

Accounting for the management of the River Tyne in the 19th century.

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Title: Accounting for the management of the River Tyne in the 19th century

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Abstract: The relationship between accounting and central government, together with the increasing statutory regulation of companies during the 190' century, have attracted a great deal of attention from accounting historians. Conversely, accounting change within local authorities, more specifically river authorities, in this period has attracted far less. The study considers the management of the River from the perspectives of who controlled it, how its development was funded, the stakeholders to which Tyne Improvement Commission [TIC] was accountable, and investment in capital projects. The study reveals that accounting data played an important

role, in recording operational activities and informing strategic decisions, and also in fighting the political battles as competing stakeholders vied for hegemony. Those who prepared the accounts were aware of the merits of doing accounting well as a means of reducing borrowing costs and forestalling costly political inquiries. The major stakeholders in the River Tyne included local and national government, the TIC, traders and ship-owners, and groups of professionals such as bookkeepers and engineers who were involved in the accounting process. In many cases the interests of these parties conflicted, and accounting was deployed as a political device 'to act as both mediator and contestator' in resolving disputes [Francis, 1990, p. 10]. The thesis also shows that accounts were used as a communication medium, informing and ultimately aiding radical, democratic forces in challenging the existing social structure. The thesis adds to a growing body of critical researchers who have developed the idea that accounting can be used as an emancipatory tool in society as a counterfoil to the majority of their number who see it as a tool of oppression by social elites. The study illustrates how accounting impinged on the development of the River, sometimes as a retarder and sometimes as a facilitator, but always vital to its progress.

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