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## Accounting and the Construction of Taste: Standard Labour Costs and the Georgian Cabinet-Maker

The article examines the role of accounting in the dissemination of a classical taste in British furniture during the Georgian era. This is a celebrated period in furniture design, to which the fame of some of its key participants, such as Thomas Chippendale, still bears testimony. It is also a period in which the notion of interior decoration comes to prominence. Furniture and room arrangement began to mirror the taste in classical antiquity already evident in the architectural landscape. The dissemination of taste to the mass populace took the form of pattern books comprising easily replicated designs of household furniture. Regional versions of these books also contained detailed standard labour costs for every furniture design. In pre-empting conflict over piece-work pay these standards regulated the cabinet-making trade and, the article shows, encouraged a stability in labour relations conducive to the spread of a national taste in classicism.

**Key words:** Accounting; Cabinet-maker; Georgian; Standard costs.

The objective of this article is to highlight the role of accounting in the dissemination of a classical taste in British furniture design during the Georgian era. The Georgian reign, dating from 1714 to 1830 (incorporating the reigns of George I to George IV), is a renowned period in British history. A national taste in classical antiquity came to characterise the era (Cruickshank and Burton, 1990; Parissien, 1995) and was manifested in programs of public and private building. Sponsored by the wealthy and politically elite Whigs, young architects returned home from the Grand Tour of ancient Greek and Roman sites to oversee the construction of classically inspired mansions (Curl, 1993). The style soon gained widespread popularity among a broader spectrum of society with the publication of a plethora of cheaply priced building pattern books providing simple instructions for its mass replication (Ayres, 1998).

The focus here, however, is the *interior* rather than the *exterior* of the Georgian home. Taste in classicism gradually permeated to the level of interior decoration, with furniture design and room arrangement becoming a cohesive mirror of exterior principles. The Regency, encompassing the later years of the eighteenth century and the first decades of the nineteenth, is a particularly celebrated period

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in Georgian furniture design. This article explores the role of accounting techniques in the spread of this classically inspired taste in furniture. It examines the numerous editions of city-based price books containing easily replicated furniture patterns for the masses together with detailed 'standard' labour costs associated with their construction. The role of such costing norms in regulating the relationship between employee and master within the cabinet-making trade is examined. The article suggests their supporting stance in sustaining the stability essential to the widespread dissemination of the classical taste.

The development of standard labour costs and their use for control purposes has been debated by accounting historians for some years. As Fleischman *et al.* (1995, p. 162) have aptly observed: 'A pressing task for historians is to establish when, where, how and why "labour standards" were first articulated on the grounds that such forms of human accounting, by constructing norms of managerial performance, form the basis for management control'.

The time and place of their first employment has emerged as a significant point of contention between rival theoretical factions within the field (Fleischman and Tyson, 1998). A seminal work which perhaps best captures the underlying essence of the debate is the Miller *et al.* (1991) pronouncement of a 'new' accounting history. This work recognized a gap between two distinct groupings of accounting historians on the basis of several differing dimensions underpinning their work. Their arguments have been comprehensively discussed and cited since then and require little further elaboration here. Essentially, the 'traditional' accounting historian is characterized as the antiquarian accumulator of atheoretical narratives who subscribes to a view of accounting change consistent with economic rationality. From this perspective, the evolution of standard costs for labour control purposes is a rational result of market conditions (Tyson, 1993). Alternatively, the 'new' accounting scholar is depicted as viewing accounting in an interdisciplinary light, being shaped by diverse and complex issues rather than the end result of some natural evolution. The new historians category itself is not without its own rival factions, encompassing theoretical perspectives from both a Foucauldian and a Marxist/labour process standpoint. Hoskin and Macve (1988) and Miller and O'Leary (1987) are prominent examples of the former, invoking the theories of French philosopher Michel Foucault to argue the role of standard labour costs in the construction of the calculable individual. Meanwhile, the labour process stance points to the exploitative role of such standards on the labour force under industrial capitalism (Hopper and Armstrong, 1991). Taken together, these three streams of scholarly inquiry—the traditionalists, Foucauldians, and Marxists, each with their own firmly held beliefs as to the rationales behind the first employment of accounting for labour control purposes—have contributed to a rich debate within accounting literature.

By investigating the construction and employment of labour costing norms in the British cabinet-making trade at the end of the eighteenth century, this article informs recent debate. However, perhaps a more fruitful consideration is the often obscure, but not insignificant, role of accounting in some of the wider themes and movements which dominate an era (in this case the promulgation of

a classical taste in interior décor) and also to appreciate accounting's influence in the seemingly banal aspects of everyday life. Walker and Llewellyn's (2000) pioneering work in the area of domestic accounting revealed the rich insights to be gained from an examination of accounting in such everyday settings, as have the more recent investigations into house construction by Jeacle (2003).

## GEORGIAN FURNITURE

The most appropriate starting point for any review of a history of Georgian furniture is the work of famed cabinet-maker Thomas Chippendale. Chippendale's celebrated pattern book, *The Gentleman and Cabinet-Maker's Director* (1754), consisting of numerous designs and instructions for the manufacture of every possible type of household furniture, was the first publication of its kind (Nickerson, 1973). As Wills (1974, p. 113) notes, 'Such a complete pattern-book was a new departure; nothing comparable had ever been available for English furniture makers'. The list of over 300 subscribers to the book is comprised of both members of the aristocracy and fellow craftsmen (Wills, 1979, p. 24), revealing a dual purpose of the work. As a trade catalogue it was an effective advertisement of Chippendale's wares to the public, and as a pattern book it constituted an important reference book and 'lawgiver' (Bell, 1990, Preface) to the local cabinet-maker. In Chippendale's own words, the *Director* was 'calculated to assist the one in the choice, and the other in the execution of designs' (1762, Preface). The popularity of Chippendale's work inevitably led to similar publications by his fellow cabinet-makers. For example, the title page of a comparable publication by Ince and Mayhew (1762), eight years after first publication of Chippendale's *Director*, declares its benefits to gentleman and workman alike:

Consisting of above 300 designs in the most elegant taste, both useful and ornamental, finely engraved, in which the nature of ornament and perspective is accurately exemplified. The whole made convenient to the nobility and gentry, in their choice, and comprehensive to the workman, by directions for executing the several designs.

Manwaring's work, three years later, adopts a more practical focus in appealing exclusively to his fellow cabinet-maker:

The intent therefore of the following pages, are to convey to him full and plain instructions, how he is to begin and finish with strength and beauty, all designs that are advanced in this work, by which circumstances the author thinks himself sufficiently justified for entitling it, *The Cabinet and Chair-Makers' Real Friend and Companion*. (Manwaring, 1765, Preface)

However, despite the pioneering work of Chippendale and his immediate followers in producing the earliest comprehensive pattern books, British furniture design remained remarkably at odds with the contemporary developments occurring in architectural house design (Musgrave, 1966). The new neo-classical architectural style (commonly referred to as Georgian in contemporary parlance) which was sweeping across the country sought to replicate the principles of proportion and symmetry intrinsic to the ancient sites of Greece and Rome. It is interesting to

note that the notion of 'divine proportion' which underlay this style was similarly advocated by the Renaissance scholar Luca Pacioli, and is evident in the balance inherent in his double-entry bookkeeping treatise (Macve, 1996). It was becoming increasingly obvious, however, that there was a marked mismatch between the exterior façade of the classically inspired Palladian mansions gaining popularity from the mid-eighteenth century and the French rococo interior décor of Chippendale's third edition of the *Director* in 1762 (p. 34).<sup>1</sup> All this was to change, however, with the views of architect Robert Adam. Generally regarded as the 'leading exponent' of the neo-classical style (Gilbert, 1972, p. 23), Adam was an ardent advocate for the unity of interior and exterior decoration (Jourdain and Rose, 1953). Consequently, for the great houses he designed, he collaborated with cabinet-makers such as Chippendale, who had quickly converted to the new style, to create that harmony of symmetry and proportion both inside and out (Musgrave, 1966). Although Adam's work was limited to the commissions of a privileged elite, such was his influence on furniture design that his classically inspired style soon trickled down to the lower and middle classes. A key figure in this dissemination process was the furniture pattern book author George Hepplewhite (Ward-Jackson, 1984). With the publication of his *Cabinet-Maker and Upholsterer's Guide* in 1788, Hepplewhite ensured that the Adam style was to successfully 'pass from the aristocratic into the democratic sphere' (Musgrave, 1966, p. 104).

If Hepplewhite was the populist furniture designer of the 1780s, Thomas Sheraton dominated the following decade (Honour, 1969).<sup>2</sup> The first edition of his *Cabinet-Maker and Upholsterer's Drawing Book*, which appeared in 1793, contained a list of over 700 subscribers all of whom were working craftsmen (Collard, 1985, p. 69). Given the scaled furniture plates and clear crafting instructions which it contained, it is not surprising that this publication was popular with the local cabinet-maker. Sheraton's work is notable in that it constitutes one of the earliest publications of furniture design in what is generally known as the Regency style (Jourdain, 1965). The official period of the Regency covers the nine years from 1811 till 1820 during which the Prince of Wales ruled as Prince Regent in the place of his father King George III (Musgrave, 1970, p. 28). However, the period can be extended to incorporate the years from 1790 to 1840, 'which epitomise the Regency in all its eclectic aspects' (Collard, 1985, p. 11). It was during this era that interest in classical antiquity, especially ancient Greece, achieved its most pronounced influence on British furniture design (Wills, 1979). The Prince Regent's architect Henry Holland, responsible for the remodelling of the Regent's official residence at Carlton House, was a chief arbiter of the Greek Revival (Jourdain, 1965). Sheraton's pattern book even included six plates of Holland's room designs for Carlton House (Gilbert, 1972, p. 31). This indicates a significant aspect of the Regency era: There was a growing attention not only to furniture design but also to the

<sup>1</sup> Andrea Palladio was an Italian renaissance architect (Downes, 1979).

<sup>2</sup> It is worth noting that unlike Chippendale, both Sheraton and Hepplewhite were not working cabinet-makers but rather exclusively engaged in furniture design (Collard, 1985).

complete arrangement of a room, in other words a new appreciation of the importance of interior decoration (Fowler and Cornforth, 1974).

An early and prominent example of this trend is found in Thomas Hope's *Household Furniture and Interior Decoration* of 1807. The title of the work alone highlights the considered weight now vested in a comprehensive approach to the construction of taste. The book illustrated the furniture and interior of Hope's London home, richly appointed with classically inspired ornamentation drawn from his Grand Tour of ancient sites (Watkin, 1971). It was therefore not a readily usable pattern book for the average working cabinet-maker. However, just as Hepplewhite had popularized Adam's neo-classical style, another pattern book author, George Smith, was to translate Hope's designs into the vernacular (Hershey, 1970). Smith's *A Collection of Designs for Household Furniture and Interior Decoration*, published only a year after Hope's work, and sharing a similar title, 'offered to a wider public rather more domestic versions of the archeologically correct forms of furniture designed by the scholarly connoisseur Thomas Hope' (Agius, 1984, p. 18). While his book has been criticized as a poor imitation of Hope's seminal work, it appears that Smith's aim was not the achievement of scholarly acclaim but, rather, commercial success with the common cabinet-maker (Jourdain, 1965). As the preface to his book declares:

The superb style in which household furniture, particularly the upholstery part, is now executed, and the classic elegance which guides the forms of cabinet-work, render a publication of designs on so important and costly a part of modern embellishment absolutely necessary, that the beauty and elegance displayed in the fittings-up of modern houses may not be confined to the stately mansions of our nobility in the metropolis, but be published for the use of the country at large. (Smith, 1808)

In this objective Smith's influence was profound and his designs dominated the early decades of the nineteenth century (Gilbert, 1972). Indeed, it was not until the 1820s that we witness the publication of further furniture pattern books such as the Nicholson brothers' 1826 *Practical Cabinet-Maker, Upholsterer and Complete Decorator* (1826-7).<sup>3</sup> In the intervening years, a monthly magazine entitled *The Repository of Arts, Literature, Commerce, Manufacturers, Fashion and Politics* became an important source book of the latest fashions for the local cabinet-maker (Jones, 1984). Published by Ackermann of London over the period 1809 to 1828 (Ford, 1983, p. 77), the magazine encompassed a 'Fashionable Furniture' feature in addition to pronouncements on an eclectic mix of issues ranging from the latest costume styles to weather reports (Agius, 1984). A French interior design manual by Percier and Fontaine (1812), *Recueil de Décorations Intérieures*, which promoted the Empire style (known as the Regency style in Britain) was also influential during this period (Jones, 1984).

It is important to note that not only were the above furniture manuals instructive in the mechanics of proportion and design, they were also invested with an overriding sense of propriety in the dispensation of 'good taste'. References to

<sup>3</sup> Note again the use of the term 'decorator' in the title.

‘taste’ and ‘elegance’ pervade the manuals across the decades. For example, the title page of Chippendale’s famous 1754 *Director* makes reference to its ‘large collection of the most elegant and useful designs of household furniture’. The Society of Upholsterers and Cabinet-Makers entitle their 1760 work, *Household Furniture in Genteel Taste*, while Ince and Mayhew claim that their publication ‘*The Universal System of Household Furniture* (1762)’ comprises ‘above 300 designs in the most elegant taste’ (title page). The third edition of Hepplewhite’s *The Cabinet-Maker and Upholsterer’s Guide* (1794) carries the subtitle of ‘repository of designs for every article of household furniture in the newest and most approved taste’. The preface to the work continues the theme by declaring:

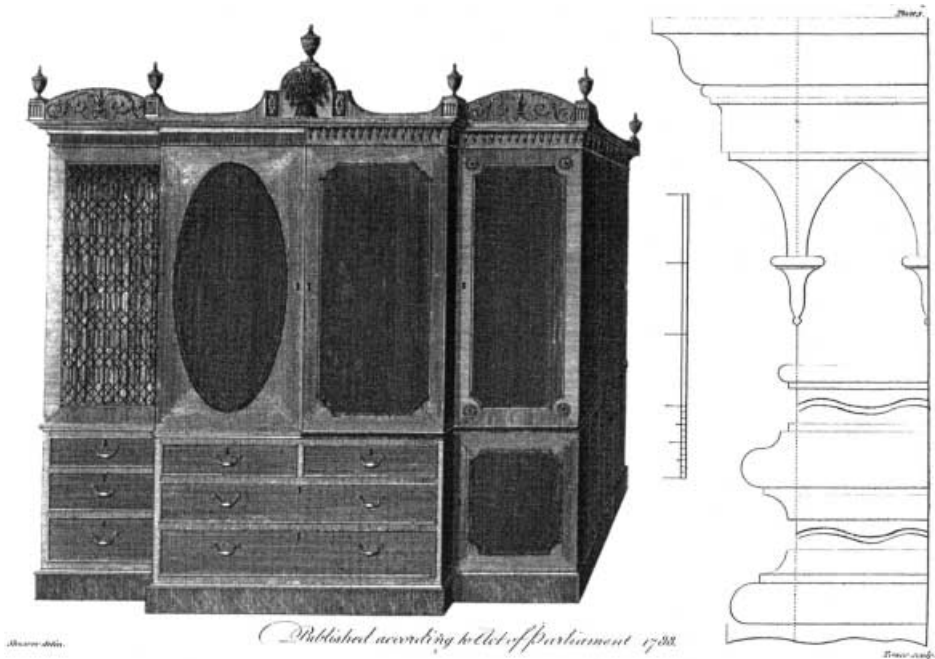
after having fixed upon such articles as were necessary to a complete suit of furniture, our judgement was called forth in selecting such patterns as were most likely to be of general use . . . and in exhibiting such fashions as were necessary to answer the end proposed, and convey a just idea of English taste in furniture for houses.

Finally, Smith asserts that his *Collection of Designs for Household Furniture and Interior Decoration* (1808) are ‘in the most approved and elegant taste’ (title page) while congratulating his fellow countrymen ‘on the propitious change which has taken place in our national taste of furniture’ (Preface).

The furniture design manuals therefore moved from beyond the mere provision of easily replicated patterns to become arbiters of fashionable taste. In particular, beginning with Sheraton and throughout the rest of the Regency era, there is a new attention to all aspects of room arrangement and a more sustained approach to the notion of interior decoration (Jones, 1984).

In summary, the eighty years from the early work of Chippendale to the end of the Regency constituted a remarkable period in British furniture design. They embrace a startling transformation in craftsmanship from heavy baroque to delicately proportioned themes from antiquity. Recording this transition are the furniture pattern books, the regular supply of which has been acknowledged as a key component in the promulgation of the classical taste (Hershey, 1970; Ward-Jackson, 1984). This was the most prolific period in the publication of such design manuals (Bell, 1910). Although the prefaces to some books promote their use to both gentleman client and workman, the majority of pattern books were purchased by working cabinet-makers to keep pace with the rapidly changing fashions (Gilbert, 1972). These local craftsmen would then adapt the latest London style, with some modifications, to suit the requirements of their own clientele (Ward-Jackson, 1984). However, the local craftsman also had access to another important reference source of furniture designs in the newest fad. Unlike the celebrated names of Chippendale, Hepplewhite and Sheraton, the designers of these furniture manuals were generally unknown, the pattern book carrying the name of the city in which it originated. However, the influence of these more obscure actors is no less than their renowned contemporaries in the dissemination of taste. In the provision of detailed labour piece rates for every furniture design, these city-based pattern books proved an invaluable tool to the regional craftsman and hence had a far-reaching impact across the British Isles.

FIGURE 1



### FURNITURE PATTERN BOOKS AND LABOUR PIECE RATES

One of the earliest and most significant of the city pattern books was the *Cabinet-Makers' London Book of Prices*, first published in 1788. The book consisted of furniture plates accompanied by a detailed listing of the labour costs associated with the construction of each item (Fastnedge, 1962, p. 2). The prices reflect the labour rates charged by the journeyman cabinet-maker (employee) to the master cabinet-maker (employer). For example, the labour cost (to the master cabinet-maker) of constructing the wing clothes press, illustrated in Figure 1, is detailed in the corresponding costing schedule, Figure 2. Note how the basic cost of the press (£5 16s.) is supplemented by a comprehensive listing of the additional labour costs for a range of 'extras'.

These 'extras', detailing the costs associated with modifications such as extra drawers, veneering and polishing, no doubt provided the craftsman not only with a definitive price for the labour work, but also the possibility to readily cost an array of variations on a theme. As asserted in the title page to the 1793 edition, illustrated in Figure 3, 'the price of executing any piece of work may be easily found'.

The purpose of the book was to act as a price guide in order to prevent disputes over piece-work pay between journeyman and master cabinet-maker (Clouston, 1906). Unlike the pattern books of Chippendale, Hepplewhite and Sheraton,

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FIGURE 2

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A WING CLOTHES PRESS,

as in Plate 3,

Six feet eight inches long, six feet nine inches high to the top of the cornice, two flat-pannel'd doors to the upper carcase of middle part, pannels plow'd in, six clothes shelves inside ditto, two long and two short drawers in the lower part, cock beaded, the wing doors to open from top to bottom, with two pannels in each, plow'd in, four fast shelves inside one wing, turn'd pegs in the other, loofe cornice, fram'd backs to the top and bottom of middle part, fast plinth - - - - -	£. s. d. 5 16 0
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EXTRAS.

Each inch, more or less, in length - - - - -	0 1 3
Ditto in height - - - - -	0 0 6
Glueing up the ends of middle part, drawer fronts, or pannels, at per joint - - - - -	0 0 1
Cutting dow stuff for ditto, each cut - - - - -	0 0 0½
Glueing up the ends of wings, at per joint - - - - -	0 0 3
Cutting down stuff for ditto, each cut - - - - -	0 0 1
Putting in the pannels with a bead behind, each pair - - -	0 1 0
Veneering each long drawer front - - - - -	0 0 9
Ditto each short - - - - -	0 0 6
Each butt joint in the veneer - - - - -	0 0 4
Veneering door frames of middle part long-way - - - - -	0 2 3
Ditto cross-way, extra - - - - -	0 1 6
Veneering door frames of wings long-way - - - - -	0 4 0
Ditto cross-way - - - - -	0 6 6
Veneering each long pannel - - - - -	0 1 0
Ditto each short - - - - -	0 0 9
Each joint in the veneer - - - - -	0 0 6

Veneer-

therefore, the London price book made no claims to relevance for the gentleman client. It was specifically compiled by the working journeymen of London and Westminster for their own benefit and that of their masters (Fastnedge, 1962, p. 1). The preface to the first edition of the price book in 1788 clearly outlines its regulatory role:

To you [master cabinet-makers], who are materially concerned in the business for which the following work is intended as a *regulation*, little need be said in its support. The necessity of such a measure you cannot be ignorant of; and the recent improvements in the trade are sufficient to convince every reasonable man, that, without a *book of regulations*, both Masters and Journeymen must labour under very great disadvantages; and it is very probable the greatest inconvenience is on our [journeymen] side:— we therefore presume it is but justice to ourselves to endeavour to remedy the evil; and,



should the plan we have suggested meet your approbation, we conceive there is little doubt that it will be productive of the desired salutary effects. The Journeymen of London and Westminster . . . hope it will be investigated with that candour which its importance to the trade requires; for, such has been the disadvantage we have evidently laboured under many years, that one man shall get double the money per week that another gets, though of equal or superior abilities, from the mere circumstance of his work being better paid for, and, which is frequently the case, requiring less merit in the execution. To remove this inconvenience, and to *regulate* the whole, as far as our judgement could lead us, our attention has been directed; and although some prices are advanced, and others considerably reduced, yet upon the whole we hope the calculations will be found reasonable . . . We only wish to obtain a comfortable subsistence, so justly due to every ingenious mechanic, but which, we are sorry to add, is not to be obtained by many in this kingdom . . . Whoever insinuates that we mean to attempt to enforce upon you the prices as *regulated* in this work, and that our meetings (which we trust are legal) have been to concert measures hostile to your interest, are enemies to us both. (emphasis added)

The publication of this price guide was the end result of a period of discontent over piece-work payment to London journeymen cabinet-makers. To understand fully the nature of this conflict it is useful to provide a historical context to the furniture-making trade of the eighteenth century. Since the Middle Ages the craft of cabinet-making, similar to many other craft industries, was dominated by the guild system (Farr, 2000). This system employed a structured hierarchical order composed of masters, journeymen and apprentices (Unwin, 1963). Following his apprenticeship period the journeyman was free to travel from workshop to workshop and town to town before he eventually acquired the skill and resources to earn the status of master cabinet-maker (Crossick, 1997). The guilds tightly controlled access to the trades through the apprenticeship system. Masters were restricted to employing only one or two apprentices and an apprenticeship period of seven years was enshrined in statute by the 1563 Act of 5 Elizabeth (Prothero, 1979, p. 31) which came to be commonly known as Queen Betty's law (Leeson, 1979, p. 59). The restriction in the labour supply attempted to reduce the masters' exposure to competition from cheaper unskilled labour sources and also to protect the public from poor quality craftsmanship (Schwarz, 1992). Farr (2000, p. 22) observes that 'The governing idea of monopoly was therefore moral as much as it was economic, for this privilege was intended to secure public order and harmony by precluding excessive price fluctuation and inordinate enrichment or impoverishment within the guild community'.

The guilds even enforced these practices with regular searches of workshops to ensure that quality standards were upheld and that only properly apprenticed workers were employed (Berlin, 1997). However, with an increasing recognition of property rights and hence the illegitimacy of such searches, a desire by larger masters to expand their workforce to meet demand, and a rising workforce over which control was increasingly difficult, the potency of the guilds gradually declined (Berlin, 1997; Schwarz, 1992). By the early eighteenth century they had come to act in effect as employer associations (Crossick, 1997) and by the middle of that century the labour supply restrictions of Queen Betty's law had ebbed away in the face of the free trade faction (Leeson, 1979).

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FIGURE 3

THE  
CABINET-MAKERS'  
*London*  
BOOK OF PRICES,  
AND  
*DESIGNS OF CABINET WORK,*  
CALCULATED FOR THE CONVENIENCE OF  
CABINET MAKERS IN GENERAL:

WHEREBY  
THE PRICE OF EXECUTING ANY PIECE OF WORK  
MAY BE EASILY FOUND.

ILLUSTRATED WITH  
TWENTY-NINE COPPER-PLATES,

CONTAINING  
ABOVE TWO HUNDRED VARIOUS DESIGNS,  
INTENDED AS A GUIDE TOWARDS THE PRICES;

FOR WHICH REASON THEY HAVE NO PLATES OF THE MORE COMMON WORK, THAT  
BEING WHAT ALMOST ANY ONE MAY SETTLE WITHOUT THE ASSISTANCE OF A  
DRAWING.

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THE SECOND EDITION, WITH ADDITIONS.

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LONDON:

PRINTED BY *W. BROWN AND A. O'NEIL,*

FOR THE LONDON SOCIETY OF CABINET MAKERS,

AND SOLD AT THE WHITE SWAN, IN SHOE LANE; THE MARQUIS OF GRANBY, IN  
CASTLE STREET, OXFORD MARKET; AND AT THE UNICORN, THE CORNER OF  
HENRIETTA STREET, COVENT GARDEN.

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1793.

Meanwhile, the journeymen and some of the smaller masters formed friendly societies and box clubs to support members through sickness and unemployment and it was these bodies that were invested with upholding the traditional values of the trade (Prothero, 1979). As Farr (1997, p. 61) observes, 'these brotherhoods became the crucible of identity construction for journeymen'. They held their meetings in pubs and taverns, each trade having its own designated 'house of call' (Dobson, 1980, p. 25). They initiated an innovative solution to unemployment, known as the tramping system, whereby members would receive the necessary funds, bed and board to travel from one town to the next in pursuit of work (Leeson, 1979). In these journeymen associations are found the roots of the contemporary

trade unions: 'artisans were the backbone of the first workers' movements everywhere' (Prothero, 1979, p. 3).

Strikes of journeymen workers generally became commonplace throughout the eighteenth century, especially in London (Dobson, 1980). The journeymen weavers and tailors formed particularly powerful associations and the reported labour disputes for these two bodies were sixty-four and twenty-seven, respectively, over the period 1717–1800. The total for the journeymen cabinet-makers by comparison was only eight (Dobson, 1980, p. 24). The issue of wages was the single most important factor in these work stoppages, especially during the period of rising price inflation in the late eighteenth century (Prothero, 1979). The desire to establish some form of regulatory labour price guide was not unique to the journeymen cabinet-makers. 'At the heart of these protests,' notes Malcolmson (1984, p. 150), 'was the almost universal desire for wages (and other conditions of employment) *to be regulated* in the interests of preserving certain minimum standards of subsistence... This commitment to maintaining standards was central to industrial relations of the period.'

Often journeymen applied to local magistrates to mediate in disputes; since Elizabethan times magistrates had the power to intervene in the settlement of a fair wage (Schwarz, 1992). At the same time, however, larger scale masters and merchants petitioned parliament to prohibit any gatherings of journeymen for the purposes of strike action (Malcolmson, 1984). It appears from press reports that such attempts had been made by the journeymen cabinet-makers of London. For example, a notice in the *Gentleman's Magazine* of November 1761 (Vol. XXXI, p. 532) recounts: 'An order of council was issued, to suppress the unlawful combination of the journeymen cabinet makers, and to enjoin all magistrates to prosecute the masters of public houses, where such journeymen shall resort' (reproduced in Wills, 1979, p. 132).

Perhaps not surprisingly, 1761 was also the year in which one of the journeymen cabinet-makers' strikes took place (Dobson, 1980, p. 159). A further strike followed in 1785 (p. 164), three years prior to the publication of the *Cabinet-Makers' London Book of Prices* by the journeymen of London and Westminster. It is interesting to note that the London addresses from which this regulatory guide to labour costs was available for sale were not booksellers but public houses (Wills, 1979). The price book's acceptance and value within the trade is evidenced by the numerous subsequent editions. The second edition appeared in 1793 and enjoyed a subscription listing of 1,000 copies, leading to the publication of a third edition in 1803 (The London Society of Cabinet-Makers, Preface to third edition). In total, seven editions of the price book were published, the last in 1866 (Musgrave, 1966, p. 110). It is perhaps not surprising that the price book became a valuable addition to the London furniture trade. Not only did it encompass an exhaustive range of labour costings for every article of household furniture, it also included a number of tables delineating the price of a range of detailed carpentry skills. For example, Figure 4 illustrates a table for the costing of moulding work. This is only one of over twenty such tables appearing in the 1793 edition of the London price book.

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FIGURE 4

THE PRICE OF WORKING MOULDINGS ON THE FRONT OF TRIPOD STANDARDS

	<i>Faint rounding the front of standards, each.</i>	<i>Quick heading or working a faint hollow on the front corner, each head or hollow.</i>	<i>Two heads and a faint hollow.</i>	<i>Two heads and a faint round.</i>	<i>An astragal.</i>	<i>An astragal and hollow on each flut.</i>	<i>A head-back moulding, without beads at the corner.</i>	<i>Ditto with beads.</i>	<i>Working two heads up the front of standards, each.</i>	<i>Each extra read.</i>
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Fire-Screen Standards. No. 1. . .	1	— 1½	— 4	— 4	— 8	— 11	— 6	— 8	— 4	— 2
2. . .	1	— 1½	— 4½	— 4½	— 8	— 11	— 6	— 8	— 4	— 2
3. . .	1½	— 2½	— 6	— 6	— 11	1 3	— 8½	— 11½	— 6	— 3
4. . .	1	— 1½	— 4½	— 4½	— 8	— 11	— 6	— 8	— 4	— 2
5. . .	1	— 1½	— 3½	— 3½	— 7	— 10	— 5	— 7	— 3	— 1½
6. . .	1	— 1½	— 4½	— 4½	— 8	— 11	— 6	— 8	— 4	— 2
8. . .	1½	— 2½	— 6	— 6	— 11	1 3	— 8½	— 11½	— 6	— 3
9. . .	2	— 3	— 8	— 8	1 1	1 6	— 10	1 —	— 9	— 4½
Flower or Candle Standards. No. 1. . .	2	— 2	— 5½	— 5½	— 11	1 3	— 8	— 10	— 6	— 3
2. . .	2½	— 3	— 7½	— 7½	1 3	1 8	— 11	1 2	— 8	— 4
3. . .	3½	— 5	— 10	— 10	1 8	2 4	1 3½	1 8½	1 —	— 6
4. . .	4½	— 6	1 —	1 —	2 —	2 10	1 6	2 —	1 1	— 6½

Such was the popularity of the price book phenomenon that it extended beyond the capital. Furniture craftsmen across Britain soon established their own local versions of the London book, with cabinet-making labour price guides appearing in Leeds, Norwich, Glasgow and Belfast (Collard, 1985; Jones, 2000). The *Edinburgh Cabinet and Chair Makers' Book of Prices*, first published in 1805, is noteworthy in that, unlike its London counterpart, the labour costs it presents were mutually agreed upon by both journeymen and master (Jones, 2000). This may be a reflection of a somewhat altered environment following the Combinations Acts of 1799 and 1800 which prohibited combinations of journeymen for the purposes of strike action. However, the law did not restrict combinations for the purposes of negotiating improved wage rates and ultimately these Acts were repealed in 1824 in the 'name of the new doctrine of laissez-faire' (Dobson, 1980, p. 122). The costing content of the Edinburgh price book broadly followed that of the London guide, albeit adapted for local labour rates. It also had in common with its London predecessor the objective of regulating labour costs within the trade. This is articulated in the preface to its first edition:

Many inconveniencies have arisen from the want of an approved *standard*, by which to *regulate* the prices of piece work in the cabinet business in Edinburgh and neighbourhood; and it being found that, owing to various local circumstances, none of the books on

that subject published in other places applied properly to this, made it highly expedient to bring forward the present publication . . . it is hoped that it will be found to contain the general principles for ascertaining the value of work, so exemplified as to *render it easy to make up the price of any piece of work by it*. and the circumstance of its being brought forward under the auspices of the master cabinet makers, as well as of the journeymen, will, it is presumed, render it a very useful and satisfactory publication to the trade in general. (emphasis added)

The cabinet-making trade faced an altered landscape from around 1820 and this is most vividly depicted within the London trade. An expanding market for mass furniture was increasingly met by the cheap and poorly skilled labour force of the East End workshops rather than the establishments of the West End such as those operated by Chippendale and his fellow craftsmen. The influence of the regulatory labour price books is questionable within this context (Schwarz, 1992, p. 201). However, the period encompassing the late eighteenth and early nineteenth centuries still reigns supreme in establishing the quintessence of Georgian furniture and this is also the dominant era of influence of the labour price book. The following section examines how the publication of price books contributed to the creation of norms of labour cost behaviour and suggests the supporting role of these standards in sustaining the necessary conditions for the dissemination of a classical taste in furniture design.

#### STANDARD LABOUR COSTS AND THE CONSTRUCTION OF TASTE

In accounting terms, these price books provide illuminating insights into the role of the standard cost. Some clarification of what constitutes a standard cost is useful here. Traditionally, the documented domain of the standard cost is the twentieth-century factory (Edwards *et al.*, 2002). Its construction is generally associated with Taylor's scientific management movement in the U.S. and Miller and O'Leary (1987) have comprehensively documented this. It is therefore, in the grand history of accounting, regarded as a relatively recent phenomenon. It is questionable, even within the U.S., whether standard costing achieved any widespread practical application before the first two decades of the twentieth century (Fleischman, 2000). Firmly embedded within the mass production of widgets, the contemporary standard costing process facilitates operational control by highlighting variances from the norm. The genteel society of eighteenth-century Georgian life appears somewhat incongruous within such a setting. However, as Fleischman and Tyson (1998, p. 93) aptly query: 'Does a truly functional standard costing system necessitate the use of time-and-motion studies, stopwatch in hand, with a scientific analysis of variances to achieve labour control and conformity?'

The homogeneity of taste in the classical style which characterizes the Georgian era encouraged a mass replication of household furniture in a standardized style. The furniture patterns within the price books acted in essence as standards of fashionable taste. Although not reaching the sophistication of Taylor's time-and-motion studies, the detailed listing of labour piece rates accompanying the construction of every pattern can however be encompassed under a broad notion of

what represents the basis of a 'standard' labour cost approach. Variety from this standard form was provided in a list of 'extras', detailing the costs established for such modifications as veneering and polishing.

In the compilation and publication of these labour costs, their role as norms or standards of cost behaviour became entrenched. The labour cost associated with any component of cabinet-making had become a public commodity. Armed with such knowledge, local journeyman could demand a just wage, while the master cabinet-maker had the wherewithal to resist extravagant pay claims. The price books analysed labour cost behaviour and made it visible. The evidence here can therefore be used to support the Foucauldian perspective regarding the role of accounting practice in facilitating a panoptic gaze and subsequent control over operating activities. Indeed, the labour cost standards accumulated within the furniture price books permeated general practice at such a micro level, that they attached a visibility to the most detailed degree of craftsmanship. They bestowed the power of observation (Foucault, 1979, p. 170) on a range of cabinet-making tasks. Once internalized by both journeyman and master, the standards acted as a powerful disciplinary apparatus facilitating normalizing judgement (pp. 177–84). Deviations from the norm were now instantly identifiable: 'the disciplinary apparatuses hierarchized the good and the bad subjects in relation to one another' (p. 182). The mist of obscurity which had previously overhung piece-work negotiations lifted to reveal a clear and definitive set of labour cost standards. This process of making labour cost calculable simultaneously facilitated labour control. Accounting became enmeshed in a structure of surveillance which exhibited powerful disciplinary control over labour: 'It is the fact of being constantly seen, of being able always to be seen, that maintains the disciplined individual in his subjection' (p. 187). The furniture price books are simply a further example of how surveillance and its associated power achieved an 'insidious extension' (p. 176) throughout the eighteenth century generally.

However, insights from the traditional historians' perspective are also illuminating. Tyson's (1995) study of labour piece rates in the U.S. clothing industry during the early decades of the twentieth century argues that such standards were developed as a direct result of market pressures. In the face of increasing competition, workers and employers agreed to a set of standard labour rates in order to improve productivity and work conditions, and to stabilize the trade. There are obvious parallels here with the aim of the Georgian furniture price books. The stated objective of the cabinet-makers' price books was the prevention of disputes between journeyman and master over piece-work pay. Whether the prices were mutually agreed upon (as in the Edinburgh price books) or reflected the demands of one party (as in the London price books), the aim of the publications was to regulate labour relations within the cabinet-making trade following the period of unrest noted in the previous section. It must be assumed that they were successful in this regard, given the sheer number of such city price guides in circulation at the time.

Therefore, while these calculated norms of labour cost behaviour may have acted as a powerful disciplinary tool for both journeyman and master once

established, it is also reasonable to acknowledge that the initiation of the piece rates in the first instance may have been prompted by a not irrational desire to stabilize economic conditions within the trade. In taking this position, this article seeks to embrace persuasive elements of both Foucauldian and traditional accounting history. As Walker and Mitchell (1998, p. 60) observe: 'human behaviour in a business context is typically, complex, and this complexity can be more realistically mirrored in the multiple dimensions which different theories of cost accounting change can encapsulate'.

Carnegie and Napier (1996, p. 2) have already proposed the case for such a 'mutual reliance' between the two groupings while both Funnell (1996) and Fleischman (2000) have advocated the contribution that varying perspectives can provide. However, this all-embracing stance does not accommodate, here at least, the Marxist/labour process perspective. This view constructs the standard cost as an instrument of social control and an example of the exploitative potential of accounting practice on labour. Standard costs, as Hopper and Armstrong (1991, p. 420) argue, 'are invulnerable to the influence of the workforce'. However, the standard labour costs considered within this paper were either mutually agreed upon for the benefit of both journeyman and master (as in the case of the Edinburgh price book) or indeed actually imposed by the workforce themselves (as in the case of the London price book). Of course, Hopper and Armstrong's notion of a standard cost is premised on certain conditions differing from the situation here. The site of their investigation is the twentieth-century factory, and it is within this context that they argue that 'true' standard costs require the complete redesign of the labour process encompassing a deskilling of craft labour (p. 420). Obviously, this is a contrast with the environment here, where the piece-rate wage conflict took place between two factions of craftsman operating out of relatively small-scale workshops.

However, the disputes between journeyman and master cabinet-maker of the eighteenth century are not so totally removed from those played out between capitalist and factory employee more than a century later. Labour historians have established that any romantic nostalgia for cordial labour relations within the crafts is misplaced. For example, Dobson (1980, p. 16) refers to the 'myth of a pre-industrial golden age of harmonious working relationships'. Meanwhile, Crossick (1997, p. 21) remarks upon the 'tensions between journeymen and masters' which were an inevitable consequence of what Berlin (1997, p. 78) calls the 'unequal relationship' between wealthy master and those lower on the artisan hierarchy. These tensions, as noted in the previous section, resulted in a number of strikes by journeymen cabinet-makers in the face of increasing inflationary price pressures. The establishment and dissemination of regulated norms of labour cost, in the form of each city's price book, appeared to bring some level of resolution to the conflict. Deskilling and exploitation of the workforce is therefore not a necessary prerequisite for the construction and operation of the 'true' standard cost. The standard cost can offer visibility to working procedures and an economic stability to labour relations which is beneficial to both parties to the wage dispute. Consequently, and as Fleischman and Tyson (1996) have concluded in their

investigations of inside contracting at the Waltham Watch Company, it appears here that while Foucauldianism and economic rationalism may offer complementing contributions to the standard labour cost debate, such insights may not be so readily offered by the Marxist/labour process perspective.

As noted in the introduction to this article, the time and place of the first employment of standard costs for labour control purposes has been of significant interest to accounting historians. Evidence regarding the construction and use of the standard labour cost by British entrepreneurs during the Industrial Revolution (specifically *c.* 1800–2) has already been comprehensively compiled and examined by Fleischman and Parker (1991) and Fleischman *et al.* (1995) in their study of the engineering firm Boulton & Watt. However, despite engaging in an exhaustive practice of establishing labour piece rates for hundreds of its engine components, this firm appears not to have employed the standards for labour control purposes over any medium to long term. This has led Fleischman and Tyson (1998, p. 104) to assert that while there is evidence to suggest the use of crude standard labour costs for *decision making purposes* by British entrepreneurs before the advent of the scientific management movement in the U.S.: ‘there are presently no clear and certain examples to show that any nineteenth-century firm, in either the U.S. or the U.K., used norm-based standard costs to *monitor, discipline or control* individual workers before 1900’ (emphasis added).

This tends to suggest then that the concept of the standard labour cost remains ‘a distinctly American phenomenon’ (Fleischman and Tyson, 1998, p. 106) and one intrinsically tied to early twentieth-century scientific management practices. However, not only were the labour piece rates studied here compiled in the U.K. as early as the 1780s but, unlike the Boulton & Watt case, their dissemination and publication over subsequent decades are convincing evidence of their practical use for labour control purposes. Of course the Fleischman and Tyson claim is based on the assumption that the concept of the standard labour cost falls within the scope of the ‘firm’. This is not an unreasonable assumption to make, given that this is the traditional domain of managerial accounting practice. And it is perhaps questionable whether the disparate array of furniture craftsmen across Britain during the Georgian era would typically be classified as constituting a ‘firm’. Perhaps this is one rationale for their absence from the human accountability debate in accounting history. It is important therefore to recognize the broader scope of accounting practice beyond the factory walls. This point leads neatly to a further aim of the article.

Notwithstanding the importance of engaging with the debate to locate the time and place of the first use of standard costs for labour control purposes, perhaps a more interesting aspect of the discussion is to consider the role of accounting in influencing some of the broad themes and movements in everyday life. Did the influence of the labour piece rates extend beyond the micro level wage negotiations between local journeyman and master over the veneering cost of a table? It is possible to propose the case for the role of these costing norms in the diffusion of a classical taste in furniture as follows. As noted earlier, the publication and dissemination of the minutiae of standard labour costs allowed a greater degree of



transparency in the individual wage negotiations between worker and master. In regulating piece-work rates, the price books may have pre-empted wage disputes and reduced the scope for conflict. Therefore, in providing a stabilizing influence on labour relations within the cabinet-making trade, the broader role of accounting in supporting and sustaining the conditions necessary to the spread of classicism can be posited. The observations of Previts *et al.* (1990, p. 143) regarding the 'ability of accounting to shape its own environment rather than merely to reflect it' are pertinent here.

In summary, the furniture pattern designs of celebrated authors such as Chippendale popularized the classical style and established its physical form. Its practical execution on a mass basis in the large workshops of the master cabinet-makers across Britain can also be attributed to the city-based furniture price books. The patterns they contained closely followed those of the famed designers of the day; the second edition of the *Cabinet-Makers' London Book of Prices* even contained six plates signed by Hepplewhite (Fastnedge, 1962, p. 3). Perhaps more importantly, however, these price books included the essential costing apparatus to manage efficiently and to stabilize the cabinet-making business. Therefore, behind the social fabric of Georgian notions of taste lay the furniture pattern books and the supporting role of labour costing norms.

#### CONCLUDING REMARKS

The Georgian era is notable for its cultivation of higher levels of domestic comfort (Edwards and Jourdain, 1955) and a general refinement in social life (Musgrave, 1966). Notions of what constitutes 'good taste' pervade the period (Gloag, 1956). Invariably, however, taste became embedded in the pursuit of classicism, fostered abroad by the Grand Tour of ancient sites in Greece and Italy, and at home by a wealthy system of patronage and the efforts of an elite grouping of aristocrats known as the Society of Delettanti (Gloag, 1956).

Furniture is a good barometer of social history (Gilbert, 1972). Its 'form and ornamentation reflects the manner, customs and changing fashions of the day' (Jourdain and Rose, 1953, p. 28). The classical architectural style rigorously adopted across the urban vista of British cities was subsequently matched by a similar revolution in interior decoration. By the late eighteenth century, Adam's neo-classical taste had been popularized in the readily replicated pattern book furniture designs of Hepplewhite. So commenced a golden age in British furniture design (Edwards and Jourdain, 1955). Nor was its influence isolated to the British Isles. Just as Georgian architecture was reinvented as the 'colonial style' in the U.S.A., so also did the furniture designs of Chippendale and Smith, for example, find their way across the Atlantic (Bell, 1910; Hershey, 1970).

The far-reaching impact of innovations in furniture design on the interiors of homes in Britain and its colonies is particularly impressive, given that industrialization had yet to impinge upon the cabinet-making trade. There is no evidence of the use of wood carving equipment during the Regency period (Musgrave, 1970) and steam power did not make an appearance in the workshops until the 1860s

(Gilbert, 1972, p. 63). If a single contributing factor to the mass manufacture of a furniture style and the promulgation of taste is to be determined, then the furniture pattern books surely constitute a strong contender. Just as the role of the eighteenth-century building pattern books has been acknowledged in the dissemination of an architectural style which promoted a uniformity of streetscape across Georgian Britain (Ayres, 1998; Richardson, 1949; Summerson, 1978), so too have the furniture pattern books become implicated in the construction of a standardized approach to interior room decoration (Jones, 2000). They popularized amongst the lower and middling levels of society the new vogue for classical furniture initially only enjoyed by a privileged and wealthy elite (Collard, 1985; Musgrave, 1966), and in so doing actively promoted the creation of a national taste.

What then is the role of accounting in this history? The price books produced in several editions in London, Edinburgh and other cities across the U.K. were significant in their value to the local craftsman, not only for their provision of easily copied furniture plates in the fashionable style, but also for their clear delineation of the standard labour costs associated with a wide variety of cabinet-making operations. In drawing attention to such norms, this article may further inform the debate with regard to the first use of standard costs for the purposes of labour control. It also suggests how the construction of this standard labour cost, by city or region, was an important regulating mechanism in the relations between journeyman and master and consequently acted as a stabilizing influence within the cabinet-making trade. In preventing, or at least limiting, the possibility for dispute over the price of workmanship, these published standards, may have played an influential supporting role in the widespread adoption of a national taste in classicism.

In making this argument, the objective is not to impose some crude attempt at causation, but rather to acknowledge the often unstated role of accounting technique in larger trends and themes, and to foster an appreciation of how accounting can become bound up in influencing social practice (Miller, 1994). The work therefore seeks to highlight the accounting cog in the grand wheel of Georgian notions of taste.

A further justification of such an investigation can be drawn from the need to deepen our understanding of accounting's operation in everyday life (Hopwood, 1994). As Gaffikin (1996, p. 3) similarly remarks, 'it is interesting and illuminating to learn of the past of ordinary people, ordinary institutions and ordinary events'. Furniture inhabits daily life and, as with clothes, its fashions characterize an era. The furniture fads of the Georgian period offer important perspectives on the tastes and way of life of its citizens. Peering under the layers of that history, a myriad of accounting calculations are discovered, firmly embedded and regulating the everyday interactions between journeyman and master. Chamber's (1999) call for simplicity in accounting is perhaps pertinent here: Georgian craftsmen can be considered prime examples of 'persons of modest education and a measure of commonsense' (p. 121) for whom the relatively simple standard labour cost facilitated commercial success. The banality of the household table should not make it of any less importance to the accounting scholar than the complex machinations

of the capital markets. Accounting can play as crucial a role in the mundane aspects of everyday life as it does in the higher echelons of world finance.

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