

# Australasian Accounting, Business and Finance Journal

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Volume 1 *Australasian Accounting Business  
and Finance Journal*  
Issue 4 *Australasian Accounting Business and  
Finance Journal*

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Article 1

2007

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### Recommended Citation

Bisman, Jayne, Accounting concepts in the construction of social status and privilege: a microhistorical study of an early Australian convict, *Australasian Accounting, Business and Finance Journal*, 1(4), 2007, 1-15. doi:[10.14453/aabfj.v1i4.1](https://doi.org/10.14453/aabfj.v1i4.1)

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### Abstract

While understandings and applications of accounting concepts in convict, colonial Australia produced economic consequences, these notions also shaped social perceptions and generated social outcomes. Presenting a microhistorical study of early convict transportee George Best, the research demonstrates how conceptualisations of accounting, together with rudimentary accounting measures and accountability reports, were implicated in the construction of notions of this convict's success and respectability. The relevant historical economic, political, and social environment, as well as modern-day historians' opinions and interpretations, are shown to interact with the use made and significance of accounting concepts, such as wealth, profit, assets and capital, in the selected convict's transfiguration from an individual of the 'criminal class' to wealthy, well respected landholder. Utilising a plurality of philosophical perspectives to derive meaning from the data, the study revealed that rather than the application of accounting concepts serving merely to perpetuate social class, it functioned to emancipate this convict, both literally and figuratively, as well as to enable privilege.

### Keywords

Accounting concepts, accounting history, microhistory, Colonial Australia, accountability, social constructions, critical theory

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### INTRODUCTION

Since a specific person, early colonial convict George Best, is the focus of the research reported in this paper, the microhistorical approach was adopted in order to examine and interpret the role of accounting concepts in defining this individual's place in society. While there is a tradition of biographical research in accounting history (for review see Carnegie & Potter 2000), explicit use of microhistorical approaches appears much less prevalent (for exceptions see Carnegie & Walker 2007; Hollister & Schultz 2007; Abraham 2000). While retaining a biographical nature, microhistories often also contain elements of social history (Parker 1999) in meeting the objective of studying ordinary or marginalised people. The choice of a microhistorical approach was also important from a philosophical perspective, since it does not presuppose a particular epistemology (see Williams 1999). Given debate concerning historiography in accounting (see Napier 2001; Oldroyd 1999; Parker 1999; Fleischman et al 1996), researchers face challenges in justifying approaches taken to studying subjects and artefacts of interest. However, Funnell (1998, 1996), Merino (1998) and Merino and Mayper (1993) have argued that accounting history research conducted within both the 'old' and 'new' schools of thought are of value and each may offer insight into relevant research questions. In recognition of the microhistorical basis of the study, and the breadth of views on accounting historiography, the interpretations of the archival data and modern accounts of this convict draw on a plurality of paradigms. On the one hand, accounting and accounting concepts in the context of the individual concerned are shown to play a mechanistic role as an input to the decision-making of successive colonial governments in allocating resources (such as land grants), and a means for those governments to assess stewardship of resources entrusted. On the other hand, accounting is also revealed to have

provided an instrument for monitoring and controlling the individual, and in constructing social notions and generating social outcomes, rather than merely producing economic consequences. So too, the rationale for convict transportation provides justification for this eclectic approach to the study. 'The decision to transport felons to New South Wales was seen as the best effective social and economical outcome' (Scorgie & Reiss 1997, p. 73), and as Byrne (1993, p. 19) noted, 'alongside the language of reform [of the convict] was the language of commerce'. In discussing accounting histories, Manicas (1993, p. 158) maintained:

there is plenty of non-competing work to be done. Not only can critique take a number of forms, but as well, we need to acknowledge the interconnectedness of accounting practices to capitalist practices, domestic and global, and to state and education.

Thus, the interplays of the market economy and the capitalist orientation of the colony and its parent nation, the role of the state, and the linkages of wealth and respectability with education, are also examined in this paper.

Both primary and secondary source data were collected and analysed. The range of historical records consulted included musters and censuses, land grants, diaries, historical newspaper reports, and letters and memorials, which, in Carnegie and Napier's (1996) terms, are both innovative and broad interpretations of the accounting archive.

George Best, the individual studied in the research reported in this paper, evolved from transported felon to patriarch of an exceptionally successful and respected pastoral family. Swan (1970, pp. 19-20) observed that:

George Best married Martha Chamberlain ... their life was one of the early success stories of New South Wales ... Best was one of the colony's most successful farmers ... he participated actively in the life of the colony, as a leading emancipist gave evidence before the Bigge Commission, 1819-1821, and returned to England [temporarily] in 1823 ... to give further evidence.

In analysing the reports of Royal Commissioner John Bigge, to whom George Best gave evidence, Ritchie (1970, p. 170) described Best as 'the successful emancipist'. Editors of Governor Macquarie's reprinted journals (1979, p. 255), in which Best is favourably mentioned by the Governor, noted that Best was 'industrious' and 'prospered', while Robinson (1985) remarked that George Best 'was a wealthy sheep farmer' (p. 164) and one of the 'pioneers of the sheep industry', who had 'capital to purchase flocks and ... large areas of land on which to run them' (p. 191). In relating Best's livelihood to his social standing, Grocott (1980, p. 197) noted that:

Relatively few ex-convicts rose to be members of the pastoral ruling class - squatters, station owners, superintendents and overseers. Notable exceptions included George Best, Charles Thompson, Henry Angel, Thomas Boyd and James Fitzpatrick.

Certainly Best's success had little do with his prior criminality, nor with formal education, since he had none. However, his pre-existing farming skills set him aside from the many transportees who were, as Robson's (1965) analysis revealed, city dwellers. Further, Best appears to have been a compliant, well-behaved convict which caused him to be looked upon with favour by representatives of the government, with such behaviour from convicts opening up possibilities for becoming prosperous and respectable (Shaw 1966, p. 63), and presumably in that order.

Drawing on accountability and reporting mechanisms, the central theme addressed in this paper is how accounting concepts, such a profit and the profit motive, wealth and wealth maximisation, capital, assets, and inventories, were implicated in the construction of notions of success and social standing accorded this convict and his family by the colonial government, colonial society, and modern historians.

## ACCOUNTING IN HISTORICAL CONTEXT

Accounting historians 'need a clear understanding of context' (Fleischman et al 1996, p. 62; see also Carnegie & Napier 1996), with a chief critique of traditional accounting histories being that 'accounting is abstracted from its historical context' (Stewart, 1992 p. 58). The environment of the colony of New South Wales (NSW) in the late 18<sup>th</sup> and early 19<sup>th</sup> centuries is important in understanding the nature and roles of accounting, accountability and accounting concepts. The multiple aims of the early colonial governors were to establish the foundations for the colony's eventual self-sufficiency and to find gainful employment for convicts and emancipists to reduce the drain upon the government stores, as well as to improve the rehabilitative prospects for transportees. In large part, the early colonial economy was structured around barter and indebtedness, rather than monetary exchange (Carnegie 2004; Parker 1982), and foodstuffs such as wheat and corn became currency (Kercher 1996, pp. 143-144). Food shortages of the late 1700s and early 1800s (see Egan 1999) made the utilisation of convicts as farm labourers, and the development of agricultural activities, an 'economic necessity' (Alford 1984, p. 81). Governor Phillip's founding of the Parramatta and Toongabbie area, with its rich soils, was instrumental in promoting self-sufficiency in grain for the colony (King 1990, p. 60), and this was the region where Best spent most of his life. Since the colonial economy and its people were dependent upon the productive use of land, and the productivity of those to whom it had been assigned, accounting and accountability measures were introduced to assess output and efficiency. In an accounting context, Enthoven (1967) suggested that the course of a nation's macroeconomic development is dependent upon micro-level efficiency and effectiveness. Thus, 'at its simplest level, accountability involves the provision of information about the activities of an individual' (Cooney 1992, p. 62).

Notions of quantification of labour and commodities were present in early colonial NSW (Byrne 1993, p. 32) and reflected the impact of British naval experience on accounting (Scorgie & Reiss 1997). This experience was derived, in part, from medieval European accounting which emphasised the planning and control of food supplies and provisioning (see Forrester 1998). Through this experience, much accounting information in the colony was recorded not only in terms of pounds sterling, but also in physical units. Even in periods subsequent to that of the current study, Australian pastoral record-keeping and accounting was principally non-financial in nature (see Carnegie et al 2006; Carnegie 1997).

Early colonial records such as musters and censuses represent accounting artefacts (Bisman 2006) and accounted not only for the whereabouts and employment of convicts and citizens, but also for their asset holdings and inventories, including land, livestock and stores of agricultural produce, as in the *1802 Land and Stock Report* (ABGR 1988a), *1822 Muster* (ABGR 1988b), and *Census of New South Wales 1828*. Such accounts of the capital and wealth of individuals '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 reports were also an early form of audit of the population, including their employment, material wealth, and contribution to the colony. However, these measures not only provided opportunities for the government to keep track of their convict charges, and for those charges to report on their activities, but are also implicated in the creation of social notions and perceptions which transcended the existing British class system.

## BIOGRAPHICAL BACKGROUND

George Best was born in England circa 1757. By his own account he was a Sussex farmer (Best quoted in Ritchie, 1971, p. 83). Like many tenant farmers of the period he may have been forced off his lands since, by 1789 when aged in his early thirties, he was working as a labourer in East Peckham, County Kent. In November of that year Best burglarised the home of William Cheeseman the Elder, stealing a watch and its accoutrements, collectively valued at £5-0-3. Best pleaded not guilty to the charge of breaking and entering, but guilty of stealing to the value of 27 shillings. In March 1790 he was tried at the Lent Assizes in Maidstone, Kent and found guilty of stealing 'with force and arms'. Initially sentenced to death by hanging, he was later reprieved and his sentence commuted to transportation for life (*PRO* 1790). He came to the colony of NSW aboard the *William and Ann*, a ship of the Third Fleet, arriving in August 1791.

On 4 March 1797, Best's first child was baptised at Parramatta. The child's mother was fellow convict Martha Chamberlain, a former London prostitute (see Brook 2004) who was tried at the Old Bailey and found guilty of stealing various items of clothing. Chamberlain was 21 years old when sentenced to seven years transportation (*PRO* Middlesex Sessions Records). She arrived in the colony on the *Indispensible* in April 1796. She was some 16 years Best's junior and after her arrival in the colony had been assigned to him as a domestic or 'woman servant' (*Return of Convict Women in the Services of Officers or Other Households 1798*). Eleven months after she reached NSW, their son Robert was born and six months later Chamberlain and Best were married. While their son appears to have died in infancy some time prior to 1802, the couple had a further nine children between 1799 and 1816.

Despite Best and Chamberlain's convict origins and lack of formal education (both were illiterate<sup>1</sup>), they raised a large, well-educated family, and enjoyed not only considerable success in agricultural enterprise, but gained a social respectability remarkably uncommon for those from a convict background. Best came to own and control a pastoral dynasty that spanned swathes of NSW and which flourished through the stewardship of several generations of his descendants.

## WEALTH AND PROFIT

'In the early years of the Australian convict colonies, the fate of individual convicts turned largely on their perceived usefulness in creating a new society' (*OCAH* 1998, p. 156). In 1793, after having spent his first two years in the colony in 'government employ', Best had come to the favourable attention of the authorities and was made a taskmaster overseer and seedmaster at the Government Farm at Toongabbie; a position he held for seven years (Best to Bigge, quoted in Ritchie 1971, p. 80). Those individuals made overseers were selected from well-behaved convicts (Byrne 1993, p. 24) and Best's appointment, and his subsequent success as an independent farmer, reflected his self-made claim of having been a farmer all his life (Best to Bigge, quoted in Ritchie 1971, p. 83). His agricultural background in Sussex, a chiefly pastoral county at the time noted for both its grain production and sheep farming industries (*Bartholomew's Gazetteer of the British Isles* 1887), also marries well with Best's position at the Toongabbie farm and with his subsequent significant contributions to the development of the Australian wool industry. His role at the farm was an important one, since it was the principal farm of the colony (Cass et al 1996). During Best's period of tenure there

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<sup>1</sup> Both signed the marriage register by making their marks (X's) (NSW Registry of Births, Deaths and Marriages, Marriages record 184 Vol: 147A).

were 1,000 acres under cultivation, administered by Lieutenant (later Captain) John Macarthur (King 1990), another individual who would rise to prominence in the wool industry. In 1796, while still working for the government, Best received his first land grant; thirty acres at Toongabbie from Governor Hunter for which Best was to pay rent of one shilling per year commencing after ten years. In 1800 Best received a conditional pardon. Best, his wife, and their second child were living off the government stores at this time (*Settlers Muster Book* 1801, see *ABGR* 1988a). In 1802 his character was found deserving enough for him to be allowed to possess a firearm (*Col Sec* 1802) and to have at least four convict servants assigned to work for him (*ABGR* 1988a). By this stage, the Best family had become self-sufficient and were no longer living off the government stores.

In mid-1801 Governor King allowed Nicholas Rogers to assign his thirty-acre Toongabbie farm to Best; the rental conditions being the same as those for Best's initial grant under the earlier Governor. Another grantee, John Jamieson, originally granted 100 acres, would eventually find his land consolidated into Best's growing holdings at Toongabbie, and together with further acreage King consolidated Best's landholdings in the district in 1803, a total of 185 acres for a rent of three shillings per year commencing after five years (see Ryan 1981). In 1803 only 464 convicts (one-quarter of those in NSW) were cultivating farms, and in the six years from 1800 when King became Governor, land was granted to only 71 ex-convicts of whom 47 became successful farmers (Shaw 1966, p. 69). Best was one such farmer. He received an absolute pardon in 1804 despite having been sentenced to life some 14 years earlier. The system of providing pardons, even to those with life sentences such as Best, was not based on egalitarianism, 'but on the notion that social superiors had an obligation to care for those beneath them in return for deferential behaviour' (Kercher 1996, p. 52). Thus benevolent treatment was afforded those who were well behaved and compliant. Following his emancipation Best continued to be both noticeable and noteworthy within the colony. He appeared as a juror at a Coroner's inquest in 1811, and in 1816 returned cattle issued to him from the government herds and paid for a carthorse he had purchased from the government (*Col Sec* 1811, 1816).

Of approximately 4,000 ex-convicts listed in the 1819 muster, only 808 were described as landholders and settlers. The average land-holding of an ex-convict was 46 acres, compared with 900 acres for free settlers (Shaw 1966, p. 86). By this time Best had amassed ten times the landholding of the average emancipist (see Table 1). 'During the 1820s ... grants of land were awarded in proportion to capital invested and convict servants and labourers supplied in proportion to the size of the grant' (Alford 1984, p. 81). The policy was aimed at benefiting the wealthier settlers, but also functioned to benefit Best. He secured further land grants in this period, including 60 acres from Governor Macquarie (Best to Bigge, quoted in Ritchie 1971, p. 83), and at least another 40 acres from the succeeding governor (*Col Sec* 1825). In the period from 1802 to 1828 Best had dozens of convicts assigned to work for him, either individually or in the form of land clearing gangs, as well as employing several 'freemen'.<sup>2</sup>

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<sup>2</sup> In evidence given to Bigge in September 1820, Best had four assigned convicts and employed three freemen and two ticket-of-leave convicts. In both 1822 and 1823 Best applied for clearing gangs (*Col Sec* 1822, 1823). Details of other assignees appear in *Col Sec* (1788-1825), *General Muster and Land and Stock Muster of New South Wales 1822*, and *Census of New South Wales 1828*.

**Table 1 Best's assets: 1801 to 1828**

	1801 Settlers' muster	1801 King's muster list <sup>4</sup>	1802 Land & Stock Muster	1820 <i>Col Sec</i> <sup>3</sup>	1820 Bigge Comm. Evidence <sup>4</sup>	1822 Muster	1828 Census
Total land (in acres)		90	85		455	735	805
Cleared land (in acres)		55	80		160	210	340
Cultivated land (in acres)					63		70
Wheat sown (in acres)	30	53	32			40	
Maize/corn sown ( in acres)	12		25			20	
Wheat (in bushels)			30			20	
Maize (in bushels)			300			40	
Number 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

A comparison of the physical accounts provided in censuses, musters and other government reports from 1801 to 1828 (Table 1, adapted from Bisman 2002) serves to illustrate how significantly Best increased his assets over the course of these years. During the 1820s the Parramatta district in which Best held most of the land reported in Table 1 was the most economically stable of all areas in the colony (Fletcher 1976, p. 57). In 1822 Best's landholdings, as well as livestock numbers, were higher than the averages recorded in the muster for all districts and for all farmers, whether settler, emancipist or convict. The average landholding in the Parramatta district at the time was only 235 acres; less than one-third of the acreage held by Best (ABGR 1988b, p. 777). By the time of the 1828 census only 11.7% of those who had been granted land in the 1788-1800 period, as Best had, remained on the land (Fletcher 1976, p. 223), most having had to sell up to pay their debts (also see Ritchie 1970, p. 172).

As well as official landholdings, Best's reported capital, assets and success in utilising them enabled him to secure from the government temporary land rights for grazing runs in the Bargo Brush (*Col Sec* 1821), a further 4,000 acres held with fellow farmers at Byanoff (*Col Sec* 1824), and an additional 40 mile area for grazing 700 head of cattle near today's township of Gunning (1824).<sup>5</sup> By 1832 Best had established the 'Wagga Wagga' run which, when licensed in the late 1830s, comprised approximately 125,000 acres. Three of George Best's sons managed this run (Garland 1913, p. 2; Swan 1970, p. 29) on the south bank of the Murrumbidgee River, and together with members of the Tompson family became the first non-indigenous settlers in the area (Morris 1999b). When a township was proclaimed in 1849 it was named Wagga Wagga after the Best family's property (*Wagga Wagga Bench Book* 1849). The family also gained ownership of the runs in the Gunning/Yass district in 1837 comprising some 1,920 acres (Longmire 1981, pp.3-4).

<sup>3</sup> *Col Sec*, application for land grant, June 1820 (Fiche 3014;4/1823 No.49) and letter from Colonial Secretary F Goulburn to Constables on Duty in the Cow Pastures, 25 November 1820.

<sup>4</sup> Oral evidence of Best to the Bigge Commission (Ritchie 1971, p. 63).

<sup>5</sup> The temporary land rights in question provided for occupation 'two miles in every direction' from the existing stockyard, equating to a circular area of 40 miles in total (*Col Sec* 1824).

## SOCIAL CONSTRUCTIONS

The male society of early New South Wales could be roughly sorted into three kinds of people. There were opportunists struggling to be gentlemen; convicts and outcasts waiting to be opportunists; and the failures, who would never become anything (Hughes 1987 p. 324).

One modern historian, while acknowledging Best's convict past, elevated his pre-conviction social status and material wealth to that of 'well-to-do Sussex farmer' and discusses his 'dignity, humanity, simplicity and integrity' (Molony 2000, p. 53-54). Other historians, such as Irvin (1953, p. 8) and Rasmussen (1984, p. 84), mistakenly assumed Best to have been a free settler. These misconceptions probably developed from modern historians misreading various primary sources that describe Best as a settler, and misinterpreting the records of his assets and wealth in constructing social notions that Best could not have come from the 'criminal class'. For example, the *Sydney Gazette* of 6 September 1822 stated that 'On Sunday evening, the 24<sup>th</sup>-ult. the dwelling of Mr. Best, **settler** at Toongabbee (*sic*), was entered by seven armed ruffians', and on 17 July 1823 reported that 'A letter informs us that Mr. George Best, **settler** at Toongabbee (*sic*), has lately met with an afflictive domestic occurrence in the loss of his second son, by drowning' [emphasis added]. So common are modern presumptions that Best had been 'well to do' in England, and a free settler in NSW, that Needham (1992, p. x) pointed out Best was not only 'an extraordinarily successful emancipist', but also 'the basis of the 'early settler' legend'.

### Strategic alliances

In transforming himself in terms of material wealth and upward social mobility, Best successfully allied himself with a number of early free settlers and members of the military establishment (NSW Corps). These people included soldier settlers Matthew Pearce, Jonas Bradley and Bradley's son William (later the Honourable William Bradley, pioneer landowner and industrialist), and Edward Smith Hall (landholder, banker, coroner and member of the Governor's Court). Best engaged in numerous pastoral joint ventures with these individuals. His alliances and dealings with those of even higher social standing were also noteworthy, such as those with Gregory Blaxland, free settler, explorer, and 'gentleman adventurer' (*ADB* Vol. 1, pp. 115-117; Barnard 1946, p. 63), who along with Best was one of the four select, expert witnesses who testified to Commissioner Bigge concerning agriculture in the colony. According to Blaxland's account books (*Col Sec* 1807), Best sold Blaxland twenty sheep for the sum of £60 in 1807. A further important alliance was forged with the Reverend, later Magistrate, Samuel Marsden. Infamously known as the 'flogging parson', Marsden was 'aware of the colony's social limitations and did his utmost to block the efforts of ... ambitious emancipated convicts ... on moral grounds' (Charles 1986, p. 30). Marsden had married Best and Chamberlain in 1797 and, together with Magistrate John Campbell, supported an application for a grant of land by Best's eldest surviving son Thomas (*Col Sec* 1824). In part, this favour may have been a result of Best's views on Governor Macquarie, as disclosed in his evidence to the Bigge Commission, and which aligned with Marsden's own critical opinion of the Governor. Best's views ran contrary to those of most emancipists, who supported the Governor because of 'Macquarie's policy of admitting ex-convicts into 'society'; which was one of the major matters Commissioner Bigge was asked to examine' (Hirst 1983, p. 157). In December 1810, Governor Macquarie had visited farms in the Toongabbie area, noting in his journal (1979 edn, p. 35) that:

These farms are in general poor ones and not productive, but I was highly gratified with the appearance of two of them, namely, those belonging to Best and Pye, two very industrious, respectable settlers who have their farms well cultivated and in most excellent order, with good offices, and comfortable, decent dwelling houses.

Despite Macquarie's praise, Best had a falling out with him in June 1820 (see *Col Sec* 1820). Best had been a signatory to a petition to the British House of Commons (see Ritchie 1971, pp. 83-84 & 215). The petition concerned a free trade prohibition on wheat from India, and the opening of the government store to enable settlers to sell their wheat (for 10s per bushel) and meat to the store. Best reported to Bigge that when he later went to see Macquarie concerning the sale of a horse and to ask for additional land, he was refused on the grounds of having signed the petition.

Critics of Macquarie, such as Marsden and Macarthur, argued that convict labour should be directed to large landowners (*OCAH* 1998, p. 156) such as themselves. While these individuals were also anti-emancipist, Macarthur's son James nevertheless later supported William Wentworth, a landowner, statesman and lawyer, in 'uniting with the rich emancipists to oppose any reforms that might deny them cheap labour and allow small landowners to develop' (Dutton 1985, p. 3). There was, therefore, an apparent willingness to overlook a convict heritage provided the individual concerned was wealthy and profit-motivated.

Best was steadily becoming a significant landowner and pastoralist, and perhaps saw his interests would be best served by currying favour with the free settler critics. He may also have seen himself to be a congener, of the same or similar class to those with whom he aligned himself. He showed no hesitation in disassociating himself from Edward Hall Smith, with whom he previously had business dealings, despite Smith's profile as a banker and member of the Governor's court. Smith displeased Magistrate Charles Throsby (surgeon, settler and explorer) (*ADB* vol. 2, pp. 530-531) who subsequently had a warrant executed against Smith. Best and some of his joint venturers hastily wrote to Throsby distancing themselves from Smith and conveying their thanks to Throsby for 'past favours' (*Col Sec* 1821). Best showed little fellow feeling for convicts or ex-convicts, reporting his children's educational tutor to the authorities when he discovered the man was a runaway convict (*Col Sec* 1823). He was also critical of convict workers, particularly their cost to maintain and lack of productivity (Best to Bigge, quoted in Ritchie 1971, pp. 80-83).

As for Commissioner Bigge himself, he was 'most influenced by the opinions of the exclusives, the wealthy free settlers who hated Macquarie' (Coupe & Andrews 1984, p. 87). It is of further significance that while 'Bigge was a bigot when it came to ex-convicts' (Flannery 1999, p. 212), and recommended the abolition of land grants for emancipists (Cathcart 1995, p. 87), Bigge remarked kindly on Best (Ritchie 1971, pp. 80-85), reporting that:

The most favourable effects of transportation, are exhibited in the persons, as well as the properties, of three men who were transported in the early periods of the colony; their names are George Best, John Pie, and William Mobbs; they have been distinguished for the propriety of their conduct; for their respectable characters; and for their unremitting industry; and the state of their farms and habitations attest, in a conspicuous manner, the united effects of good conduct in New South Wales, and of industry, when well applied (Bigge 1822-1823, p. 142).

Bigge (p. 143) further noted that only about 8% of remitted convicts in the colony could be considered 'as respectable in conduct and character', and he certainly regarded Best among these few. The Bigge Commission, sanctioned by the British Colonial Office, was designed to 'investigate all the laws, regulations and usage of the settlements' in the colony (*ADB* vol. 1, pp. 99-101). Partly as a result of the evidence provided by Best (Ritchie 1970, pp. 172-233), a chief outcome of the Commission was the encouragement of the pastoral industry (*OCAH* 1998, p. 69), 'for that was the Colony's one aspect which promised profit to the mother land' (Barnard 1946, p. 129). The finding clearly favoured the exclusives, as well as the few emancipists who were successful, owned large properties, and had accumulated considerable

capital and assets, such as Best. These seemingly odd interpersonal relations and affiliations, born out in a range of accounting, accountability, and other documents, demonstrate the uniqueness of Best's social position.

### **The value of education**

Education also assisted in promoting class distinctions, and the type of education provided to children was correlated with their parent's wealth. Since the government made no provisions for education, according to Marsden (cited in Shaw 1966, p. 77) of almost 2,000 children in the colony in 1807 less than one hundred (5%) received an education, while in 1821 Bigge found that less than 20% attended school (see Ritchie 1970, p. 235). In the first two decades of the 1800s public education in the Parramatta district, where Best and his family lived, was generally unavailable and so those of the 'wealthy class' hired tutors for their children (West 1990, p. 26). Best and his wife's lack of formal education did not dissuade them from educating their children. Two of their sons were with Mr Crook, a missionary schoolmaster, a daughter was at boarding school in Sydney, and the other children were educated by employing a private tutor (Best to Bigge, quoted in Ritchie 1971, p. 85). In terms of their education, Swan (1970, pp. 19-20) observed that 'such luxuries were possible because Best was one of the colony's most successful farmers'.

### **Economic and social inheritance**

Despite being significantly younger than her husband, Martha Best (nee Chamberlain) died in 1833 and little more than three years later George Best died at the age of 78. The fates of Best's children accorded with the privileged position established by their parents. Best's legacy to them was both financial and social, and the two were inextricable. Upon his death Best owned 3,155 acres in the Parramatta and Gunning/Yass districts (Swan 1970, p. 20) and he left an estate valued at approximately £7,000, making him the 26th wealthiest person to die in NSW between 1835 and 1839 (Rubenstein 1980). The family's other pastoral holdings as squatters in the Riverina were ratified by licence shortly after Best's death. By 1839 the family's 'Wagga Wagga' station boasted 1,000 head of cattle, 1,400 sheep and 17 horses (Morris 1999a, pp. 20 and 27).

There were other social dimensions to the lives of Best's children as a result of their father's wealth and success. 'Marriage patterns, were particularly evident among the sons and daughters of rural families' (Robinson 1985, p. 167) and Best's children and grandchildren married others from prominent, land-owning families of the squattocracy (see Gormly 1901; Swan 1970; Morris 1999a). His sons followed his example and became farmers and graziers, while his daughters became the wives of other successful landholders. Such links of the rural land owning class, whether ex-convict or free, to the subsequent occupations of their children were well-established (Robinson 1985, pp. 143 & 157). In the 1830s and 1840s, squatters who had become licensed pastoralists held both economic and political sway. They represented the most influential pressure group in the colony (Musgrave 1926). Particularly in the Wagga Wagga district, 'in the 1850s and 1860s the squatters maintained their supremacy politically, economically and socially', controlling the land, representing the district in parliament, as magistrates on the bench, and in establishing hospitals, schools and churches (Morris 1999a, p. 43), and such were the fates of Best's children.

### **INTERPRETATIONS**

In discussing the role of the microhistory in accounting, Williams (1999, p. 63) highlighted that microhistories can enable the life of a modest individual to be traced, including characteristics of that individual's social level, the unearthing of incidents which run contrary to expectations, and the justification for telling a story because it is exceptional.

The story of convict George Best demonstrates the capacities of microhistorical research to reveal and magnify the significance of the individual. While the role of accounting concepts and accountability information concerning Best has been discussed, and analysis of historical and modern commentary on his wealth, success and social standing provided, clear interpretation of his story depends on which theoretical grounding is chosen to render the data meaningful. Instead of attempting to draw a singular and potentially debatable conclusion, several thoughts are offered which reflect the influence of a variety of paradigms and from which other accounting historians may draw their own conclusions.

### **The naïve interpretation**

Fletcher (1976, p. 222) maintained that Best was one of a select few 'respectable emancipists who tried to make a wholesome living for themselves and their families'. Following this assessment of Best, the naïve interpretation is one of a simple rags to riches story. However, this interpretation is inchoate and does not speak to much of the evidence, such as Best's negative attitudes to convicts and fellow emancipists, his ability to forge alliances with key individuals, and his support for the cause of the exclusives.

### **The positivist interpretation**

Within this paradigm accounting information can be viewed in functional terms as a means for the Colonial government to appropriately allocate scarce resources. Best's productive use of land and accumulation of assets, demonstrated through land and livestock musters and census reporting mechanisms, would therefore explain why he came to the attention of Governors, secured further land, and became wealthy and successful. Further, logical positivism assumes that history is recursive (see Blackburn 1996, pp. 173-174). Thus, the more latter day concept of the *nouveau riche* may be a relevant parallel in respect to Best, suggesting that accounting concepts of wealth, profitability and performance circumscribe the social status and respectability afforded to individuals, notwithstanding their origin or background. While this interpretation has some appeal, such positivist explanations have been criticised for 'reifying, legitimising and reproducing the status quo' (Hines 1989, p. 53), lacking the capacity to emancipate, to understand accounting within particular historical contexts, and to view accounting as a device of social, rather than merely economic control.

### **Critical interpretations**

Critical theory moves beyond such mainstream accounting thought which 'is grounded in a common set of assumptions about knowledge and the empirical world which both enlighten and enslave' (Chua 1986a, p. 626). In viewing accounting information as subjective and socially or politically constructed (Chua 1986b), critical theory proposes that accounting functions to perpetuate notions of class and class structure, and that researchers should aim to unmask sources of antithetical social arrangements which may result in the systematic exclusion from power of particular groups of people. However, in the current microhistorical study, rather than preserving this convict's economic and social marginalisation, accounting notions and accountability information in connection with George Best were instrumental in the reconfiguration of his status within the colony. Accounting was thus implicated in the construction of notions not only of Best's wealth, but also of his respectability and social standing.

From a Marxist standpoint, one interpretation is that Best was a role model for the proletariat who threw off the shackles of his past and, for himself and his family at least, changed the social order. Another interpretation is that accounting and control mechanisms failed the establishment by allowing Best to alter the economic and social status quo. A further potential explanation is that Best merely conformed to the commercial and capitalist inclinations of the

society around him, given the recurrence of the profit motif in descriptions of early colonial NSW, and by virtue of skill, and perhaps inclination, embraced and joined the ranks of a more elitist group privileged by their wealth. Hirst (1983) understood Australian convict society in general 'as pushed by the profit motive towards the patterns of capitalist democracy' (see *OCAH* 1998, p. 155). So too, in the 1820s and 1830s in Best's home district of Parramatta, class distinctions were made not only on the basis of convict versus ex-convict, but more particularly between rich and poor (West 1990, p. 22).

Paradoxically, the colony assumed more nearly the character of a free British community because it was organised chiefly by the customary distinctions of wealth, position and skill and not by barriers and distinction based on legal status or criminal record ... as owners of broad acres and controllers of large enterprises ex-convicts had to be given the respect due to these positions (Hirst 1983, p. 153).

In the early years of settlement, the demands of survival had given convict and ex-convict an economic significance that tended to override his convict status. In the following years, this tendency was powerfully extended and re-enforced by the pursuit of profit (Rasmussen 1985, p. 84).

Within an agrarian context, classical, macro-oriented Marxist theory proposes differences between those who are entrepreneurial farmers (owning the factors of production and employing wage labour), and those who are family farmers. These differences are consistent with the capitalist labour process view in urban settings. However, Mann (1990) contended that the distinction between corporatised and family farms is not based on class exploitation. While this may be the case in terms of the modern agribusiness, the uniqueness of agricultural enterprise in early colonial NSW suggests otherwise. A range of documents discussed in the current paper illustrated Best's ability to secure convict assignees, ex-convicts and freemen to work his properties. Best bemoaned to Bigge the cost of labourers and their incapacity for hard work, as well as his belief that land granted in the form of smallholdings to the newly emancipated was wasteful (see Ritchie 1970, p. 170). Best also contended in his evidence to Bigge that the petition he had signed, and which led to his estrangement from Macquarie, was for the 'Good of the Country, for a free trade, & getting wheat & meat into Store' (Best to Bigge, quoted in Ritchie 1971, p. 85). Thus, Best's partnership with the exclusives, in terms of attitudes to convicts, the promotion of a *laissez-faire* economy, and the termination of grants to ex-convicts, is consistent with a desire to maintain a bourgeois hegemony.<sup>6</sup> Best owned the means of production - important pastoral interests critical to the development of the colony, amassed the necessary capital to continue expansion of his interests, favoured the market economy, and had a ready supply of cheap labour (convict and free) to exploit in the pursuit of wealth and profit.

Foucault (1977) provides some further insights into the study of Best. Foucault examined the concepts of discipline and punishment and stressed how an individual's behaviour and performance can be monitored and controlled through organisational or administrative reporting mechanisms. Both the discipline and reporting contexts of Foucault's work are of particular relevance in examining the life of a convict and the role of accounting information in transforming that life. Foucault (1977, p. 190) held that written documents provide a means for analysing the individual, as well as for assessing measurement systems which may describe groups and gaps between individuals.<sup>7</sup>

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<sup>6</sup> For a treatise on class structure in Australian history in terms of the bourgeois hegemony see Connell and Irving (1992).

<sup>7</sup> However, Foucault avoided histories, such as the one provided here, which concern individuals and class analysis (see Stewart 1992, p. 65).

Starting from Foucault's governmentality perspective applied in the context of British colonialism, researchers have argued 'that accounting discourses and techniques were located within the logic of imperialism and enmeshed within colonial systems of government' (Neu 2000, p. 163), and that the relationships between resources, population and discipline were such that the modalities of measurement, classification and accounting enabled the constitution of the economy (Kalpagum 2000). The economic, political and disciplinary environments apparent in colonial NSW thus forged both the need and means to account. In their Foucauldian analysis, Alagiah and Gaffikin (1995) stressed that accounting is about counting, born of commodities and possessions, and derives from economic, historical and social changes in the perception of wealth. In early colonial NSW, Linn (1996) concluded that accounting was both a powerful and covert force based in the day-to-day affairs of ordinary people. It was so in shaping the destiny and mapping the progress of George Best. Stewart (1992, p. 62) observed that:

power and knowledge are not external to one another and show the appropriateness of ... analysing the cultural and social practice of accounting in which power and knowledge intersect ... In viewing accounting as a disciplinary power, a key Foucauldian concept used is the concept of surveillance.

The censuses, musters and other accounting and accountability artefacts discussed in this paper played a key role in monitoring and surveillance of the colonial economy, as well as of the individual. The surveillance perspective may have caused Best to internalise the commercial, capitalist discipline he perceived as operating around him; he conformed to and reproduced it in his own actions and behaviours. In forging the alliances he did, it also raises the question of whether he sought knowledge and power by aligning himself with those who were already powerful.

Alagiah and Gaffikin (1996) discuss Foucault's claim that 'the human sciences, including accounting, are sources of knowledge and have been instrumental in social control and have created a marginalised, categorised and excluded society'. Certainly Best's background was of the marginalised and excluded, but did Best's capability as a farmer provide him with knowledge, which through accounting notions and accountability arrangements he transformed into power? Was there complicity of accounting in the creation of an "architecture of power", in Foucauldian terms (see Stewart 1992, p. 65), which allowed Best to prosper while others did not?

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