



Child accounting and ‘the handling of human souls’[☆]

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A B S T R A C T

Child accounting texts published in the US during the early to mid-20th century are utilised to reveal the potency of Foucauldian analyses of accounting as a disciplinary technology. It is contended that child accounting – a vogue technique for recording, monitoring and governing the school pupil – provides a compelling illustration of Foucault’s emphasis on individualisation as a foundation for the exercise of disciplinary power. Further, child accounting encompassed mundane practices which could activate disciplinary power such as continuous hierarchical surveillance and normalising judgment. Centred on the child in the place of instruction rather than the employee in the corporation, the study offers a socio-historical exploration of accounting at its margins and in a domain where Foucault’s work on discipline has particular resonance.

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Introduction

The white, cool, thinly ruled record book sat over us from their [teachers’] desks all day long, and had remorselessly entered into it each day—in blue ink if we had passed, in red ink if we had not – our attendance, our conduct, our “effort,” our merits and demerits; and to the last possible decimal point in calculation, our standing in an unending series of “tests” – surprise tests, daily tests, weekly tests, formal midterm tests, final tests... That white thinly ruled record book figured in my mind as the judgment seat; the very thinness and remote blue lightness of its lines instantly showed its cold authority over me; so much space had been left on each page, columns and columns in which to note down everything about us, implacably and forever. As it lay there on a teacher’s desk, I stared at it all day long with such fear and anxious propriety that I had no trouble believing that God, too, did nothing but keep such record books, and that on the final day He would face me with an account in Hebrew letters whose phonetic

dots and dashes looked strangely like decimal points counting up my every sinful thought on earth (Kazin, 1951, pp. 17–18).

So wrote Alfred Kazin, writer and literary critic, of his schooldays in 1920s New York. To the modern eye it appears quite extraordinary that the mere recollection of a “white thinly ruled record book” should continue to incite such angst and disdain in adulthood. It may also surprise to learn that it is likely that this record book, in all its conspicuous omniscience, was perceived by the teacher who kept it as a component part of an accounting regimen – child accounting – “the recording of all activities, instructional and executive, that are necessary in the keeping of the essential records of the individual child during his school life” (Moehlman, 1924a, p. 27). Devising a comprehensive, uniform system of child accounting occupied the attention of many educational administrators and researchers in the USA during the first half of the 20th century. Child accounting systems were implemented in several states.

As with Taylorism, from which its proponents often drew inspiration, child accounting generated heated debate among contemporaries and later commentators. Its advocates claimed that the technique was progressive and conducive to social efficiency and the maximisation of educational opportunity. It enabled the measurement

[☆] Courtis (1924, p. 8).

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and alleviation of retardation, truancy and child labour (*Manual for Child Accounting*, 1953, p. 1; *Manual of Instructions*, 1955, pp. 35–36; Michigan State Teachers' Association, 1924, pp. 3, 7). Critics of the practice detected something more sinister. Child accounting was perceived as an illustration of the socially divisive effects attending the intrusion of quantification and managerialist ideals in education (Dewey, 1921, 1922; Young, 1929). It was seen as a bureaucratic imposition on the teaching profession (Iowa State Teachers Association, 1927, p. 3), a technique which helped turn schools into factories, and a contributor to a loss of humanism in educational purpose. For one historian the measurement craze, of which child accounting was a foremost manifestation, amounted to nothing less than “an American tragedy in education” (Callahan, 1962, pp. 244–264). It constituted a diversion from the essential objects of pedagogical endeavour – “In the end, the American people got what they deserved for forcing their educators to spend their time on accounting rather than on the education of children” (p. 120).

Although child accounting prescriptions and practices in US public schools from the 1920s to the 1950s have been studied by historians of educational administration they appear to have escaped the attention of historians of accounting. This is despite their potential to enrich understandings of the actualisation of accounting in the social domain. Moreover, child accounting provides an opportunity to advance key discourses on the manner and extent to which accounting has functioned as a technique of disciplinary power. Child accounting also offers a compelling instance of the manner in which accounting assumes “different forms in different places and at different moments of time” (Hopwood, 2007). It provides further scope for exploring how accounting is often most interesting at its margins (Miller, 1998). In the context analysed here accounting was understood as a measurement technique which extended beyond the economic entity and the processing of financial transactions. One authority on the standard terminology of educational record keeping defined ‘accounting’ broadly as “The procedure of maintaining systematic records of happenings, occurrences, and events relating to persons, objects, or money and summarizing, analysing, and interpreting the results of such records” (Putnam, 1974, p. 112).

The academy is alert to the notion that accounting is a practice with profoundly social derivations and implications (Burchell, Clubb, Hopwood, Hughes, & Nahapiet, 1980; Hopwood, 1983; Miller, 1994, 2001). More challenging is demonstrating its assembly and significance in places associated with the government of social as opposed to economic life (Miller & Rose, 1990). During the 1980s and 1990s a number of commentators pointed to the ways in which historical studies might advance understandings of accounting in the social realm (Burchell et al., 1980; Hopwood, 1985; Hopwood & Johnson, 1986; Miller & Napier, 1993) but the substantial focus of historical scholarship on calculative practice in the business enterprise has not been conducive to sustained progress (Walker, 2008a).

Indeed, performing studies which identify the operation and intertwining of accounting in the social past is complicated by the problem of identifying what the precise social

implications of accounting might be (Hopwood, 1985). When formative research agendas on accounting and the social were set, it was recognised that this was not only a field of “potential significance” but also one of “enormous complexity” (Burchell et al., 1980). Demonstrating the social construction, significations and impacts of accounting is challenging. The consequence is that “the relationship of accounting to the social has tended to be stated and presumed rather than described and analyzed” (Burchell, Clubb, & Hopwood, 1985). In historical studies there is often a reductionist descent towards vague generalities about the social implications of accounting, focusing on the social contexts of its emergence and operation, or the deployment of broad definitions of calculative technologies which can render the presence of accounting unconvincing (Walker, 2008b).

Theoretical and epistemological explorations of the intersections of accounting and the socio-historical have been urged to address the difficulties of locating the social determinants and impacts of the practice (Hopwood, 1985). One philosopher whose work has particular significance here, given his essential concern with the social realm and the institutions within it, is Foucault. Foucault's insights to disciplinary power have featured large in attempts to enlighten the history of accounting. His analysis supplies the theoretical framework for the current study which seeks to extend knowledge of the functioning and potential impacts of accounting in the social domain through an historical exploration of child accounting as an instrument of disciplinary power.

In the next section a Foucauldian framework is outlined and is attended by a review of the application of Foucault's ideas to previous historical studies of accounting. There follows a contextualized discussion of the emergence of child accounting from the late 19th to the early 20th century, its differentiation from other forms of accounting in the educational arena, and the extent of its implementation from the 1920s. The paper then analyses child accounting as an instrument of disciplinary power by demonstrating its use as a technique of individualisation, continuous hierarchical observation and normalising judgment in relation to the school pupil. In addition to summarizing the principal findings of the study as they relate to the exercise of individualised discipline, it is suggested in the conclusion that child accounting also illustrates the expansion of the quantitative techniques deployed to govern target populations in disciplinary society.

Disciplinary power and the pedagogic in accounting history

Foucault's thinking on the emergence of disciplinary society, particularly as espoused in *Discipline and Punish* (originally published in 1975), has been rehearsed many times in the accounting literature. Here it is sufficient to reprise some essential tenets in order to frame the subsequent analysis of the child accounting prescriptions which appeared in 20th century America.

While Weber recognised that rational administrative processes in political and economic organisations gener-

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