & Johnson, 1985, p.10). By 1822 there was a more formalized system in place for making *Returns of the Colony* (“Blue Books”) to England.

A research agenda for accounting history and the census

There is a wealth of deserving research opportunities suggested by the early Australian census data and a range of historiographies for examining the archive and for using the archive to supplement studies reliant on other primary and

secondary sources. In constructing accounting histories, whether narrative or interpretive, the census provides a basis for analysis and commentary on various economic, political, and social aspects of a nation, its enterprises and people.

Economic and policy-based research

In looking at the uses of information about households and estates in Ancient Egypt, Ezzamel (2002, p.236) contended that:

Accounting provides several metrics which convert activities and commodities into apparently precise quantities which can be acted upon by social and economic agents. This quantification renders activities of human agents visible to principals acting at a distance. Moreover, even when dealing with concrete, visible commodities, such as grain or bulls, the intervention of accounting sharpens this visibility.

Such accounting of bulls by number and flax by bundle, as in Ezzamel's analyses, equates with the methods of quantification of livestock and stores of grain in the colonial censuses, making readily visible not only the extent of collective, colonial pastoral activity, but also that of individual farmers. A person's total landholding, including that which was cleared and/or cultivated, the number of different types (and in some cases the gender)⁴ of livestock, and bushels of agricultural produce on hand, appear in particular censuses and musters. By identifying districts as well as individual owners, cross-comparisons can be made of landholdings, stock and agricultural production by region.

From an agency perspective, undertaking musters and censuses may represent a monitoring cost incurred by the colonial government (as principal) to assess the actions of the free settler or emancipist farmer (as agent). Such monitoring being all the more important since land in the early colonial period was generally awarded by way of grant subject to an annual rental payment,⁵ with government reserving, and often acting on, the right to withdraw a grant for reallocation to a potentially more productive beneficiary (see, for example, Ryan, 1981). The data disclosed in the censuses and musters can also be viewed as an *ex post* record of decisions taken by colonial governments in making a range of key decisions, including the award of land grants to individuals and groups of individuals (for example, free settlers versus emancipists), and in accounting and accountability for those decisions. In summarizing a range of publicly-funded initiatives in the colony under Governor Macquarie, Baxter (1988a, p.x) argues that "Macquarie's policies are reflected in the General and Land and Stock Musters for 1822", which also serves to "document the effect of Macquarie's policies on the ordinary individual". Analysis of census information in this light would provide a glimpse into what Previt's *et al.* (1990, p.5) term the "policy perspective" of accounting history research, in linking policy decisions with political and economic outcomes.

The musters and censuses also provided vehicles for meeting accountability obligations to both the colonial and British authorities for performance and progress in the colony. Accountability was clearly an important consideration for the colonial governors. Governor Macquarie felt that the 1820 Muster was too inaccurate to forward to England and consequently ordered a further muster to be taken in 1821 (Baxter, 1988a, p.xi). Constituting a useful primary source for accounting historians that includes “information about convicts and free people that would be difficult to locate elsewhere” (Baxter, 1987, p.xviii), the musters and censuses nevertheless reveal inconsistencies and omissions, including the results of “hazy recollection ... deliberate intent to mislead [or] ... errors by the clerk” (p.xvii). While not always presenting reliable or complete information, the “1828 census ... was certainly more accurate than today’s national census” (Nicholas, 1988, p.120). Census data might be, therefore, most appropriately used as an additional panel of data that adds to existing archival sources.

One other means for accounting history researchers to utilize this archive in economic and policy studies is to examine how well the actual decisions of governments, particularly in resource allocation and expenditure, aligned with what appear to have been government’s policy imperatives as apparent from analysis of census data. Did the colonial government prioritize the allocation of resources according to areas of need? How did census information impact the British government’s decisions in developing colonial policy, or in terms of their assessment of the stewardship and accountability of colonial governors? British Commissioner Bigge’s critical assessment of Governor Macquarie, and the consequences of that inquiry, particularly concerning the recommendation to abolish land grants to emancipists, is perhaps a key case in point.

Microhistorical accounting research

Moving from broad-based economics and policy approaches, the identification in the census and musters of individuals, their livelihoods, pastoral holdings and agricultural assets, as well as persons employed by organizations such as the Australian Agricultural Company, exposes obvious possibilities for compiling and writing biographies and prosopographies. Contributions of census data in providing background information to support emerging research trajectories, such as in the areas of household accounting (see Kirkham & Loft, 2001; Carnegie & Walker, 2007a,b) and microhistories (see Williams, 1999), is a further example. Table 1 (reproduced from Bisman, 2007, p.6) demonstrates how such data were used to illuminate the life of an individual within a microhistorical accounting study.

Census data are also relevant within the broader context of critical and interpretive accounting historiography, including studies of marginalized groups, of histories based on labour process theory, or examinations framed within the power-knowledge-discourse relationships posited by Foucault.

Table 1: Assets of convict George Best, 1801-28

	1801 settlers' muster	1801 King's muster list ^a	1802 land & stock muster	1820 col sec ^b	1820 Bigge comm. ^c evidence	1822 muster	1828 census
Total land (acres)		90	85		455	735	805
Cleared land (acres)		55	80		160	210	340
Cultivated land (acres)					63		70
Wheat sown (acres)	30	53	32			40	
Maize/corn sown (acres)	12		25			20	
Head of cattle			1	200		221	340
Number of sheep	2	1	3	600	230	200	1,140
Number of pigs	63	70	33			80	
Number of goats	7	3	4				
Number of horses		1	2			9	19
Wheat (bushels)			30			20	
Maize (bushels)			300			40	

Notes: ^a Governor King's List is published as part of *Musters and Lists: New South Wales and Norfolk Island 1800-1802* (Baxter, 1988b); ^b Colonial Secretary's Office (*Col Sec*) - details disclosed on application for land grant, June 1820 (Fiche 3014;4/1823 No.49), and letter from Frederick Goulburn (Colonial Secretary) to Constables on Duty in the Cow Pastures, 25 November 1820; ^c Oral evidence of George Best, one of "four expert witnesses selected to testify as to the state of agriculture in New South Wales" before the Bigge Royal Commission (Ritchie, 1971, p.63; see also Bigge, 1822-3; Ritchie, 1971, p.83; Fletcher 1976, p.93).

Accounting history research on the margins

In discussing the role of the modern census in the formation of identities and struggles for political power, Kertzer and Arel (2002, p.2) argue that “the census does much more than simply reflect social reality: rather, it plays a key role in the construction of that reality”. Research of “history from accounting’s margins” (Hammond, 2003; see also Annisette, 2007), including the social construction of realities with reference to gender, race and ethnicity, is a key area that may benefit. The census and muster data can, if used in a manner consistent with the underlying tenets of “new” accounting histories, aid in foregrounding people who have been marginalized or oppressed. For example, the Australian colonial censuses and musters provide details for investigating gender divisions in asset ownership and the roles of women in commercial and agricultural enterprises (see the muster analyses of Perrott, 1983; also see Deacon, 1985). Further, specific censuses can facilitate historical accounting research that considers aspects of religion and ethnicity. The 1828 Census categorised individuals into 16 different religions and denominations. Analysis of the data could reveal disparities in government resource allocation decisions and land ownership patterns according to principal religious groupings. Comparisons of the landholdings of Roman Catholics and Protestants is a potential starting point in light of the prevailing anti-Catholic (and anti-Irish) attitudes and policies of the colonial and British administrations (see O’Farrell, 1986).

The censuses and musters are, however, almost devoid of mention of indigenous Australians. Aborigines of the era neither had notions of land or stock ownership analogous to those of Europeans, nor any formal land rights according to the colonial administration, and while attempts were made, particularly in the 1830s and 1840s, to muster Aborigines in certain districts, the various “Returns of Aboriginal Natives”⁶ generally include only those males to whom blankets were issued (see Flynn, 1997; Smith, 2005). It was not until 1967, when a referendum brought about constitutional change, that Aborigines were counted in Australian censuses.

Yamey’s (1981, p.127) discussion of cultures without written language, or business people who were illiterate, is also relevant in considering marginalised groups. He noted, “pity the poor historian ... if he, realistically, decides to ignore non-written accounting”. Censuses produced during the Australian colonial period often provide the only accounting and accountability information available about the business ventures and livelihoods of particular individuals. In discussing the 1811 General Musters, Baxter (1987, p.xxvi) notes that the majority of the people included in the musters could not write. The census data can thus give voice to those who were unable to speak personally to historians through other forms of written records.

Information about status also appears in the musters and censuses. While a person was labelled either convict or free in the 1811 General Musters, more detailed differentiations were provided in the 1822 General Muster and 1828 Census.⁷ The specific convict musters, as well as the free settler-emancipist-convict trichotomy apparent in the general musters, can be viewed as mediums for defining and perpetuating distinctions in social groupings in the population and for commodifying convicts. In discussing pre-colonial and colonial censuses in India, Peabody (2001) conceptualizes censuses as surveys of “human inventories” and such views of humans as inventories of labour-related assets were not uncommon in the eighteenth and nineteenth centuries in British or ex-British colonies. Studies of accounting practices concerning slave labour in the American antebellum south and elsewhere (see Fleischman *et al.*, 2004; Tyson *et al.*, 2004) have examined the monetization of slaves, the disciplinary environment of plantations, and the use of gang structures. While there were differences in contexts, although some contemporaneous parallels were drawn,⁸ the characteristics of, and accounting for this slave labour resonate well with the lack of freedom, gang structures, and punitive environment experienced by convict labour in early Australia. Prior studies of accounting for slaves are, therefore, suggestive of approaches to examining the power of the census in commodifying convicts.

Marxist theory

Marxist theory and the labour-process perspective opens up further vistas for analysing census information, particularly given the assignment of convicts to work on farms and as part of road gangs and clearing gangs, and the attendant problems of using convicts as an often uncooperative labour force. Details concerning convicts assigned to work the pastoral properties of private individuals are contained in the musters and censuses. Bryer (2000), in noting the role of Marxist theory in accounting histories, pointed to the issues of “class conflict in trade and agriculture, and calculative mentalities, as prime movers” of the theory.

One of the chief outcomes of the British Bigge Commission’s investigation (1819–21) of “all the laws, regulations and usage of the settlements” in the colony of NSW (Pike, 1967, pp.99–101) was support for the pastoral industry, particularly larger-scale farming and fine wool, “for that was the Colony’s one aspect which promised profit to the mother land” (Barnard, 1946, p.129; see also Torney, 1998, p.69). The finding clearly favoured the exclusives; those who championed the abolition of land grants to emancipists and argued that convict labour should be directed to large settler-landowners (see Quartly, 1998, p.156). While it is unclear if census data were used to add fuel to the case of the exclusives, there is obvious scope for progressively analysing the data for indications of their success in defeating pro-emancipist policy reforms.

Foucauldian interpretations

Another approach for examining the census archive is the critical perspective founded upon the works of Foucault and his interpretations of Bentham's model prison, the panopticon. Jeremy Bentham developed and discussed his ideas for the panopticon in a range of works from 1787 through to the second decade of the nineteenth century (see Dinwiddy, 1984, 1988; Conway, 1988), and thus contemporaneously with a number of the Australian colonial censuses and musters outlined in this article. The ideas of constant monitoring and surveillance central to the design of the panopticon are also present in the accounting texts of both Jeremy Bentham and his brother. The texts demonstrate a particular concern for the role of accounting in government and in the redesign of social institutions (Gallhofer & Haslam, 1994b), but with potential negative socio-political implications arising from the works suggesting "an accounting shaped as 'factual', numerical and uniform" and over extensively applied "as an instrument of surveillance" (Gallhofer & Haslam, 1994a, p.261).

While Foucault (1975/1977) saw the panopticon as a figurative means for modelling society, in the context of early Australia the panopticon prison design also has a more obvious relevance given that the country was composed of penal colonies. Consistent with Foucault's (1980) notions of the "inspecting gaze", and the synoptic and analytic visibility derived from the panoptic view, the censuses can be interpreted as providing the colonial government with the capacity for surveillance of the general population, and the convict population in particular. The census is a key part of the mechanisms identified by Foucault as "technologies of governmentality" (see Rose, 1991, p.673; Jones, 1997), assisting in the creation of a "governable population"; a not uncommon usage of accounting data in British colonies in the eighteenth and nineteenth centuries (see Neu, 1999). Foucault's concept of surveillance, coupled with the specific *Discipline and Punish* theme of his work in the context of prisons, is exemplified in the interconnections between monitoring, discipline and punishment in the procedures applied to the conduct of the musters. The necessity for surveillance and disciplinary power dictated the need to muster the population. Those responsible for organizing and collecting census data were district magistrates and constables; two major groups of colonial enforcers, and where disciplinary power failed, punishment awaited any who did not appear for muster. The *Government and General Order (HRA, Ser. 1, Vol.1, p.678)* for the 1795 Muster threatened that an individual's failure to attend muster would result in being "confined in the cells, put to hard labour, or corporally punished", with similar warnings accompanying notices of later musters.⁹

Concluding comments

Census archives present an array of largely untapped opportunities for researchers of accounting history who are interested in studying public sector policy.

decision-making and surveillance, and the roles of accounting in affecting the lives of individuals and groups of individuals. Carnegie and Napier (1996), whose suggestions for expanding and reinterpreting the accounting archive provided a motivation for this article, stress that:

The basic starting point will continue to be the archive, understood in a wide sense as comprehending not just records of profit-oriented businesses but also those of individuals, not-for-profit organizations, the public sector and other entities, and understood in a deep sense as embracing all records ... that tell us about the role, use and impact of accounting.

This article presents an attempt to expand the archive by placing census data firmly within the ambit of accounting, detailing the historical and modern uses to which these data have been put, and illustrating how accounting history researchers could utilise one such census archive. The purpose (and argument and evidence offered) is not to suggest that the census archive should drive the research agenda. Rather, the intention is to indicate the usefulness of census data in addressing a range of existing priorities in historical studies of accounting.

Notes

1. Pipe rolls provided records (and audit) of public revenue and expenditures (*NA*, E372). Hearth money rolls included details about householders, households and of the taxes levied on fireplaces in households (MacLysaght, 1967). Poll tax rolls gave “detailed facts about individuals” and of the taxes levied on all persons over 12 years of age, and are regarded as a seventeenth century census substitute (*PRONI*, 1997). Tithe applotment books, “may be regarded as equivalent to a census of agricultural holdings in the years before the Great Famine” of Ireland (*PRONI*, 2001).
2. Some of the principal, published early colonial censuses are the *General Musters of New South Wales, Norfolk Island and Van Diemen’s Land 1811* (Baxter, 1987), *General Muster and Land and Stock Muster of New South Wales 1822* (Baxter, 1988a), and the *Census of New South Wales November 1828* (Sainty & Johnson, 1985).
3. In colonial Australia, emancipist “was a term used to denote convicts who were free, usually through being pardoned, but sometimes through having served their sentence” (Laugesen, 2002, p.71).
4. For example, the gender of livestock was recorded in the *1802 Land and Stock Muster*.
5. Rentals were normally payable to the government only after an initial five to 10 year establishment period.
6. The information recorded in these returns included the male’s name (which was often Anglicised), the census taker’s estimate of his “probable age”, the number

of wives he had, the number and gender of his children, the tribe to which he belonged, and the district concerned. See for example, *Col Sec 4/2302.1, 4/2219.1 Reel 3706, and 4.6666B.3 Reel 3706.*

7. The various categories featured in these later records included "Came Free", "Born in Colony", "Convict" (or the euphemism, "Government Servant"), convict with "Ticket of Leave" (a form of parole), "Free by Servitude" (convict sentence expired), and two categories of pardoned convicts.
8. More generally there were also contemporaneous parallels drawn between the two, with one officer of the *Surprize* (a Second Fleet convict ship which reached Australia in 1790) noting that some of the shackles worn by the prisoners were the same as those used in the Guinea slave trade, although he felt that slave ship conditions were more merciful than those of the Second Fleet (Younger, 1970, p.71). A similar comparison between slave and convict transportation was also drawn in a speech by Sir Charles Bunbury to the House of Commons in 1793 (cited in Lowenstein *et al.*, 1996).
9. The warning of 1795 was largely repeated for the 1802 muster. Shortly after the General Muster of 1811 a *Government and General Order* appeared in the *Sydney Gazette* newspaper stating that any convicts or emancipists who had failed to attend the muster "will be punished with the utmost Severity".

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