

**"GETTING AND SPENDING" – ACCOUNTING AND CORPORATE
GOVERNANCE ARCHIVES IN THE NATIONAL ARCHIVES OF IRELAND
AND THE PUBLIC RECORD OFFICE OF NORTHERN IRELAND**

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ABSTRACT

The compilation of a database of accounting and corporate governance archives in the National Archives of Ireland (NAI) and the Public Record Office of Northern Ireland (PRONI) – the first of its kind in the Irish accounting field – offers a significant resource both for the further development and internationalisation of Irish accounting history and for an enhanced and mutually beneficial interface between history and accounting. The authors report on the project, highlighting the importance of evidence and the archive in historical research and briefly outlining the development of the NAI and the PRONI and their status as depositories of historical records in Ireland. The engagement of Irish historians with the accounting and business fields and the work-to-date in accounting history in Ireland is explored. The paper concludes by setting the current research in a methodological context, arguing that archives are not an end in themselves but a means to a greater understanding and interpretation of the past.

INTRODUCTION

As economic and social historians we should use our models . . . to understand the nature of human activity in the mundane matters of getting and spending. (Clarkson, 2002, p. 12)

This paper reports on a research project which resulted in the compilation of a database of accounting and corporate governance archives in the National Archives of Ireland (NAI) and the Public Record Office of Northern Ireland (PRONI)¹. The database, which comprises 332 archival sources at the NAI and 68 at the PRONI, is categorised and manipulable by catalogue number, the name of the company or organisation to which the records relate, the geographical area and

sector in which the company or organisation was or is based and date and type of records.

Accounting history represents a relatively underexplored area of research. One – admittedly limited² – measure of the extent of such research is that, prior to this issue, only two accounting history papers have been published in *The Irish Accounting Review* – the Journal of the Irish Accounting and Finance Association – in the 13 years since its inception³, representing approximately 1.5 per cent of the total papers published in that journal. The database described in this paper – the first of its kind in the accounting area in Ireland – offers a significant resource for the further development and internationalisation of Irish accounting history and, the paper argues, for an enhanced and mutually beneficial interface between history and accounting.

The paper is in four main sections. The next section highlights the importance of evidence and the archive in historical research and briefly outlines the development of the NAI and the PRONI and their status as repositories of historical records in Ireland. This is followed by an exploration of the engagement of Irish historians with the accounting and business fields and of the work-to-date in accounting history in Ireland. Drawing on the importance of the archive in historical research, the following section describes the database of accounting and corporate governance archives⁴ compiled as part of this research project and discusses its potential contribution to historical research. The paper concludes by setting the current research in a methodological context, arguing that archives are not an end in themselves but a means to a greater understanding and interpretation of the past.

THE ARCHIVE IN HISTORICAL RESEARCH

All historians are dependent on sources (Elton, 1991; Evans, 1997). Not all history is written down: for example, the development of oral history makes innovative use of folklore material in the Folklore Archive at University College Dublin. However, most historians are dependent on written sources. They are the raw *material of the industry of historians*. Archives will hold many of these sources. Hence, it is not surprising that the founders of professional Irish historiography placed a significant emphasis on the development of archives (Moody and Edwards, 1938/9). Until the opening of the NAI in January 1991, there were two main archives in the Republic of Ireland: the Public Record Office at the Four Courts in Dublin and the State Paper Office at Dublin Castle. Despite heroic efforts by some archivists, these repositories were inadequate and grossly underfunded. Conversely, the PRONI soon became a byword for administrative efficiency and an enlightened collections policy, particularly under its first director, D.A. Chart, himself a distinguished historian (Edwards, 1978/9).

In the 1980s, moves were made to enhance the archival stores in the Irish Republic. There was a particular need to find room for the vast quantity of archival material produced by various government departments. With the support of the Taoiseach (the equivalent in Ireland of Prime Minister) of the time, Garret

Fitzgerald (himself an economist), the National Archives Act was passed in 1986. The Act requires that all official documents produced by the State must be deposited at the National Archives. However, a building which would retain these records was not opened to the public until 2 January 1991. Appropriately, it was the site of the old Bolands' Mills, where Éamon deValera (subsequently Taoiseach and, later still, President of Ireland) was commandant during the 1916 Rising. The Four Courts had been shelled at the beginning of the Irish Civil War in 1922, thereby destroying many official records. The NAI is now regarded as the main repository for official documents in Ireland.

However, many other archives are essential in the writing of history. For example, for those interested in the machinations of church/state activities various diocesan archives are essential. The Dublin Diocesan archives, with its professional archivist, David Sheehy, is exemplary in its cataloguing of important records. The Institute of Chartered Accountants in Ireland also maintains a set of archives which have been used to good effect by, for example, Annisette and O'Regan (2002). The recently completed Women's History Project unearthed voluminous records relating to the history of women in a wide variety of repositories ranging from the Quaker archives to local government offices. Its website directory is part of the NAI website (<http://www.nationalarchives.ie/wh/>).

HISTORIANS, ACCOUNTING HISTORIANS AND ACCOUNTING

Historians and accounting

Historians have engaged with accounting and business archives primarily in the areas of social and economic history. While much economic and social history draws on macro-economic data, micro-, firm-level sources have cast new light on old historical problems such as the Great Famine and the development of trade in Ireland and between Ireland and abroad. Ó Gráda (1999), for example, utilised estate records – and the levels of debt evidenced therein – to suggest that landlords were also losers in the Famine of 1845–1849. Cullen's work on the brandy trade (Cullen, 1998) cites business archives from the National Library of Ireland and the NAI, while he refers to Irish 'counting houses' in Continental Europe in his work on eighteenth-century Ireland (Cullen, 1990).

Institutional histories have also relied to a certain extent on accounting and corporate governance records. For example, Ferriter's work on local authorities in Limerick (Ferriter, 1998) and Fanning's and Daly's histories of government departments (Fanning, 1978; Daly, 1997; 2002) draw, *inter alia*, on government records to illuminate and elucidate their understanding of the role of government and its institutions in twentieth century Ireland.

A substantial tradition of corporate histories has also developed, ranging from Farmar's histories of Bewley's (Farmar, 1988), Holles Street hospital (Farmar, 1994), and Heiton's (Farmar, 1996) through Cullen's history of Eason's (Cullen, 1989), Dennison and McDonagh's history of Guinness (Dennison and McDonagh, 1998) to the more recent histories of Jacob's by Ó Maitiú (2001) and of the Palgrave

Murphy shipping line by Smith (2004). In each of these cases, the archives of the NAI inevitably served as both inspiration and impetus to such work. These histories could not have been written without substantial historical records and those records provided both reason and resource that rendered these histories possible. Interestingly, in the context of contemporary commentary and controversy in Irish society, histories of institutions such as orphanages and industrial schools – while making claims regarding the financial wealth but moral ill-health of those institutions (O’Sullivan and Raftery, 1999) – have not relied to a great extent on the accounting and business archive. This is due both to the power of the oral history in these cases as well as a more recent lack of access to their archives.

While histories of business institutions have been relatively plentiful, the studies by historians of the business professions have been less numerous and have been undertaken as a means to understanding more the society in which those professions operate than the professions themselves. (Hogan’s 1986 and 1990 histories of the legal profession in Ireland are cases in point.) Ó hÓgartaigh’s 1999, 2000 and 2002 work on the medical and engineering professions as well as Ó hÓgartaigh and Ó hÓgartaigh’s (1999) brief history of early female accountants focus in particular on the role of women in these professions and the manner in which professional structures established a boundary within which women operated.

Accounting historians and historians

While the distinction between historians and accounting historians may be problematic⁵, history⁶ and accounting history may be distinguished by their focus. Accounting history is concerned with the nature and implications of accounting change while history’s focus is necessarily wider, focusing on a broader social, political and economic canvas. In the latter case, accounting and corporate governance archives are of specific interest to the extent to which they cast light on that broader canvas of affairs.

In that regard, while the histories of Ó hÓgartaigh and Cullen focus on the impact of the professions and professionalisation on the wider context (such as on women), histories of the accounting profession *per se* have explored the impact of the wider context on the profession: the profession itself has been the *dramatis persona*. Such is the case in Robinson’s well-known and somewhat acritical *History of Accountants in Ireland* (Robinson, 1964; 1983) as well as Rowe’s collection of edited essays (Rowe, 1988) to commemorate the centenary of the foundation of the Institute of Chartered Accountants in Ireland (ICAI).

Annisette and O’Regan (2002) provide a more critical, contextual analysis of the early years of the ICAI – not surprisingly, given the political and religious background of the period. This broader canvas is also reflected in Clarke’s description of the development of financial reporting in Ireland, which goes beyond the profession itself to observe the ‘economic, social and political factors’ which influenced the development of accounting in Ireland in a ‘period of independent isolation’ (Clarke, 2001, p. 23). In the context of the present paper,

Clarke's (1996) paper offering a 'glimpse' at some early Irish accounting texts is worth noting.

Histories at the macro-professional level have been accompanied by micro-histories of accounting firms such as Farmar's *A History of Craig Gardner: The First 100 Years* (Farmar, 1988). The company context is addressed by French (1991) in his work on the origins of general limited liability in the United Kingdom, which also makes reference to limited liability companies in Ireland.

O'Regan (2003) offers a perspective on political events of the seventeenth and early eighteenth centuries using the accounting archive and, in the process, successfully marries political and accounting history. Jeacle and Walsh's (2002) paper is an accomplished work on the implications of the introduction of accounting and control systems in a Dublin department store. These efforts represent a more recent development in Irish accounting historiography. They reflect attempts by the wider community of accounting historians to place the structure and professionalisation of accounting in a wider socio-economic context, recognising that as professions organise principally to advance and defend members' interests, they are not immune to the socio-political environment of which they are part (Walker, 1995). These developments also represent early if somewhat sporadic shoots of a 'new accounting history' in Ireland. As noted by Ó hÓgartaigh, Ó hÓgartaigh and Jeacle (2002, p. 38),

to gain deeper insights into new practices, accounting researchers responded by tailoring their methodological approach and surveying their fields of inquiry from broader perspectives. The importance of historical context increasingly emerged as a key issue of late twentieth century accounting research. Whilst historical accounting research is not a new phenomenon, it became infused in recent decades with a wider conception of the social world in which accounting operates.

The equivalent defining moment for "new" accounting history occurred in 1991 with the publication of an edition of the journal *Accounting, Organizations and Society* devoted to the topic. The introductory paper by Miller, Hopper and Laughlin (1991) argues that the more prominent role which accounting history has played within the accounting discipline during recent years, and the different focus and scope of this work to that which has been traditionally used in accounting history, has justified them in speaking of 'the new accounting history' (Miller et al., 1991, p. 395). They highlight some of the characteristics of this new approach. It is interdisciplinary in nature, covering numerous disciplines including social, political, legal and economic. Classic examples of such studies include the work of Burchell, Clubb and Hopwood (1985) on the rise in interest in value added accounting in the United Kingdom during the 1970s, Loft's (1986) examination of the emergence of the cost accounting profession in the UK during the period 1914-1925, Miller and O'Leary's (1987) study of standard costing and budgeting during the early years of the twentieth century and Hopwood's (1983) exploration of three case studies of accounting change.

ACCOUNTING AND CORPORATE GOVERNANCE ARCHIVES

Work to date

A research project was undertaken, funded by the Irish Accountancy Educational Trust, which set out to establish and disseminate a database of some of the accounting and corporate governance archives in the NAI and the PRONI. Drawing on the annual reports of Brian Donnelly (Business Archivist at the NAI) and others⁷, the database comprises 332 archival sources at the NAI and 68 at the PRONI⁸. The database is available for download in spreadsheet form at <http://webpages.dcu.ie/~ohogartc/busarchivesinfo.htm> and will be maintained and updated at that URL address. A similar, though more comprehensive, survey of sources for women's history and medical history was carried out by the Women's History Project (<http://www.nationalarchives.ie/wh/>) and Donnelly and Ó hÓgartaigh (2001).

The records in the NAI and PRONI included in the database are categorised and manipulable by:

- Catalogue number
- Name of the company or organisation to which the record relates
- Town or area in which the company or organisation is or was based
- Industry or sector
- Date of records
- Type of record
- Other comments (such as, for example, whether the records are on microfiche)⁹.

These different categories are potentially significant in themselves as they offer the means by which various sources can be segmented and applied systematically. There are several interesting ways in which this sorting of sources can be applied as set out below:

Accounting history as discontinuity: dates or turning points

Miller et al. (1991) define no theoretical boundaries within which this research must be based, nor standard methodologies to which all research must be ascribed. Accounting history, Miller et al. (1991) and Miller and Napier (1993) claim, should not be viewed simply as some natural evolution. History – and accounting history in particular – is increasingly seen as discontinuity rather than evolution. The sources of such discontinuity in the history of accounting and corporate governance often originate in legislative or political change as well as in the business and economic climate.

The increasing professionalisation and regulation manifested by such change can perhaps be initially – if somewhat simplistically – illustrated in three periods: the increased professionalisation of the late nineteenth/early twentieth centuries, the introduction of company legislation in the Republic of Ireland in 1963 and subsequent amendments to such legislation in 1986 and afterwards.

Tables 1 and 2 reproduce some elements of the database – sorted by date – which offer potential insights into the implications of such changes for the reporting entity, as these sources span periods before and after such changes were introduced.

TABLE 1: EXAMPLES OF RECORDS SPANNING THE INCREASED PROFESSIONALISATION OF ACCOUNTING AT THE TURN OF THE 20TH CENTURY.

Catalogue number	Name of organisation or company	Industry or sector	Area	Date	Type of record
DUB 79	Fannin and Co.	Surgical instrument makers	Dublin	1867–1971	Minute books, audited accounts
DUB 75	Donnelly (Dublin) Ltd.	Bacon factors	Dublin	1880–1980	Minute books, account books, deeds and leases
WAT 30	Clyde Shipping Co.	Shipping	Waterford	1889–1975	Wages books, operational books and files
**	Switzer & Co.	Retail	Dublin	1890–	Account books, minute books
DUB 64	Irish Mining Company	Mining	Dublin	1885–1969	Cash books, ledgers, sales and purchases books, wages books

TABLE 2: EXAMPLES OF RECORDS SPANNING THE INTRODUCTION OF THE 1963 COMPANIES ACT

Catalogue number	Name of organisation or company	Industry or sector	Area	Date	Type of record
DUB 47	John Ireland & Son Ltd.	Uniform clothing manufacturers	Dublin	1940–1967	Accounts
LIM 28	Limerick Shipping Co.	Shipping	Limerick	1940–1970	Minute books, agenda books, company registers
DUB 129	McCullough Pigott Ltd.	Musical instrument dealers	Dublin	1941–	Piano sales book, various administrative records

Further interesting periods may be those which include phases of economic growth or decline and their potential effects on accounting representations of bad debts, trends in turnover and profitability as well as on traces of corporate strategy and governance. These accounting and corporate governance phenomena often contain representations of reality as much as – or more than – reality itself, and the manner in which companies and organisations metamorphosed – chameleon-like – in the face of changes in their environment may in themselves be interesting

artefacts which economic historians and accounting researchers are well-equipped to interpret.

Sectoral histories

Sectoral histories have long been the staple diet of business and accounting historians. The potential for such sectoral histories is illustrated in **Table 3** which sets out a number of sectors or industries and the companies whose records are in the NAI or the PRONI. The database facilitates the identification of such sectors through the sorting of the data by sector or industry.

TABLE 3: EXAMPLES OF SOME SECTORS REPLETE WITH RECORDS

Industry/sector	Archive	Companies
Retailing	NAI	Arnotts, Switzers, McBirneys, Pim Brothers
Grain Milling	NAI	Odlum's, Ranks (Ireland), Bolands' Mills, Malcolmson's, Morrin and Son Ltd., Celbridge Mills Ltd., Aughrim Mill (Fogarty family), Cloney's, Clara and Belmont Mills (Perry family), North Dublin Milling Co., Thomas Swan of Buncrana
Food manufacturers	PRONI	Samuel and John Cunningham of Belfast
	NAI	W.&C. McDonnell Ltd., Clover Meats Ltd. (Wexford and Waterford), Clonmel Foods Ltd., Roscrea Meat Products, Castlebar Bacon Company Ltd.
Hospitals	NAI	The Coombe, Mater Misericordiae, Dublin Tuberculosis Hospitals, St. John's, Mercer's Hospital, The Rotunda
Pharmacies	NAI	Devlin Medical Hall, Johnston's Pharmacy, Gaskin family, Ardee dispensary
Gas companies	NAI	Waterford Gas Company, Longford Gas Company
Grocers	NAI	21 grocers
Bars and hotels	NAI	Mrs Burns' Temperance Hotel (Westport), Glynn's Hotel (Gort), Leen's Hotel (Abbeyfeale)
Linen manufacturers	PRONI	Wolfhill Spinning Co., Ulster Spinning Co., Grove Spinning Co., Braid Water Spinning Mill
Co-operative Societies	PRONI	Belfast Co-operative Society Ltd., Lisburn Co-operative Society Ltd., Irish Co-operative Society Ltd.
Malsters	NAI	PJ Roche & Sons (New Ross), Egan Tarleton (Tullamore), Gibney (Port Laoise)

The potential for a number of interesting sectoral studies emerges from these records. Milling is an area which is particularly rich in archives and includes

records of mills which were large (Odlum's, Ranks and Boland's Mills), small (Malcolmson's and Morrin's, for example), incorporated (Celbridge Mills Ltd.) and family-owned (Cloney's, the Fogarty family's Aughrim Mill, and the Clara and Belmont Mills which were owned by the Perry family). As well as potential contrasts in governance practices between mills, the archives also hold records for groups of mills, allowing a study of relationships and pricing practices between connected mills. For example, the records of Odlum Ltd. (from 1881) include those of Odlum's (Sallins) Ltd., W.P. & R. Odlum Ltd., Dublin Port Milling Co., Ltd., National Flour Mills Ltd., Irish Grain Ltd., Procea Ltd., Johnson, Mooney and O'Brien Ltd., Dublin Silo Co., Ltd., Euroglas Ltd., W. & G.T. Pollexfen¹⁰ and Co. Ltd.

Furthermore, as well as studies of horizontal relationships and contrasts, studies of vertical relationships are potentially facilitated by the existence in the NAI of the records of millers, malsters (such as Egan Tarleton of Tullamore) and grain merchants (such as R. & H. Hall). Stakeholder perspectives on corporate governance are also raised through the existence of the records of Dublin and Alliance Gas and its Consumers' Association.

As the archives include business records (such as minute books) as well as accounting records, studies rich in character are possible including explorations of the nature of corporate governance practices and strategic thinking (if any) at the firm level in Ireland in the late nineteenth century and throughout the twentieth century. While studies of this kind have been undertaken in the past (Cullen, 1997; Takei, 1994), few, if any, have been undertaken with accounting antennae.

Organisational histories

Similarly, many organisational histories have been undertaken in the past. Many of these have grown out of the archives documented here. However, several large organisations whose records are available remain unstudied. These include Telecom Éireann (administrative and operational records, maps, plans and drawings from 1870 to 1995), Aer Lingus (files, photographs and publications relating to Aer Lingus and the development of Irish aviation), the Irish Mining Company (cash books, ledgers, sales and purchases books, wages books from 1885 to 1969), Winstanley Ltd. (accounts, operational books and files from 1930 to 1980) and The Gaiety Theatre Co. Ltd. (administrative records from the twentieth century). The archives also include registers and daily lists of the Dublin Stock Exchange from 1802 to 1961 (see Thomas (1986) for a history of the stock exchanges in Ireland).

Organisations which are of "the road less travelled" in social, if not historical terms, include the Offaly, Conn of the Hundred Battles' Branch of the Irish National Forresters (as well as two branches in Wicklow), the Kildare Street Club (a history of which has been written by McDowell (1993)), the Dublin Grand Chapter of the Order of Black Pirates, and the Dublin Union poor house (whose general ledger is in the NAI).

Dissemination of accounting practice: costing, pricing and accounting change

Some of the more interesting and challenging areas of accounting history are those which relate, first, to the dissemination of changes in accounting practice, following from Hoskin and Macve's (1998) seminal study of the influence of military training at West Point on measurement technologies and, second, to Foucauldian perspectives of accounting as a means of control (Loft, 1986; Hoskin and Macve, 1988). Jeacle and Walsh (2002) have applied such perspectives to the development of accounting systems in the retail context.

The nature of the records available in the NAI and PRONI suggest that there are rich pickings for accounting historians in this area. The nexus of such changes could include individuals, groups or geographical areas and may be evidenced in accounting records such as cost books and debtors ledgers. The archives hold diaries and correspondence of several prominent business people such as Professor Pierce Purcell (prominent in the development of the Irish Peat Fuel Industry) and Dr. Tim O'Driscoll (of both Aer Lingus and Bord Fáilte). Certain districts or areas are also well-represented (for example, retailers in Westport) as are groups of companies (such as Odlums). The accounting records in the NAI and PRONI are wide ranging and include cost books, ledgers and day books as well as quotations books, valuation records and other operational records – all representations of a certain "reality" in the development of managerial and cost accounting in Ireland.

CONCLUSION

Clarkson (2002, p. 12) defines economic and social history as about 'scarcity and choice', the 'mundane matters of getting and spending'. Accounting is at the heart of such hebdomodary happenings and accounting historians and historians in general can explore important highways and byways of history through the records represented in the database described here. This paper sets out potential touchstones on that journey. The road is best travelled together as 'political, economic and social history are inextricably linked' (Court, 1970, p. 178).

In that regard, however, the archives discussed here are means to an end rather than an end in themselves. First, accounting records are mere representations of reality and like any other archives are children of their authors, named by their archivists. Second, a perspective which sees accounting as embedded in society demands a focus which is wider than sources alone as 'social groups do not leave corporate records' (Tosh, 1991, p. 101). Historians realise that many groups have been ignored in traditional historiography (Hobsbawm, 1997). It must be emphasised therefore that this paper is, in a sense, a call to arms rather than to antiquarianism and traditional history.

Oldroyd (1999, p. 84) notes that 'accounting history has moved closer to the centre of accounting research', gaining credibility as part of mainstream accounting research. Accounting history's place in the stream (main or otherwise) of historical research is not necessarily contingent on its credibility but on its contextualisation: its ability to cast light on a canvas of historical events which is broader and more colourful than accounting itself.

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NOTES

- ¹ For information on access, opening hours and frequently asked questions on the NAI and PRONI, see <http://www.nationalarchives.ie/> and <http://proni.nics.gov.uk/> respectively.
- ² This measure does not include papers on Irish accounting history published in other journals such as, for example, Meagher (1994).
- ³ This analysis includes *The Proceedings of the Annual Conference of the Irish Accounting and Finance Association* which preceded *The Irish Accounting Review*.
- ⁴ The archives outlined in this paper are described as relating to both accounting and corporate governance, as many of the records include non-accounting material such as minute books, correspondence, details of shareholders and other such records. The paper argues that these records may be useful in shedding light on issues pertaining to corporate governance and organisational change. Furthermore, the NAI and PRONI – and the archives outlined here – also contain significant material relating to taxation and, in the Dissolved Companies files, archives relating to corporate failure and liquidation. These are not addressed in detail in this paper as they are outside the scope of the database described in the paper.
- ⁵ Many researchers trained as historians have populated the field of accounting including, for example, O'Regan, Fleischman and Tyson. Academic migration the other way (from accounting to history) has been less prevalent: perhaps money talks and makes researchers walk!
- ⁶ The term “history” is ambiguous in English and many other languages, meaning – on the one hand – *res gestae* or the course of human events and – on the other – *historia rerum gestarum* or the reports of those human events rendered by historians. Throughout this paper, the term “history” is used in the latter sense.
- ⁷ Since 1984, *Irish Economic and Social History* has published an annual ‘archives report’ from the NAI (entitled *Survey of Business Records*) and the PRONI (*Recent Accessions of Interest to the Social and Economic Historian*).
- ⁸ Interestingly, if perhaps counter-intuitively given the industrial prominence of Northern Ireland in historical terms, the PRONI archives included in this database include fewer corporate archives than the NAI and a greater number of estate papers and records relating to the voluntary sector. This may be due to the nature of the PRONI as an archive but also to the timeframe of the accessions currently covered by the database.
- ⁹ Given that there are seven categories and 332 archival sources at the NAI and 68 at the PRONI, this potentially represents 2,324 and 476 pieces of data relating to the NAI and PRONI respectively.
- ¹⁰ The Pollexfens were W.B. Yeats’ maternal ancestors.

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