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Suffer little children: Power and the epistemology of ignorance in accounting for Church and State

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Abstract

The aim of this research is to consider the role of accounting in power relationships where the actions of one social group disadvantage another. Using an historical example involving a funding dispute between the Catholic Church in Australia and the State in the early 1960s, we consider the role of accounting using the methodological approach of (Hayward, 2000), known as de-facing power. This approach challenges intentionality in action that disadvantage another social group by focusing on the historical construction of boundaries between social groups, which constrain the actions of all groups in society. Using a combination of archival research and interviews, we examine the historically constructed boundaries and the Catholic Church's claim of anti-Catholic discrimination in the allocation of State funding to schools. We conclude that a multiplicity of factors contributes to historical boundaries and perceptions of disadvantage, and accounting is one of those factors, but that the role of accounting should not be overstated, nor should intentionality be assumed in the use of accounting by one social group that appears to disadvantage another group. We conclude that political change must focus to changing the role of accounting, and other factors, in shaping social boundaries between groups, rather than focusing on the effect of social action.

Keywords

De-facing power, Epistemology of ignorance, Education funding, Power, Social boundaries.

1. Introduction

Suffer little children, and forbid them not, to come unto me (Matthew 19:14).

A recurring theme of critical accounting has been the nexus between accounting and power. Research in this area has attempted *inter alia* to understand the role of accounting mechanisms and processes as used by dominant elites seeking to gain, consolidate or further their position, and acquire wealth or resources through the control of other social groups (Broadbent & Laughlin, 2003; O'Regan, 2010; Oakes & Young, 2010). Although much of this research has focused on the private sector's (ab)use of power, the State has also been implicated in the use of accounting to control social groups (Funnell, 1990; Miley & Read, 2017). In accounting, much of this research corpus has been underpinned by an implicit ontological assumption that the use of accounting mechanisms and processes to control was part of an intentional exercise of power by one social group against another (Alawattage & Wickramasinghe, 2009; Ó hÓgartaigh, Ó hÓgartaigh, & Tyson, 2012).

The purpose of this research is to examine that assumption. To do so, we use the methodological approach of American political theorist, Hayward (2000), because she attempts to synthesise existing understandings of power. She contends that boundaries between social groups are shaped historically and cause circumstances where disadvantage to one social group by the actions of another can be erroneously construed as an intentional exercise of power to cause disadvantage. Hayward (2000) referred to defacing power to emphasise the lack of deliberate intent in many exercises of power. We explore this view of power through an illustrative example concerning the funding of Catholic education in Australia. In 1962, in the small rural city of Goulburn, in the State of New South Wales (NSW), a Catholic parochial primary school was required to build three additional toilets to health regulations. The Catholic Church (the Church) notified the State Government Department of Education that the school was not in a financial position to build the toilets and requested financial assistance from the State (state aid). When state aid was not forthcoming, Goulburn's Catholic schools went on strike to draw attention to their lack of State aid. Both the Catholic Church and the media described the lack of state aid as Government-sanctioned anti-Catholic discrimination. Although lasting only a week, the strike precipitated a permanent change to education funding in Australia.

Our illustrative example was selected for three reasons. First, by using an historical example, we avoid the politicisation associated with contemporary education issues (Dowling, 2008; Watson & Ryan, 2012). Hayward and Lukes (2008) used Hurricane Katrina as an example of power and historically created boundaries but they were writing within three years of those events, which made the events too close in time for them to be dispassionate. Historical examples that allow a measure of dispassion can permit unbiased analysis. The funding of parochial schools is no longer

a political issue in Australia. The level and distribution of education funding is an issue but there is no longer a dispute about the need for state aid. Also, anti-Catholic discrimination is no longer a key feature of Australian society. However, discrimination continues to exist, particularly surrounding Christian versus Muslim and white versus non-white entitlements, so the essential elements of our illustrative example, which concern collective action in response to disadvantage, remain the same.

Second, the Goulburn school strike was selected because the lack of State funding for Catholic schools in the period preceding the strike has been characterised both in Australian history research (Bishop Cullinane, 1989; Frances, 2011; Hannan & Monash University Faculty of Education, 1973; Hogan, 1977; Inglis, 1958; Luttrell, 2009; McLaughlin, 2005; O'Farrell, 1977; Pell, 2004) and in education research (Burke & Spaul, 2001; Furtado, 2009; Marginson, 1993; Mayrl, 2011; Seddon, 2001; Teese, 1989; Watson & Ryan, 2012) as a deliberate plan by the State to under-fund Catholic schools so Catholic children received a second-rate education, thus limiting their access to highly-paid employment opportunities and acting as a form of social control (Keane, 2007). The recurring narrative in extant research is that the State acted with intent to control and that its accounting mechanisms and processes were designed to facilitate anti-Catholic discrimination (Bishop Cullinane, 1984b, 1985).

Third, the Goulburn school strike provides an example of the epistemology of ignorance (Alcoff, 2007; Sullivan & Tuana, 2007). Ignorance is a lack of knowledge that can be rectified by becoming informed. Epistemology of ignorance is different. It is a form of ignorance that can flow from an unwillingness or inability to perceive the knowledge of others as valid knowledge because it falls outside the boundaries of accepted knowledge (Bailey, 2007). Epistemology is the study of knowledge. Applying Derrida's (1973) pun on *différance*, the meaning of knowledge is determined from its difference to ignorance but also the term ignorance is deferred to knowledge: it is subservient to knowledge. The concept of an epistemology of ignorance overturns ignorance's subservience to knowledge and demonstrates that ignorance can be as much a tool of power as is knowledge. The parties in this example were ignorant of many issues relevant to other parties in this dispute including the financial and accountability issues faced by the parties. By combining defacing power and the epistemology of ignorance, the historically constructed inability to know is made visible, and reflected in the lack of accounting.

Selecting an historical example and the historical focus of Hayward (2000) on the construction of boundaries determined the methods used in this research. We interviewed two Catholic religious sisters who were teaching in Goulburn Catholic schools when they went on strike, two Catholic religious sisters who were students in the striking schools, one lay person at a Catholic school during the time of the strike, and two priests in the Goulburn parish during the strike. The religious interviewees requested anonymity. With the exception of the interview of the lay person, which comprised a series of lengthy email exchanges, initial interviews were face-to-face, unstructured and exploratory, each lasting approximately one and a half hours. Adopting the interview

technique suggested by Johnson (1998), we conducted follow-up face-to-face explanatory interviews that were semi-structured in the sense that we asked specific questions to clarify information or fill gaps in our research, although the same questions were not asked to each person. Follow-up interviews each lasted for one hour. Detailed notes were made at all interviews, with many statements copied verbatim and checked for accuracy by interviewees. Although interviewees could request changes to the written notes, none did so. Interviews provided background on Goulburn's parochial schools in the 1960s including lines of responsibility and accountability. They confirmed that the memoirs of Bishop Cullinane reflected their memories of events preceding and during the strike (Bishop Cullinane, 1989). Bishop Cullinane was a bishop in the Catholic Arch-Diocese of Canberra-Goulburn at the time of the strike, was located in the Goulburn parish, represented Goulburn Catholic schools in dealing with the State and he was the Church's media spokesman during the strike. The lay interviewee became a teacher in the government's public schooling system. He provided detailed information about teacher training, teacher qualifications, overcrowding in Catholic schools during the early 1960s, the impact of the Wyndham Scheme changes to the education system that were introduced in the 1960s, and the impact of the strike on Catholic and non-Catholic school administration. All interviewees observed the paucity of Catholic school accounting in the 1960s: accounting records were to demonstrate compliance with State and local government requirements. To compensate for the possibility of interviewee bias, since all interviewees were connected with the Catholic schooling system, we also used archival information.

Archival information is always limited by whether documentation was originally made and preservation decisions of archivists. We accessed archives in the Australian National Archives, Australian National Museum, National Library of Australia and State Archives of New South Wales. Contemporaneous newspaper reports, State education records and accounts, and Catholic school records and accounts were also accessed for this research. There were gaps in the preserved accounting records of both Church and State. Catholic accounting was haphazard. There are only output level State archives, such as expenditure summaries and official year books. Secondary sources were used for additional background information and when they which made direct reference to primary sources no longer obtainable in an attempt to identify details of records that might have been destroyed.

In the next sections, we outline the general literature that underpinned this research and our methodology. This is followed by a background to the Australian schooling system and parochial school accountabilities. We then describe the historical construction of the boundary between the Catholic Church and State, before examining accounting by Church and State in the context of our illustrative example. This is followed by an analysis that uses (Hayward, 2000) to draw together the disparate strands of parochial school accountabilities, the historical boundary between Church and State and accounting by Church and State. We conclude that an epistemology of ignorance led to the lack of State accounting on Catholic schools and determined the accounting maintained

by Catholic schools. We further conclude that accounting represents one factor in the multiplicity of factors determining historical boundaries, and its importance should not be overstated. We suggest that political change requires an understanding the contemporary impact of historically shaped boundaries and a shift in focus from the effect of social action to making visible the historical circumstances that shaped the social boundaries between groups.

2. Literature

In this section, we outline the literature on power that underpinned the work of Hayward (2000) because her concept of de-facing power was an attempt to synthesise extant literature. This is not a comprehensive outline of all power frameworks: we only outline the literature referenced by Hayward (2000). We then explain her concept of de-facing power, which is the methodological lens used in our research before describing the epistemology of ignorance.

2.1. Understanding power

Hayward (2000) used the term de-facing power to emphasise that power does not have a face, which means it does not take a readily identifiable form. In adopting this term, she both develops and challenges previous constructions of power. Those constructions are briefly outlined in this section. In addition, we briefly outline action at a distance, which is a concept developed by Latour (1987) to explain how actions can affect those removed from them. This concept has relevance to the work of Hayward (2000), although she did not consider it, because the historical forces that shape social boundaries between groups act on them from a chronological distance.

Dahl (1957) viewed power as a relation among people whereby one person can compel others to comply by exerting power to change how they behave. This was characterised as the open face of power because it was apparent who was in power and how they used laws, standard, the political system and other formal mechanisms to compel compliance. It is a simple construction of power: the winner of an argument has power over the loser. Bachrach and Baratz (1970) refined this conception of power by introducing a second face, or form of power, in which decisions occurred within a complex system. As with the work of Dahl (1957), this conception of power was developed in a political context. A subtle use of power, it recognises that it can be difficult to know who made a government decision, as the source of power may be kept secret. When the source of power is unknown, it is easy to suspect that power may have been abused. Under this theory, the person who sets the agenda has the power. Lukes (2002) continued to develop the theory of power. He added a third face to recognise that power can be manipulative, influencing people at a psychological level, as occurs with propaganda. This is the face of deception and the risk to those who deceive is that, if discovered, they will be unable to restore the trust that is lost. Unlike the first and second face of power, this form is about creating a false consciousness so the people become convinced that they share the goals of dominant elites. The work of Lukes (2002) was grounded in

Marxist thought. In particular, his third face of power was similar to the Marxist concept of ideological power (Therborn, 1999). Common to these conceptions of power is the underlying assumption that there is a limited amount of power in society and it can only be held by one individual, or group, at a time. Research on the faces of power have been used in accounting research to understand political influence in the standard setting processes and impacts (Hussein & Edward Ketz, 1991; Kwok & Sharp, 2005).

Foucault (1979) shifted the conception of power from those who use it as a tool to coerce. Instead, he considered power as diffuse and everywhere in society. He saw power as embodied in discourse, rather than something a person or group could possess. Whereas theorists focusing on the faces of power had viewed power as a tool of human agency, Foucault (1979) characterised power as a metanarrative and he referred to power/knowledge to explain how power is constituted through the acceptance of particular knowledge so those who do not have the same knowledge do not have power. Foucault (1979) viewed power both as negative and positive, producing reality by acting either as a repressive or productive force. Particularly concerned with the exercise of power through mechanisms of surveillance, governance, administration and control, the work of (Foucault, 1979) has resonated with accounting researchers who seek to understand how accounting mechanisms and processes have been used to control and govern (Armstrong, 1994; Stewart, 1992).

In contrast to Foucault (1979), Habermas (1984) envisaged the possibility of language being a means by which social groups could engage with each other and reach a rational consensus, as opposed to language being a form of power that enables domination. He wrote of the freedom-producing potential of language to help people build spaces for communication that would enable agreement about action. A normative ideal, this view allows us to measure situations against the ideal to determine the extent to which speech is distorted. His normative ideal assumes the equitable organisation of society. The work of Habermas (1984), which has been under-used in critical accounting research, has the potential to shift the construction of accounting from a technology to a more fluid construction as a language that acts upon, and is acted upon by, society (Laughlin, 1987).

Bourdieu (1990) also examined power within society, though his focus was on the cultural and symbolic creation of power, and in particular, unconscious norms and attitudes that people develop from their social conditioning and everyday activities. He described this as cultural capital and he saw the importance that differences in cultural capital made to power relations in society. His theories have been adopted by accounting researchers seeking to understand social differences and power structures in the accounting (McPhail, Paisey, & Paisey, 2010) and mechanisms of accountability (Shenkin & Coulson, 2007).

Society comprises both structures and agents: neither should be given primacy over the other and both contribute to power relations (Butler, 1997; Giddens, 1979). The structures in society are

formed by human agency and the dynamic between those structures and power is not static but ever-changing. Structuration does not deny human agency; it recognises that human agency is essential for developing structures. Structuration theories have been used in accounting to understand both accounting as a structure (Macintosh & Scapens, 1990) and the impact of structures on accounting (Conrad, 2005).

Although Hayward (2000) does not consider the concept of action at a distance, it may serve to explain how past structures and actions can shape present boundaries. This concept is based on creating centres of calculation that can be dominated. In accounting, it has been applied to understand the domination of, and by, accounting as accounting mechanisms and processes both become a space to be dominated and enable the creation of measurable spaces that can be dominated (Robson, 1992, 1994). Historically, both Catholics and non-Government schools have been defined as calculable spaces to be dominated by the application of specific laws and discriminatory practices that we describe when considering the historical shaping of the boundary between the Catholic Church and the State.

2.2. Methodology

The idea that intentionality underpins exercises of power is derived from Nietzsche (2003) who developed the concept of the will to power. He considered the traditional view of humanity expressed by Schopenhauer (2008), which is that there is a will to life that is manifested in the will to survive and will to reproduce. Nietzsche (2003) argued that the will to life does not fully encompass the human condition. He added a third dimension: the will to power, whereby humans try to control their physical and social environment. The concept of will is not a choice: it refers to a striving or necessity so the will to survive, reproduce or control the environment is an inbuilt need. The will to power is reflected in the subsequent writings by philosophers and sociologists, including Marx (1859: 1904), Gramsci (1972) and Foucault (1978), who sought to understand how humans control their environment. The will to power, and subsequent attempts to understand how humans attempt to control their environment, have resonated with critical accounting researchers who seek to understand the use of accounting as a mechanism of control.

Hayward (2000) does not look at power in oppositional terms of us versus them, or oppression versus resistance. She agrees that there may be a subconscious will to power and she recognises that every social group has elements of power but she differs from other researchers by claiming that there is there may not be a conscious intent to exercise power. Hayward (2000) developed her construction of power after studying education at two American public schools. At the first school, an urban school with predominantly African-American students who were marginalised economically and ethnically, the teachers acted as agents who used their power to induce the schoolchildren to alter their behaviour. At the second school, located in an affluent suburb and with predominantly white students from privileged home environments, teachers acted to facilitate

student empowerment and expected students achieved their personal goals. A key finding from the ethnographic work of Hayward (2000) was that power did not reside solely in the classroom: political mechanisms such as school zoning, the location of public housing and public transportation routes ensured economically deprived children did not attend privileged schools. Hayward (2000) found that at the less privileged school, the actions of all teachers, school administrators and students were enabled and constrained by social boundaries but the more privileged school was not a site of unambiguous empowerment because it also operated within social constraints of what was expected from that type of school. This research led Hayward (2000) to view power as a complex network of social boundaries composed of institutions, norms and identities that define both the field of action and extent to which all actors in the field, whether viewed as powerful or powerless, have freedom to act. Hayward (2000, p. 3) expresses this as follows:

We should define power, not as an instrument some agents use to alter the independent actions of others, but rather as a network of boundaries that delimit, for all, the field of what is socially possible.

Hayward (2000) does not set herself apart from other social theorists concerned with power in society. She sees synergies with them and develops their views based on her ethnographic research. Like the new institutionalism of DiMaggio and Powell (1991), whom Hayward (2000) does not mention, and structuration theorists Giddens (1984) and Butler (1997), whom she does mention, Hayward (2000) recognises that social structures can determine the ambit of social action: she sees these structures as important for setting societal boundaries. Her criticism of the new institutionalists is that their theories are predicated around the way institutional structures constrain social actions without recognising their enabling potential. Hayward (2000) is concerned that new institutionalism requires a dichotomy between the agents with power and the powerless in society, whereas she presents a more nuanced view in which everyone in society is constrained by power relationships, not just the weak. She distinguishes between privilege and “being socially enabled to act in ways that contest and change the power relations in which one participates” (Hayward, 2000, p. 9).

Hayward (2000) uses Foucault (1982) as her starting point for developing a critical understanding of power. She agrees that all social relations involve inter- or intra-subjective power relations and have a cost to individuals and society, and she also agrees that power is co-extensive with the social body, and that there are no spaces of liberty in the meshes of the network that imposes power. However, she disagrees that power creates the agent. Unlike a Foucauldian view whereby power (re)constructs the powerful and powerless, Hayward (2000) argues that only decision-making capacity is mitigated by the power dynamic, but that social boundaries constrain the decision-making capacity of the powerful and powerless, albeit in different ways. Hayward (2000) presents a less radical stance than Foucault (1982), agreeing that power affects the ability of

people to act but disagreeing with his view that the powerful and powerless are (re)constructed by this. However, Hayward (2000) states that she is particularly attracted to the work of (Habermas, 1984). Although a normative ideal, it provides a way to “criticise relationships that prevent or discourage participants from acting in ways that affect the constitutive boundaries in action” (Hayward, 2000, p. 9)

The contribution of Hayward (2000) is a nuanced view of power. It is never a dichotomised view with the powerful versus the weak and there is always a multiplicity of factors involved in the discourse. It is this complexity that makes it so difficult to shift power relationships through political change. Like Foucault (1978) looks at the historical development of power relationships although, unlike Foucault (1978), she is primarily interested in the boundaries between social groups, which is her way of labelling the institutions, norms, standards, regulations, people, legal and social practices, and other factors that separate and distinguish social groups. From the perspective of Hayward (2000), historical social actions, such as accounting practices that treat groups in society differently, are an element in the construction of the boundary between those groups, and contemporary social actions, which might also encompass accounting practices, must be examined in the context of the historically constructed boundaries.

Boundaries are invisible determinants of every group's freedoms, the social impact of its actions on other groups, and the extent to which individuals can re-shape their lives in response to the actions of other groups (Hayward, 2000). For Hayward (2000), impositions of power can only be understood by locating them in the socio- historical context in which they occur, so it is always a *non sequitur* to assume intentionality in the imposition of power.

2.3. Epistemology of ignorance

Ignorance is an unavoidable consequence of the explosion in human knowledge. The English polymath, Thomas Young is, reputedly, the last mortal to have known everything (Robinson, 2006); omniscience is now the preserve of the Divine. The common perception is that ignorance can be overcome by education. Epistemology of ignorance challenges this perception. An epistemology of ignorance is an unwillingness or inability to know (Bailey, 2007; Baldwin, 1993; Spelman, 2007). In addition, ignorance can be individual, but epistemology of ignorance is inherently a social phenomenon (Alcoff, 2007; Outlaw, 2007), it is an ignorance shared by a segment of society.

The concept of an epistemology of ignorance has been used extensively in feminist (Lugones, 2006; Tuana, 2004; Tuana & Sullivan, 2006) and race relations (Alcoff, 2007; Bailey, 2007; Mills, 2007) literatures. It has also been applied in education (Carpenter & Sandlin, 2012) and has been explored in philosophy to understand the dismissal of Marx and Freud in Anglo-American philosophies of science (Harding, 2006). The existing literature, with few exceptions (Outlaw, 2007), have constructed the epistemology of ignorance as product of human agency rather than a result of social structures. A pure agency interpretation of epistemology of ignorance is

inconsistent with Hayward (2000) so we will be examining epistemology of ignorance from within the de-facing power lens and seeking to understand the way it was constructed at a distance from the school strike example. The existing literature on epistemologies of power typically use contemporary examples. We contend that using contemporary examples, particularly over highly contentious social issues like race and feminism in an era of #metoo and #blacklivesmatter, makes dispassionate consideration of the issues more difficult. Historical cases facilitate disinterested analysis.

Epistemology of ignorance is a fairly new term but the ideas underlying it have been addressed implicitly in discourses about knowledge and power, and ideas of epistemology of ignorance underlie the writing of Foucault in *Mental Illness and Psychology* and *The Birth of the Clinic* (Foucault, 1973, 2002). The construction of a dominant form of knowledge contains within it the trace of ignorance (Derrida, 2016). Similarly, a trace of epistemology of ignorance can be located within the concepts of social and cultural capital (Bourdieu & Passeron, 2018). Other traces of epistemology of ignorance can be found in the accounting literature in the work of Choudhury (1988) where he discusses where accounting is missing and in Cole and Cooper (2005) where they apply the concept of the tyranny of the light (Tsoukas, 1997). Epistemology of ignorance develops on existing ideas of knowledge and power but refocuses the lens onto what is missing rather than what is there.

3. Background

In this section, we provide a brief description of the tripartite schooling system that has existed in Australia since colonial times. We also provide background to the complex lines of accountability of Catholic parochial schools.

3.1 The Australian schooling system

Australia has three levels of government: federal, state and local government. Education is managed by the State Government. At primary and secondary level, there are three categories of schools: public school, private schools and Catholic parochial schools (Figure 1). These categories have not changed since colonial times though the funding regime has and the State did not control the curriculum of non-public schools before 1880. Figure 1 shows the funding regime in 1962. The Goulburn school strike prompted to a change in this regime.

Type of school	Public or State school	Private or independent school	Catholic parochial school
Funding regime	100% from the State Government	100% from student fee income	Voluntary parent contribution with remainder from local Catholic parish by

			parishioner donations
Affiliation	State Government	Various – most schools were affiliated with a particular religious group, including some Catholic private schools.	Catholic Church
Curriculum	Government-approved secular curriculum	Government-approved secular curriculum plus religious instruction for private schools established by a religious group	Government-approved secular curriculum plus religious instruction
Availability	All school-age children	As determined by each individual school. Entrance usually by examination and interview.	All Catholic school-age children and non-Catholic children if space permitted
Teaching staff	Paid secular teaching staff	Unpaid religious brothers and sisters at Catholic private schools, paid secular teaching staff at other private schools	Unpaid religious brothers and sisters
Teaching formation	Trained at university and/or Teachers' Colleges. State-funded scholarships met fees then scholarship holders were bonded to teach for one year in a State schools for each year of funded study	Non-Catholic private schools: trained at university Catholic private schools: religious teachers trained by their religious order, lay teachers trained at university	Trained by their religious order

Figure 1: Summary of key details concerning Australia's tri-partite schooling system.

3.2 Parochial school accountability

Hayward (2000) states that power relations constrain freedom in varying ways and to varying degrees. She defines freedom not as the space to act independently but as political freedom, which she defines as the "social capacity to act, alone and with others, upon the boundaries that define one's field of action" (Hayward, 2000, p. 8). She contends that to understand political freedom, it is necessary to consider the "mechanisms and ...political processes that allow people to define and order collective value and meaning" (Hayward, 2000, p. 8). Catholic parochial schools had little freedom because they were constrained by multiple accountabilities.

Although they received no state aid, their curriculum and assessment were determined by the State. Their ongoing licence to operate a school depended on detailed compliance with State education policy, in accordance with the *Public Instruction Act (NSW) 1880*. Compliance was regularly monitored through a system of self-reporting plus State inspection visits. In addition to meeting State compliance, registration necessitated compliance with local government requirements. In Goulburn, these pertained to building regulations, occupancy and use of space regulations, plus fire, health and safety ordinances. Parochial schools reported quarterly to the Director-General of the State Government's Department of Education (Director-General) on compliance with local government requirements. There were annual local government inspections to ensure compliance with regulations and ordinances. Parochial schools received certificates proving compliance, copies of which were forwarded to the Director-General. Teachers were assessed annually by school inspectors, who observed classroom teaching and reported their observations to the Director-General. The Director-General was a civil servant, accountable to the Minister of Education, who reported to the State Parliament.

Parochial schools were accountable to the Catholic Church for the maintenance of school buildings, fixtures and fittings, which were owned by the Church, and for ensuring the religious instruction given to students, called formation, complied with Church doctrine. Parochial schools were also accountable to their local parish church and school parents. Parochial schools were governed by a School board which included the parish priest, members of the church congregation and school parents. They had oversight of academic standards and school administration.

Parents paid a small fortnightly voluntary donation towards the costs of the school. This was based on capacity to pay and the Catholic Church did not deny Catholic schooling to any child for financial reasons. The parish met additional school costs from parishioner donations. Parochial schools were physically located near their founding parish church: Goulburn's parochial schools were located in Church grounds and school playgrounds became church carparks on Sundays.

The religious teaching orders who provided teaching staff to parochial schools were accountable to the Catholic Church for the quality of teacher training, which they provided in their novitiates. Their teacher training areas were called scholasticates. The Sisters of Mercy and Christian Brothers provided religious to teach in Goulburn's Catholic schools, with teacher training in their scholasticates, which were part of their novitiate.

Even though parochial schools were constrained by a complex network of accountabilities, it was the accountability to the State that provided the ongoing source of tension. From the perspective of the Director-General, parochial school accountabilities to the State ensure the quality of education was maintained in accordance with the *Public Instruction Act (NSW) 1880* (Marginson, 1993). From the perspective of the Catholic Church, the State controlled most aspects of the physical space, including design and fit-out of buildings, other facilities and the teaching program yet had no financial stake in parochial schools (Bishop Cullinane, 1989). The Catholic Church considered the

level of State control excessive, and based on the history of anti-Catholic discrimination, could only envision the control as State sanctioned anti-Catholicism (O'Farrell, 1977). In the next section, we explore how the historical creation of boundaries between the State and Catholic Church made this explanation plausible.

4. The historical creation of a boundary

(T)he field of what is socially possible can be shaped “at a distance”. The absence of interaction, communication, and other readily apparent “connections” Itself can be evidence of power’s exercise ... Because of the pivotal role practices play in delimiting the ways people in specific social contexts might act ...the boundaries comprising them, along with the institutional boundaries that sustain and regulate them, deserve a central place in the critical analysis of power (Hayward, 2000, pp. 37-38).

Hayward (2000, p. 175) describes de-facing power as “a series of conceptual and normative shifts for the critical analysis of power” which challenges assumptions that only the powerful possess or direct power. Hayward (2000, p. 176) also challenges the view that social boundaries are “determined, chosen or directed by an agent ... to create desired effects on the action of others, or to produce effects from which she benefits”. In this section, we look at the creation of the boundary between Church and State. We summarise the historical circumstances that shaped this boundary, creating a barrier that ensured the State saw parochial schools as trying to grab State money to which they were not entitled, and the Catholic Church saw the State’s refusal to consider state aid for Catholic schools as an intentional anti-Catholic discrimination. The history is divided into three time periods: when all schools were under religious control (1788-1879); when a secular State education became available and parochial schools lost their state aid (1880-1960); when financial problems following a change in education legislation led to the closure of parochial schools Australia-wide and the Goulburn parochial schools went on strike (1960-1961).

5.1 The colonial period, 1788-1879

Following British settlement in 1788 Australia became a series of British penal colonies. Although the federation of Australia did not exist prior to 1900, we use the term “Australia” for the sake of simplicity. In 1780, approximately 23 per cent of convicts were male Irish Catholics (Clark, 1956; Hardiman, 2003; Maxwell-Stewart, 1990), rising to over 33 per cent of the population by 1800, although exact figures are disputed due to haphazard and imprecise record-keeping (Inglis, 1958). A Church of England minister accompanied the convicts. The Catholic Church in England was denied permission to send a Catholic priest to the colony (Maxwell-Stewart, 1990). In 1800, three priests were arrested and transported to Australia as convicts. One of them was permitted to celebrate the first Catholic mass in Australia, under State supervision, in 1803. One year later, permission was withdrawn. In 1817, a priest arrived independently in the colony and celebrated

mass without government permission. He was deported. In 1819, the British Government permitted two priests to go to Australia and celebrate mass. Inglis (1958) studied evidence of Catholic colonial resentment about the State control of Catholic mass. From 1788 until 1821, it was illegal for a Catholic and non-Catholic to marry and children born to Catholic convicts were removed, baptised as Church of England and given to Church of England families (McSweeney, 2000). The colonial government gave control of education to the Church of England and transferred land to the Church of England that it could sell to create a monopolistic schooling system (Byrne, 2012; Lake, 2011; O'Farrell, 1977). In addition, the Church of England was given free control of education policy and access to funds to construct and staff schools (Marginson, 1993; Wilkinson, Caldwell, Selleck, Harris, & Dettman, 2007). To successive colonial governments, these social controls were characterised as part of an Enlightenment improvement program (Gascoigne, 2002) but the Catholic population viewed them as English anti-Catholic sectarianism (Keane, 2007; Lake, 2011). To provide an alternative to Church of England schooling, the Catholic Church established the parochial schooling system (Marginson, 1993). Staffed solely by religious brothers and sisters primarily from Ireland, the original home of most Catholic convicts, these schools offered free schooling to all Catholic children and local parishes met all costs. Other Christian denominations also established free charity schools in opposition to the Church of England schools. The transportation of convicts to New South Wales ceased in 1840 and the State of New South Wales became self-governing in 1850. One of the new State's first actions was to introduce state aid for all school. This continued until the establishment of a secular government schooling system in 1880, when aid to non-government schools ceased.

5.2 The Public Instruction Act, 1880-1960

The *Public Instruction Act (NSW) 1880* established a free, secular schooling system, made education compulsory and limited state aid to public schools. It placed all education under the control of the Department of Public Instruction (later re-named Department of Education) and gave the Director-General the legislative power to shape accountabilities. The Director-General limited state aid to public schools while simultaneously requiring parochial schools to adopt the government curriculum (Barcan, 1988).

From 1894, the Catholic Church regularly sought, and was refused, state aid for parochial schools. The Church argued it was discriminatory, placed an inequitable financial burden for education on Catholics, and that the contribution made by the Catholic Church to State education was purposely ignored by the State because of its anti-Catholic prejudice ("Catholic schools and state aid," 1905; "Catholic schools state aid question: No fierce sectarianism," 1915; "The Catholic schools: The Cardinal and state aid," 1894; Hannan & Monash University Faculty of Education, 1973; Hogan, 1978). Australian Catholics were not alone in having to fight for government funding of Catholic education. The Catholic Church in Britain and New Zealand engaged in similar fights with the State ("Catholic schools impossible without state aid," 1907; "New Zealand: State aid for Catholic

schools," 1890). New Zealand Catholic schooling received government funding from 1890 and British Catholic schools received government funding from 1924 ("New Zealand: State aid for Catholic schools," 1890; "State aid: Catholic schools. Straightout refusal," 1924) but it is not helpful to compare the New Zealand or British situations to the Australian situation because different factors were in operation.

By the late 1950s, parochial schools were educating 25% of school-children and in a parlous financial position with escalating costs and no additional source of income (Bishop Cullinane, 1984a). The high level of post-war Catholic immigration from southern Europe (Bouma, 1995; Jupp, 2002) and a post-war baby boom (Merlo, 1995) caused severe overcrowding in parochial and public schools (Marginson, 1993). One interviewee stated that all his classes had 60 to 65 children in rooms built for 30 students. By email, another interviewee described the pressures on parochial schools:

So they] HAD to get their hands on more money than the parents could ever afford to pay in fees ... I had a State Funded Bursary ... so my fees were easily in reach but if they'd gone up a lot it would have put real pressure on mum and dad money wise. Hence the Catholic system HAD to have State Aid or go out of business.

The Catholic Church's response was to seek political support for state aid. State education funding came from two sources: Federal Government block grants to States and State loans. Figure 2 shows the education funding split in 1961.

Item	£ (Australian)	Percentage
Revenue from Federal education grant	45,478,069	79%
Loan funding	12,147,835	21%

Figure 2: Funding of government primary and secondary education, 1961 (Bureau of Statistics and Census, 1964).

During the late 1950s, there were political tensions between the Federal and New South Wales State governments because the Federal Government was controlled by the right-wing Liberal Party whereas the State Government was controlled by the left-wing Labor Party. Neither wished to jeopardise its position by taking on the issue of state aid. The State Labor Party had been in power since 1941 and believed it had already secured the Catholic vote without taking on the thorny issue of state aid and the Liberal Party believed that since Catholics voted for the Labor Party, there was no political mileage in supporting the Catholic position on a State issue (Fitzgerald, 2003). In other areas, anti-Catholic discrimination was blatant: Catholics were not permitted to enter many occupations and social associations (Inglis, 1958; Murtagh, 1959) so the Catholic Church interpreted the lack of political support as anti-Catholic discrimination, even though public school

also lobbied unsuccessfully at this time for additional state aid to relieve overcrowding (Hilliard, 1988; Marginson, 1993).

5.3 Education Act changes and the Goulburn school strike, 1960-1961

In the 1960s, public sector accounting was cash-based and demonstrates the legality of expenditure (Funnell & Cooper, 1998). The Department of Education maintained accounting records to meet legal requirements and Parliamentary reporting obligations. For instance, it was required to ensure all schoolchildren received one hour per week of religious instruction, so it kept records on the religious affiliation of school-children (Figure 3). These records used two categories of school: Public schools, for which the State was financially responsible, and Other schools, which encompassed private and parochial schools. Placing private school and parochial school data in the same category conflated information for the State's wealthiest and poorest schools, hiding their financial disparity. However, no State money was expended on these schools so the Director-General had no there was no legal responsibility to account for them or report to Parliament on them.

Religion	Public school (Number)	Public schools (%)	Other schools (Number)	Other schools (%)
Church of England	336,365	27.7	12,844	6.5
Catholic	66,588	5.5	168,453	85.7
Other	813,292	66.9	15,286	7.8
Total	1,216,245	100.0	196,583	100.0

Figure 3: Number and percentage of children at public and other (private and parochial Catholic) schools in New South Wales, 1961, by religious affiliation. Source: Bureau of Statistics and Census (1964).

In 1961 the State introduced the *Education Act (NSW)*, implementing the secondary education reforms recommended by a State-appointed committee chaired by the Director-General (Committee Appointed to Survey Secondary Education in New South Wales (Chair: H. S. Wyndham), 1957). Known as the Wyndham Scheme, it broadened the secondary curricula, required specialist facilities for teaching languages and science and added an additional year to secondary schooling (Seddon, 2001; Wilkinson et al., 2007). All schools could access extraordinary one-off Federal Government funding to build science facilities (Knight, Lingard, & Bartlett, 1994) but only public schools were funded for the other costs of this scheme. The cost of building language facilities and sending religious brothers and sisters for training to teach

languages and science caused financial hardship for many parochial schools (Garaty, 2008). In the words of an interviewee:

The Library was a modified science lab. When I was doing 1st Level History Brother Rupert did not take me for a single face to face lesson [I am not joking] so I more or less did it myself! ... [We] succeeded despite their teachers not because of them. There was a lot of 'collegial' type support in that solving the Maths problems or translating the Latin poetry and prose was a communal thing with before school 'meetings' to compare results ... The Wyndham Scheme extended school, placed much more emphasis on Maths/Science and demanded a better standard of teacher. The State could easily pay for this and if private and Catholic Schools were to compete they had to lift their standards too. The Catholic System had got away for years with not having to pay a small number of religious brothers and nuns ... hence the huge classes and now would have to employ properly qualified people in far greater numbers, build proper classrooms and science facilities/Libraries etc.

A religious sister teaching in a Goulburn parochial school in Goulburn throughout the 1960s told us that in 1962, she taught a class of 90 students in a classroom built for 30 students. In the interview, she said she was untrained to teach, and that the Wyndham Scheme caused great consternation among all the sisters but they had taken a vow of obedience so did not complain. However, the Catholic Church complained to the Department of Education that the mandatory nature of Wyndham Scheme changes was discriminatory, causing financial hardship only to parochial schools who operated without financial buffers and could neither access state aid nor cover costs by raising school fees; the Church told the Director-General it was another example of anti-Catholic discrimination by the State (McCabe, 2007; Vickers, 2004). Neither the Church nor the State kept adequate accounting records to budget for the increase to capital expenditure and recurring costs under the Wyndham Scheme (Garaty, 2008).

By 1962, there was a long history of the Catholic Church complaining to the State that its actions were discriminatory and prompted by anti-Catholic sectarianism (Vickers, 2004). When Our Lady of Mercy Preparatory School (St Brigid's), a parochial school in Goulburn, was informed by the local government (Goulburn City Council) that unless it built additional toilets in accordance with Ordinance 46 of the *Local Government Act of 1919*, the school would breach the *Public Instruction (Amendment) Act (NSW) 1916* and its Certificate of Efficiency, which was required for it to operate as a school, would not be renewed. The number of children enrolled in the school had been increasing since the mid-1950s. For instance, in 1962, a kindergarten class built for under 30 students had 84 students (MacDonald, 2012). Figure 4 shows the number of children in parochial versus government schools in Goulburn in 1962. A more detailed breakdown of students is unavailable.

Type of school	No of school-children	Percentage of school-children
Government schools	2,900	57%
Non-government schools - Catholic parochial and fee-funded	2,200	43%
Total	5,100	100%

Figure 4: Goulburn school-children, 1962. Source: *Our State political correspondent* (1962).

The school had been in breach of the ordinance since 1957 ("Morals of the state criticised by a priest," 1919; Sisters of Mercy, 2009) but the local government continued to give the school additional time to build the toilets because of the school's invidious financial position. The Department of Education had repeatedly warned the school that it could be closed for breaching the legislation (Pell, 2007; Puls, 2004).

On 15 March 1962, the local government issued an order under the ordinance requiring three additional toilets by 6 June 1962, or a fine of £5 per day until the toilets were constructed. On 23 March 1962, in anticipation of the toilets being built, the local government issued a Certificate of Compliance, valid until 31 December 1962, so the school could continue operating. In its minutes of 15 March 1962, the Goulburn City Council deferred the fine until 31 December 1962 because of the school's impecunious financial position and noted it would consider any reasonable compliance proposal from the school. Although legally entitled to close the school for non-compliance, the local government deferred closure because it was detrimental to Goulburn's development (Hogan, 1979).

On 8 June 1962, Bishop Cullinane informed the Director-General that the school could not afford to construct the toilets, writing that he understood the seriousness of the problem but "it would show callous disregard for the welfare of the children to ask their parents to send them to the school without providing additional facilities" (Bishop Cullinane, 1989, p. 28). The Director-General's response was that three additional toilets would suffice (Puls, 2004). In his memoirs, Bishop Cullinane wrote that he knew the Department needed St Brigid's to remain open because Goulburn's public schools were overcrowded and could not accommodate the Catholic school-children. Bishop Cullinane requested state aid to build the toilets but received no response (Bishop Cullinane, 1989; Puls, 2004). On 9 July 1962, he called a meeting of Goulburn's Catholic population and announced that without state aid, St Brigid's must close (Puls, 2004). At the meeting, parents and Church leaders blamed anti-Catholic discrimination for the lack of state aid and voted to close all Goulburn Catholic schools to protest the lack of state aid, highlighting anti-Catholic discrimination and the inequity of the State dictating terms to Catholic schools in which it held no financial stake (McCabe, 2007). On 16 July 1962, all Goulburn Catholic schools closed and 2,200 Catholic school-children sought enrolment at Goulburn public schools (Hogan, 1979). Sister Kerrie Cusack, a Catholic school student in Goulburn at the time of the strike, describes what happened:

There was (sic) just masses of people and we were waiting to get into the hall and we had to sit and wait for ages to find out, you know, what were they going to do with us? And I guess that was the impact of it. You know, government schools really couldn't accommodate all of us (Davidson, 2004).

The *Public Instruction (Amendment) Act (NSW) 1916* required public schools to provide education for all school-age children in the State yet during the strike, Goulburn public schools could take only 300 Catholic students even though both the public schools and Director-General received advance notice of the strike. Prior to the strike, Goulburn public schools requested temporary teachers and demountable classrooms from the Director-General. The request was denied. The Director-General reported to Parliament that Goulburn has 1,100 Catholic school-children, half the actual number) but public schools could accommodate 300 students: he did not mention that this placed the government in breach of the *Public Instruction (Amendment) Act (NSW) 1916* (Our State political correspondent, 1962). The Director-General told the media that the Goulburn strike was inconsequential but the media reported it as front-page news, portraying it as a fight between Church and State, and reporting that the Church was fighting more than a century of State-sanctioned sectarianism ("Church leadership and the Goulburn crisis," 1962). After one week, Catholic parents became concerned that 1,900 children were not receiving schooling so Goulburn's Catholic schools re-opened. Both the Catholic Church and Director-General of Education claimed victory in the media (Bishop Cullinane, 1989; McCabe, 2007). State aid became the major election issue at the next Federal and State elections (Rothman, 1963; Williams & Carpenter, 1991). In 1967, a newly elected Federal Government announced that all schools received state aid, and St Brigid's constructed three additional toilets, funded by parish donations (MacDonald, 2012). Other factors may have impacted on the choice to strike. For instance, in the 1960s, Australia's large Irish-Catholics population maintained strong links with Australia's powerful trade union movement (Fitzpatrick, 1968) and union-led strikes were a feature of Australia's industrial landscape (Turner & Sandercock, 1983). We speculate that this history may influenced the Catholic Church's imagining of social action against its lack of state aid. Also, media publicity about the strike may have fuelled State responses to it. These factors are beyond the scope of their research apart from demonstrating the complexity of political behaviour such as strike action.

Australia's history of anti-Catholicism in Australia is not disputed (Frances, 2011): in the early 1960s, Catholic schools trained school-children to pass the public service entrance examinations because most professions were closed to them (O'Farrell, 1977). Educated in Catholic schools, Bishop Cullinane grew up with anti-Catholic rhetoric and within the historically constructed boundaries constraining Australian Catholics (Bishop Cullinane, 1989; Murphy, 2002). He interpreted the lack of state aid as anti-Catholicism because Australia's history, and his lived experience, predisposed him to this view. The Director-General was from a Methodist family so religious stigmatisation and exclusion was not part of his lived experience (Hughes, 2002). He was a career public servant when public sector accounting was not a decision-making tool (Coombs,

1977) and he would have known Catholics were accepted into public sector employment so may not have understood the prejudice Catholics felt from other exclusions.

6. Accounting by Church and State

In undertaking this research, we expected to find detailed accounting records, particularly by the Department of Education, consistent with the detailed accounting by the Department for public school expenditure. This section describes the accounting in 1961 by Catholic parochial schools and the Department of Education's accounting for parochial schools. Choudhury (1988) wrote that examining places where we expect to find accounting but it does not exist, or it does not exist as expected, can enhance our understanding of accounting as much as examining places where accounting exists. The paucity of accounting records by Church and State and the invisibilities created by the lack of records both reflected, and contributed to, an epistemology of ignorance.

Parochial school undertook State and local government compliance reporting, as required by law. The Catholic Education Commission advised all Catholic schools on compliance requirements but it did not participate in school governance. When asked about the accounting records kept by the school, an interviewee who taught in Goulburn's parochial schools in the 1960s said a representative from the Department of Education came to the school annually to check compliance that compliance certificates were current and the ensure personal and academic details about each child were recorded, and an annual expenditure report was prepared for the Catholic Church, but otherwise, but other records were unnecessary:

What records did we need? We were just young nuns. All we cared about was how to manage almost one hundred children for another day without them or us committing too many sins ... some of those children were a real handful. Our [religious] order provided everything for us, and the parish provided everything for the school. There was a head teacher but we did not have separate administrators. We never asked for anything and we never questioned anything. Remember that we had all taken a vow of obedience.

The Catholic Church knew it was subsidising the State by providing parochial education but the extent of its subsidy was unknown: accounting records by each parochial school did not provide this information and the Church did not prepare consolidated education expenditure reports. The strike demonstrated that despite its legal obligation to provide schooling for every child in New South Wales, the State did not have the resources to do this, so it needed the parochial and private schools to continue. During the strike, Archbishop Mannix of Melbourne (Our Canberra correspondent, 1927) and Bishop Cullinane (1989) referred to the Catholic Church's subsidy of State education, estimating the amount of that subsidy from the Department of Education's annual recurring cost figure, which excluded non-current asset acquisition and maintenance costs, which were paid by the Department of Public Works. This figure understated the financial contribution of the parochial schools to education: parochial school buildings were owned by the Catholic Church

but their upkeep was a parish responsibility. As one retired parish priest explained when interviewed:

We were overworked and had no accounting training. If we needed something, we asked the school board or parish council and if they had the money, they gave it to us. If not, we did without. (The religious brothers and sisters) had no money of our own and parishioners gave what they could afford. We were always short of money and we did not need accounts to know that.

Department of Education accounting was not for decision-making: it was to meet legal requirements under the *Public Instruction Act (NSW) 1880*. The Director-General was required to ensure expenditure on public schools was in accordance with law and report expenditure annually to Parliament and the State Governor, who has no political affiliation and is the Queen's representative.

Responsibility for public schools was split between the Department of Education and Department of Public Works. The Department of Education reported recurring expenditure on government schools. Capital expenditure and school maintenance came from the Department of Public Works' budget. The Department of Public Works was funded directly for capital works but reimbursed by the Department of Education for maintenance (Department of Public Works, 1960 Appendix V, Functions (4)) and classroom extensions (Department of Public Works, 1960 Appendix V, Functions (5)). The Department of Public Works' sub-divided expenditure into construction on new projects and maintenance but since it did not aggregate by portfolio and reported expenditure by geographic area, expenditure on public schools cannot be separated from other expenditure (Department of Public Works, 1960). Since this information was tabled in Parliament, Parliamentary reports and debates were examined but the information was tabled without comment or discussion. Any explanatory documents that might have existed have been destroyed: only output level records have been archived. Output records are located in official State year-books. They show that between 1955 and 1960, recurring education expenditure on public schools rose 46% because of population growth and rises in salaries. Recurring education expenditure in 1960 was £50,360,272, representing 37% of total State expenditure, with 51% of that amount going to salaries (Bureau of Statistics and Census, 1964).

The Department of Education kept statistical information for other departments, which was used for planning purposes, such as building public hospitals and childcare. The Department kept aggregated information on the number and gender of students by school grade at government and non-government schools, and the gender and number of teachers by school grade who taught at government and non-government schools. Non-government schools included both private and parochial schools. Information on parochial schools was not disaggregated (Bureau of Statistics and Census, 1964). The Department also recorded the total number and gender of teachers and students at Catholic schools. This information did not separate Catholic private schools from parochial schools. Statistics on other religious groups were also kept. Only the Catholic figures

conflated private and parochial school data because no other religious group had schools equivalent to the parochial schools. In aggregating Catholic private schools with parochial school data, the Department combined figures for some of the State's wealthiest and poorest schools. It also conflated private and parochial school statistics on staff to student ratios and average class sizes. Private schools in Australia have small class sizes so the averaging process hid the level of overcrowding in parochial schools (Figure 5). Hence, from the States' perspective, enrolments statistics for non-public schools (labelled Other in Figure 5), were on par with public school statistics so the issues with parochial schools were invisible to the State.

	Public schools	Other schools
Schools	2,717	828
Average weekly enrolment	586,740	196,583
Average enrolment per school	216	237

Figure 5: Average weekly primary and secondary school enrolments public education through the provision of parochial schools.

The State knew neither the conditions in parochial schools nor the amount of the parochial school subsidy of State education because it did not keep accounting records with this information. Similarly, it was unaware, or ignored, educational issues in parochial schools, where students could receive an inferior education by poorly trained teachers. An interviewee who became a State secondary school teacher wrote of his personal experience at parochial school:

(S)peaking of the ... (religious) brothers ... I am pretty sure that not one would have had a degree. They did some kind of teacher training at the Novitiate ... so effectively most learned 'on the job'. The class sizes were enormous ... Thinking back the standards of actual teaching were pretty ordinary and relied a lot on caning the classes into submission. Brother X [name deleted], teaching Maths ... once caned the entire class. Our Social Studies teacher got us to copy out the textbook. [I am not joking - and this was the 'A' Stream class too. And 'from the textbook' seemed the most common way of tackling things.

There were no historical antecedents for the Catholic Church or the Department of Education to appreciate the potential value of accounting information but also, there was no historical precedent for the Church to maintain detailed accounts in parochial schools, or for the State to maintain accounting records about the non-government education sector: when accounting focused on providing a record of expenditure, the State had no reason to account for schools it did not fund.

The accounting choices of parochial schools and the State were shaped by the historical boundaries that led to a separate parochial school system but also, both Church and State saw

parochial schools through an historically constructed lens. Parochial schools saw State anti-Catholicism and blamed the State for parochial schools' financial hardships whereas the State saw a Church whose members chose a schooling system outside the publicly-funded one. The State saw public schools as an alternative. Even though there were Catholic children in the State schooling system, most Catholic families did not consider public schooling an alternative to a Catholic education. The Director-General did not understand that parochial schooling was a religious choice when the State offered one hour of voluntary religious education to all public school-children.

Accounting by Church and State both reflects, and supports, an epistemology of ignorance. Departmental bureaucrats and politicians were ignorant of the financial stress on parishes from population growth and the Wyndham scheme and the extent of the Catholic Church's contribution to education. They also seemed ignorant of the long-held Catholic resentment against State oppression and persecution of Catholics, even though Catholic schools trained children to pass the State Civil service entrance examinations, so the State employed a disproportionately large number of Catholics. Bishop Cullinane, other Catholic clergy and religious, and Goulburn's Catholic parents were ignorant of financial pressures and accountability issues faced by bureaucrats and why politicians seem indifferent to the plight of parochial schools. Both Church and State were ignorant of the extent of the Church's financial subsidy of education, which allowed the State to spend less to fulfil its statutory obligation to educate all children. The limitations of Church and State accounting for making visible all accountabilities and issues between Church and State, including invisibilities created by the epistemology of ignorance, went beyond the accounting needs of the Church and State but accounting does not exist in a vacuum. To treat it as somehow separate from the rest of society would be to miscast its role. Conversely, to ignore accounting when considering other social factors that shaped the boundary between Church and State would be to tell an incomplete story. Accounting is important to this story but it is not dominant. Using Hayward (2000) locates accounting as a factor in the shaping of social boundaries, but it also highlights an issue: social boundaries are historically constructed but so is accounting. This makes accounting relevant to the past, but not the future. If accounting is determined by the past, it will suit a future that continues past boundaries and power relationships but it may be of limited use for shaping the dialogue required to enable political change for the future. In the following section, we discuss the implications of this for the nexus between accounting and power.

7. Discussion

By examining the historical construction of social boundaries between groups in society, perceptions that exercises of power are discriminatory may prove to be false (Hayward, 2000) so a mythical narrative of oppositional power between social groups is created even though exercises of power are rarely oppositional. In our example, accounting by Church and State was constructed by the social boundaries between Church and State, and accounting supported the maintenance of

rigid boundaries. It illustrates the role of accounting as one factor in the historical complexity that determines social action.

Hayward (2000) presents power as a multi-partite relationship which does not require direct communication between social groups, not a discourse. Power is not a dichotomy of powerful and powerless: all actors have areas where they are more or less powerful. For instance, the State has power over allocation of state aid, but only until the Federal Government stepped in and altered the funding regime for all schools. The State controlled allocation of funds to public schools but it could not control the media, which sympathised with the Catholic Church's position. Bishop Cullinane had power to persuade Goulburn Catholics to strike although he presented it as the parents' decision (Bishop Cullinane, 1984b): Australia's government inquiry into child sexual abuse indicated that in the 1960s, Catholics treated their priests with reverence and would not disagree with a priest (Middleton et al., 2014; Parkinson, 2014). However, Bishop Cullinane's power was limited. He could not effect a change to parochial school funding, nor could he guarantee the success of political strike action. Parochial schools had the power to close, increasing the education burden on public schools, but they re-opened after a week because of parental pressure so the Church's power over parochial schools was not absolute. Hayward (2000) states that when dealing with civil disobedience, it is normally difficult to take collective action because of the high cost of coalition building and the difficulty forming a cohesive force from separate dissident groups. The Catholic Church did not have this cost because there was already a cohesive group through the strong control of the Catholic Church over Catholic faithful through their shared religious beliefs, implicit acceptance of the Church's social role in their lives and their shared lived history of anti-Catholic discrimination.

Hayward (2000) focused on social action through her ethnographic research. While comparing the historical boundaries that constrained teachers and school-children in a deprived urban school and a privileged suburban school, she started to conceptualise how they could use political power to renegotiate their power. Social action requires the conceptualisation of fields of possibility (Hayward, 2000), or envisioning how social relationships might change. Historical boundaries limited both Bishop Cullinane and the Director-General's fields of possibility. Bishop Cullinane could only conceptualise the lack of state aid as anti-Catholic discrimination. The Director-General saw Catholic parents as choosing parochial schooling, when a free public system was available to them, so they had opted for the additional cost of that schooling and could not call on the State to fund their choice. This view posited Catholic schools as avaricious (Marginson, 1993). The Director-General could not appreciate the financial position of parochial schools: accounting records for parochial schools were unavailable to him because they did not form part of the State's accounting needs, and historical accounting records that might tell a different story did not exist. The Department did not need to separate parochial from private schools in its accounting records. The State did not need to account for schools it did not fund but the Church could not provide cogent accounting information to the State because of the paucity of parochial school accounting

records.

Historical circumstances placed Church and State on opposing sides. Literature on the epistemology of knowledge assumes that if people are ignorant, they can receive knowledge and their beliefs will change. Thus, it is predicated on rational responses to new knowledge (Goldman, 1999; Lejeune, 2011; Rennstam & Ashcraft, 2014). There is an epistemology of ignorance in our example because, when presented with new knowledge, the beliefs of Church and State remained unchanged and they did not recognise it as knowledge.

The one item that was never at issue between Church and State was that the additional toilets at St Brigid's were essential: both Church and State agree on this. The failure to build the toilets was constructed by the State as the Church's failure but it was also the State's failure because the State has failed to meet its legal duty to provide adequate hygiene facilities in all schools. It also failed to provide adequate school buildings. St Brigid's was a brick building with six classrooms, each for a maximum of 30 children, with approximately 90 children per room. According to a former pupil:

We sat three or four to a desk built for two. We had to share books. Some children read in the corner because we could not all fit at the desks. It was a very small reading corner.

The State could have addressed the failure of St Brigid's to meet minimum legal standards by withdrawing its licence to operate as a school, but the local government offered concessions in an attempt to help the school build the toilets. The relationship between Church and State was symbiotic: the State needed parochial schools to meet election promises, as was shown by the inability of Goulburn public schools to cope with an influx of Catholic children. It served the State to remain ignorant of the plight of parochial schools and the Catholic Church because to accept there was a problem was to accept *inter alia* the historical role of the State in disadvantaging Catholics.

The epistemology of ignorance of the State is shown in the lack of Parliamentary debate on state aid and the Goulburn school strike. There was no Parliamentary debate on state aid in the year preceding the strike. Parliament mentioned Catholic schools once in the twelve months following the strike. In the Questions without Notice of 13 March 1963, the Minister for Education was asked about the truth of a newspaper report in which he allegedly stated there was overcrowding in Catholic schools and it would be alleviated by the Government's public school building program. In his response, the Minister stated that he was unaware of overcrowding in Catholic schools and did not know whether it was true that some Catholic schools had been forced to close for financial reasons. He added that what Catholic schools did was not his concern but that the Department was building public schools so there would be accommodation in public schools for those requiring it (Wetherell, 1963). This response suggests that one year after the strike, the State remained ignorant of the plight of Catholic schools and failed to understand that Catholic schooling was a response to the lack of religious instruction in public schools, so additional public schools would not

be an acceptable solution to the Catholic Church. Apart from the acknowledgement by local government that St Brigid's was in financial distress, there is no recognition by the State of financial issues in parochial schools. It is reasonable that the financial situation of parochial schools not be captured by State accounting, when the State did not fund this schooling system, but it is less understandable that parochial schools were not required to inform the State about their financial capacity. The Church also maintained an epistemology of ignorance, believing the conditions in its parochial schools were the fault of the State and ignoring the impact of the post-war baby boom and post war immigration, both of which also led to overcrowding in public schools in the 1960s. It is implicit in the construction of power and knowledge presented by Foucault (1982) that if one form of knowledge gives power, then ignorance of other forms of knowledge must contribute to that power. Both the Church and State chose to remain ignorant of forms of knowledge which might have changed understanding of their situation, and that included remaining ignorant of accounting knowledge that would have made the parochial school inequities visible.

The epistemology of ignorance ensured both Church and State lacked knowledge about school costs which would have been useful for identifying solutions, and more importantly, ignorance by the State of the social boundaries shaping Church responses, and ignorance by the Church of the boundaries constraining the State, prevented the creation of a dialogue between Church and State.

The strength of Hayward (2000) is that she amalgamates ideas to reflect the complexity, an messiness, of society. She acknowledges that her views developed from new institutional theories (DiMaggio & Powell, 1991) and the power theories of Foucault (1982), Lukes (2004), Bourdieu (1979) and Habermas (1970). She is able to move from modern structuralism to post-modern meta-narrative because she is developing theory through ethnography and not as a philosophical exercise that must remain true to a particular worldview. However, her strength is also her weakness. In shifting between philosophers and social scientists, Hayward (2000) provides a more nuanced understanding of power but overlooks some of the nuances in the work of those on whose theories she builds. In particular, she views historical boundaries that shape power relationships as fixed whereas Foucault (1982) differs from Hayward (2000) in recognising that a power dynamic can be re-shaped through resistance. Hayward (2000) emphasises the importance of collective political action but if historically shaped boundaries are fixed, there is little incentive to seek change. In more recent work, a more moderate position has been adopted: the scope of resistance and micro-resistance are constrained by power structures (Hayward & Lukes, 2008). This leaves open the possibility of resistance but fails to develop the link between boundaries and resistance.

In attempting to shift the focus from human agency to the historical creation of boundaries, Hayward (2000) shifts the analysis of power relations away from one of blame. The assignment of blame suggests corrective action is required, and corrections may be made in the wrong areas. For instance, politicians and bureaucrats could be blamed for sectarian discrimination. Catholics could be blamed for wanting government funding of their private religious practices. The school

management could be blamed for failing to comply with regulations. The parents whose children attended parochial schools in Goulburn could be blamed for blackmailing the government. Assigning blame would not re-shape the underlying boundaries, and would not create awareness in society of the underlying causes of the tensions between Church and State. Instead, it implicitly leads to acceptance of current social arrangements as neutral, just or unproblematic so the political action required to effect social change would not occur. Tensions between Church and State would recur in other circumstances because the Church would continue to construe social actions of the State as anti-Catholic. Failing to understand the Church's position, the State would repeat its response, entrenching the barrier that predicates Church against State. While it may be difficult, or impossible, to re-shape historically constructed boundaries, it is possible to understand how they were shaped, and dialogue between protagonists cognisant of the historical forces that shaped contemporary interpretation of social actions provides a positive foundation for political change.

Our research has been purposely broader than a story focused exclusively on accounting because Hayward (2000) emphasises the multiplicity of factors that create boundaries between groups in societies and determine the responses of social groups. This does not make accounting less important to the story, but it does serve to remind that accounting is not necessarily more important than other factors. Using the methodological approach posited by Hayward (2000), four key points emerge from an accounting perspective. First, power is constrained by structures. These structures are the boundaries between groups in society. They are historically constructed, so socially constructed at a distance. From the work of (Hayward & Lukes, 2008), they are not fundamental to the human experience so can be changed through collective action even though changing them can be difficult. Accounting may have a role in shaping these boundaries. Second, human agency based conceptualisations of power draw attention away from structural issues because they create a culture of blame that entrenches a way of thinking prompted by the boundaries that inhibit dialogue conducive to political change. The role of accounting in supporting this dialogue is problematic. It is not only a factor in the creation of boundaries but it is also constructed in part by the same forces that shaped those boundaries. Accounting is rooted in the past but to be a tool of social change, it must change to envision the future. Third, accounting, or the lack of accounting, can constrain power because it is part of the structure that determines power. Its role should be neither overstated nor ignored. This presents a particular challenge: the focus of accounting researchers on an accounting perspective can overstate the importance of accounting, and lack of knowledge about accounting can lead non-accounting researchers to undervalue its role. Fourth, examining the nature of accounting as an element of the socially constructed structures that constrain or create power can lead to social change.

8. Conclusion

This research examined the role of accounting in the historically constructed boundaries between Church and State. An illustrative example was used to examine how those boundaries shaped the

responses of Church and State to a financial crisis in Australia's Catholic parochial schools in the early 1960s. This research demonstrates that accounting is one of a multiplicity of factors contributing the shaping of boundaries between social groups. As one of many factors, it can be problematic determining the extent to which accounting mechanisms and processes contribute to the historical shaping of boundaries.

Many methodological approaches have been used in extant accounting research to understand the nexus between accounting and power. Each approach enhances understanding of elements of the relationship between power and accounting, but none of these methodological approaches has come to dominate because all of them offer only a partial explanation. This may be a reflection of the complexity of power relationships or may indicate the diverse roles of accounting in society. Exploring why this has been the case is beyond the scope of this research. We do not claim that the methodological approach of Hayward (2000) provides a complete explanation of the nexus between accounting and power, and recognise that her methodology has flaws. However, it does lead us to question whether assumptions of intentionality in prior research were misplaced and whether disadvantage accrued from historically constructed boundaries rather than an intention to disadvantage another social group. In synthesising some of the key prior methodologies on power in society, Hayward (2000) has the potential to provide a richer and more nuanced understanding of the relationship between power and accounting than individual methodological approaches. Hayward (2000) does not simply offer another lens for understanding the nexus between power and accounting: her approach allows the conceptualisation of power and its nuances in ways not easily discoverable through other lenses. She attempts to synthesise the work of new institutional theorists, Foucault, Lukes, Bourdieu and Habermas. In particular, Hayward (2000) adopts an agency perspective from Lukes, but does not discount the importance of structure. She takes an historical perspective from Foucault and the institutional perspective of the new institutional theorists, combined with a discourse approach from Habermas. To these, she applies concepts of habitus, doxa and cultural capital from Bourdieu, refining her ideas in subsequent work (Hayward, 2004). *Prima facie*, this seems a pastiche of power theories because her synthesis does not follow a traditional Hegelian dialectical pattern (Hegel, 1910;2014). It is multifaceted rather than the fusion of a single thesis with its antithesis because she demonstrates that power is multi-faceted. We demonstrate that accounting is one facet of the power relationship. Although we found her conflating of two conflicting meta-theoretical perspectives troubling because in combining postmodern and critical realist ideas, there would seem to be an ontological inconsistency in whether there is an abstract reality, but her methodological approach is supported by ethnographic research so perhaps theoretical understandings of power in society need to be modified for embodied practice. We leave this issue for further research in this field.

The multi-faceted approach of Hayward (2000) has implications for accounting. It reinforces that we cannot look at accounting divorced from society. To focus only on accounting would miss the richer picture, and while acct is important to society, the multiplicity of factors recognised in the

approach to power relationships of Hayward (2000) suggests accounting may not be all that important to society. However, the same is true of other factors: it is their complex combination that shapes boundaries and is therefore important. This view limits the social impact of accounting to a function of the freedoms permitted by the historical shaping of boundaries. Without an understanding of the historical creation and shaping of the boundaries that constrain all groups within society, the impact of accounting may be overrated and the social impact of accounting overstated.

In our research, we have looked at accounting in its context, not in isolation. One of the advantages of taking the approach developed by Hayward (2000) is that it becomes easier to identify the sources or foundations of power, because they have shaped the boundaries between social groups and determine the response of social groups to those boundaries, allowing us to change society by focusing on the causes of social boundaries rather than the effect of social action.

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