

Accounting and Accountability for Disability Benefits: A Foucauldian Study of the History of Disability Benefit Protocols in Australia (1909-1961)

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Abstract

Public welfare payments have played a central role in providing financial- and service-based support for the disabled in Australia since the early part of the twentieth century. This study examines the role that discursive regimes of accounting and accountability have played in these regimes between 1909 and 1961. By examining the Means Test, a key technique and strategy used to qualify or disqualify citizens as disabled, the paper demonstrates the salient role that accounting techniques have played in these governmental programs. Through this demonstration the study reveals the array of implications for the disabled of accounting techniques applied to their identities and suggests that financial characteristics of the identity of the disabled often override a duty and ethic of care. Applying a Foucauldian perspective to archival data, the study explores how accounting practices associated with the disability support program were instrumental in identifying desired targets for austerity and the refusal of care. The findings identify how accountability assisted the government to construct the identities of disabled people in a way that facilitated the ability of the State to subject the disabled to continuous monitoring and observation. Further, the paper reveals how techniques of accounting functioned as a "technology of the self" (Foucault 1988), and facilitated the process of transforming individuals into accountable and subjugated citizens.

Introduction:

There are two competing groups of factors that are often referred to when the discussion of disability funding and payments are argued. The notions of fairness, empowerment and equality are often pitted against the notions of efficiency, austerity, budgeting and accountability. These two vastly different discourses help define the positions,

ideological and policy-based, of respective regimes of government. Australia has a century old history of providing or refusing to provide social welfare for the disabled as well as those deemed able.

With the founding of Australia's federal system of government in 1901, the governing authority began to establish legislation concerned with the welfare of its citizens. The key component of its social welfare program was the introduction of legislation for Old Age and Invalid Pension in 1908¹. Over a century, the initial system experienced several incarnations addressing the introduction of a wife's allowance (1943), wife's pension (1972) and handicapped child allowance (1974) to name but a few. This paper argues such welfare systems have been influenced by accounting methods, which have provided flexibility for reformers and governments as they trade between care for disabled citizens and economic austerity at the price of reductions in care.

This study examines the practices that strengthened governmental programs and their sustaining ideologies with regard to the welfare of disabled people in Australia. Moreover, the study aims to generate awareness of how accounting is integral to the construction of identity as disabled, a process that has not to my knowledge received any attention in the disability studies literature. The paper will also discuss how the disability support program in Australia is a combination of the political discourses and accounting techniques. In particular, the discussion will demonstrate how individuals who are in fact medically disabled are at risk of not receiving resources due to their failure to meet the "definition" of a disabled person, a definition driven by ideology and enabled by accounting.

¹ Invalid and Old-age Pensions Act 1908 was an Act assent on 10th June 1908 to provide for the payment of Invalid and Old-age Pensions and for other purposes. The Act was ceased on 1st July 1947 and replaced by the Social Services Consolidation Act 1947 (Australian Government ComLaw).

The scope of discussion will centre on the period in which the government applied a *means test* program to identify and classify individuals as either disabled and thereby entitled to care or not disabled and thereby ineligible for care. The purpose is to investigate the implication of accounting in various practices of government from 1909 to 1961 in order to provide insights into what has influenced policy development and potentially to provide departure points for future study.

Miller and Rose (1990, p.8) suggest that accounting is one of the “mechanisms applied by authorities to shape, normalize, and instrumentalize the conduct, thought, decisions and aspirations of others in order to achieve the objectives they consider desirable”. This conclusion follows from a view of accounting as an assemblage of calculative practices used to produce periodic reports within a relation of accountability, based on the capture, classification, measurement (typically in monetary terms), and aggregation of transactions (Graham 2010, p.25). Hence, accounting comes to be seen as a politically embedded discursive practice that utilizes the techniques of notation, computation, calculation and procedures of assessment (Neu 2000a). Therefore, in the context of this paper, an analysis of the *means test* program extends understanding of accounting as a medium of social construction just as it is at the same time itself a socially constructed technique (Burchell, Clubb & Hopwood 1985; Hopwood 1987; Hoskin & Macve 1986, 1988; Loft 1986). Accounting carries the discursive power to facilitate political objectives without appearing to do so due to the presumed “objectivity” of its numbers (Hopper & Macintosh 1993; Knights & Collinson 1987; Miller & O’leary 1987; Miller & Rose 1990; Preston 1992; Rose 1991).

A Foucauldian approach

Applying a Foucauldian approach to accounting has enabled scholars to study the social aspect of accounting in a rather unconventional way and to illuminate the interrelations

between society, accounting and power (Armstrong 1994; Ezzamel 1997; Fleischman & Radcliffe 2005; Miller & Rose 1990). Accounting continues to be researched at a level of particularity which conceives of it as a technology of government (Espejo, López Manjón & Sánchez-Matamoros 2006; Knights & Collinson 1987; Neu 2000a, b; Rose 1991; Sanchez-Matamoros et al. 2005). This form of research penetrates all aspects of everyday life as it facilitates the process of governing from a distance in a range of economic, governmental, domestic, medical, and legal domains of living (Miller & Rose 1990).

Perhaps the most substantial area of Foucauldian research is concerned with accounting's relation to government (Graham 2010; Neu 2006; Neu & Graham 2006; Preston 1992; Preston, Chua & Neu 1997; Radcliffe 1998; Sargiacomo 2009; Yayla 2011). These studies investigate the methods in which accounting has been applied in particular areas of government, such as health and education to facilitate influencing society. They reveal how government programs are the execution of political mentalities through specific technologies, particularly accounting. These scholars have become specifically interested in the way *power* operating through accounting announces itself as democratic, as well as how it controls individuals in suspicious ways from various distances. Despite the insightful work by the scholars stated above, further research is required to demonstrate the application of accounting by government to achieve desired ends. In addition, further examination on the role played by accounting techniques in governmental programs enhances understanding of the intervention of accounting in discursive aspect of the government (Miller 1990).

This study aims to contribute to this body of literature by addressing the institutional preparations for the social welfare of the disabled in Australia. It aims to determine how the disability support system in Australia has been shaped by the emergence of discourses, both political and accounting, that have led to the

development of a series of regulations to define a “governable” identity for disabled people. The following section will introduce the concept of pastoral power in order to illustrate how the preparation of a “calculative” disabled identity involved ancient aspects of pastoral power, including preparing a narrative of self-disclosure.

Theoretical framework

Foucault (1991) applied the term “governmentality” to distinguish modern power from sovereign power. Foucault defined governmentality as the encounter between the technologies of domination and technologies of the self (Foucault 1988, p.19). In comparison to sovereign power, which is constructed based on capturing things like territories, bodies, and modes of life, this new form of power is legitimized with regulations and administrative tools (Foucault 1977). Modern power is a disciplinary form of power, as it relies on a self-disciplined person (Miller & O'leary 1987).

The power of modern government or disciplinary power has two aspects. It is concerned with the population, since the perhaps primary purpose of the government is to permanently reinforce the state's strength. It is also concerned with the individual, since it relies on a self-disciplined individual to align with the objectives of the government. This is a unique form of power, which is both totalizing and individualizing. Foucault called this new form of power the “pastoral power,” as it is a new political form of an old power technique, popularized by Christianity (Foucault 1982, 1988).

Foucault characterized pastoral power as a form of power exercised by Christianity that sought individual salvation. It gave salvation to individuals through exploring their soul, revealing their innermost secrets, and disclosing their minds. However, Foucault (1988) believes pastoral power in its modern format shifted its object from achieving salvation in the some other world, to capturing it in this world.

He believes that modern form of salvation emerged as notions such as health, welfare, and security became common. In order to provide information about the population, pastoral power requires supportive technologies that can provide methods of knowing individuals. A common example includes ‘income tax returns’, whereby individuals are asked to honestly report their taxable income for a particular period. This process provides the governing body detailed information about each individual in society and places the governing body in a position of power over each taxpayer in society.

Programs such as Means Tests enable the government to collate specific information about aspects of individuals’ lives. By identifying particular groups of citizens within the population, tailored strategies can be associated to individuals in those groups. These functions refer to what (Foucault 1982) mentions as the study of the *objectification* of the subject in which the subject is divided in two ways – within himself and from others, and the way that human beings recognize themselves as the subject of knowledge.

Accountability and the application of calculative practices to produce periodic reports in disability support systems enable political power to construct a regime of truth around the individual. Successive governments applied these techniques in order to provide ‘*salvation*’, in the form of welfare for its citizens. However, and this is a profound point, (Foucault 1988) discusses how salvation is discussed as if it cannot be achieved without self-transformation and self-renunciation. He demonstrates how in Christianity this sort of self-transformation was accomplished through compulsory and repetitive practices of self-examination and confession, practices which yielded the production of particular “truths” about the individual. Foucault applies the term “technology of the self” to refer to this and other apparatus of individual transformation. He analyses two forms of self-disclosure in the first centuries of Christianity, namely *exomologesis* and *exagoreusis* (Foucault 1988), each of which are outputs of the

processes described above.

Exomologesis is a dramatic expression of the situation in which the individual manifests his or her status as a sinner and seeks penitence. Each sinner visits a pastor and applies for the status of a penitent, confessing and explaining the reason for the request. This is the necessary process for recognition of one's status as a penitent. *Exagoreusis* refers to a verbal process through which individuals reveal their thoughts to themselves and to someone else. This technology is a verbalizing exercise in relation to a master. Self-examination depends on obedience and the permanent verbalization of thoughts, intentions, and any movement. The purpose is to identify the quality of thought, to check its purity and to discriminate it from others. The confession, the *exagoreusis*, permits the master to interpret the purity of thoughts and actions and turns them towards God. The master or the director is the only one with this discriminatory power due to his experience and his wisdom. When the sinner verbally confesses, the act of verbalizing thoughts has an effect of discrimination.

Central to this form of technology of the self is the verbal confession. It is the key to jettisoning the evil embedded within identity as well as displaying the "truth" about the self. Foucault believes this form of technology of the self, one that relies on a verbal exercise in relation to a master, is more important than the first form of disclosing. He also argues that in the political form of pastoral power the public and ritual form of self-renunciation is replaced with actions that emphasize verbal self-examination such as writing, diarizing, or assessing one's actions (Foucault 1988). Despite the differences between *exomologesis* and *exagoreusis*, they share in a recognition that a sinner cannot disclose without renunciation. In *exomologesis* one has to "kill" him/herself whether through martyrdom or obedience to a master. In *exagoreusis*, one has to renounce himself/herself and wills a transformed self by permanently verbalizing his/her thoughts and permanently submitting to the master.

In a manner closely related to these ancient regimes, accounting techniques functions on two different, yet interconnected planes. They divide practice based on specific criteria and allow for expression related to technology of the self in developing the disability support system. For example, the Means Test system was a calculative program to identify the eligible citizens based on their financial status. It divides the eligible applicants from the society and assigns them a new identity. This new identity would bring the individuals into arenas of particular responsibilities and obligations towards the authorities. Simultaneously, the “reporting/confessing” citizen, in requesting eligibility must periodically narrate his/her situation to a master (government), in order to ensure enduring financial benefit. The system requires the individual to confess to his/her situation as at least dependent and perhaps even deviant, as someone who seeks assistance, specifically financial support. Interestingly, the techniques of confession are similar to what (Foucault 1988) describes as a technology of the self. Through completing and submitting application forms the individual declares his/her inability and demands transformation; and, as with confession he or she must do so continuously. Moreover, within this process the individual verbally confesses to his/her situation and annually narrates his/her financial circumstances. This technology of the self requires the citizen to prove he/she cannot survive alone due to his/her inability to work. It requires self-renunciation and self-proclamation of one’s status as a sinner in a world which admires righteousness (in this case, efficiency and work).

Case Parameters

This paper studies documents associated with the disability support system in Australia between 1909-1961. The study examines federal debates on the legislation recorded in the Senate and the House of Representatives. It examines legislation, committee reports, statutory rules and governmental papers associated with disability acts. Data is also

drawn from several archival sources including documents from the National Archives of Australia and documents from the National Library of Australia. The archival material consists of invalid pension case files and application forms. Collected during 2013, the case file contains application forms, corresponding letters, and the results of various application decisions. It demonstrates how the successive governments partitioned citizens into entitled claimants of disability and excluded other citizens as unworthy of such entitlements.

The archival data displays instructions for conducting interviews, for reports from medical doctors, and the results of decisions about qualification for benefits. It includes instructions for Magistrates, Deputies of Commissioners, and officers for reviewing applications for disability benefits. These instructions will be of particular use in interpreting the administration of disability support systems. It determines how the relations of accountability for disability support systems have changed over time, changes not unrelated to the ebbs and flows of political ideologies across successive governments. More importantly, it highlights the application of techniques of accounting as both a technology of domination and a technology of the self. Finally, data was sourced from the periodic accounting reports prepared for the parliament available from the first year of commencement of the Act. This form of data is significant in order to reveal how accounting concepts and practices have dominated the discourse of welfare. It permits interpretation of how the notion of *care* has been eclipsed by the concepts of *efficiency* and *effectiveness*.

Foundation of the Disability Support Pension Program

During the 19th century charitable relief provided by benevolent societies and voluntary organizations were the main sources of financial and in-kind assistance for people unable to support themselves (Herscovitch & Stanton 2008). By the end of the 19th century debate grew as to how relief could be better organized and managed. A strong

push pressured the State to take responsibilities and contribute positively to the welfare of its citizens.

The official designation, “Government Charitable Institutions, is an essential misuse of plain terms that from a constitutional standpoint is seriously misleading. A “Government by the people for the people” cannot dispense “charity” amongst units, which constitute the whole ... in so far as it contributes to the necessities of those in distress; it merely distributes to them that to which they are entitled (Neild 1898, p.433).

Coinciding with the establishment of the Commonwealth of Australia in 1901, the Commonwealth government associated power with the regulation for Invalid and Old Age Pensions and established schemes to provide welfare for Old Age Pensions. The Commonwealth was under the belief that it had responsibilities towards the people who “made this country what it is” (Australia, Senate Debates, 4th Aug 1910a, p.1075) and the country is deemed wealthy enough to support its citizens (Australia, Senate Debates, 1st Jul 1910a). In 1908 a Bill to provide welfare for Invalid and Old Age Pensions was introduced and shortly after enacted by the Parliament. However, implementation did not occur quickly. Requests to Parliament to provide the date of its commencement were often answered with silence. In fact, it took nearly two years for the Invalid Pensions scheme to be enacted, officially commencing on the 15th of December 1910 (Kewley 1980).

Means Test Program

The Invalid and Old Age Pensions Act 1909-1961

Since they shared many similarities, the Commonwealth combined the Invalid and Old Age pensions program in a single Act². They were both financed from general revenue and were jointly administered by the Commissioner of the Pensions. The rate for both types of pensions was identical, and most of the provisions in the Act applied to both programs. Although the idea was to provide welfare for the disabled, the medical aspect

² Provisions for invalid pensions under this Act were copied from the New South Wales Invalidity and Accident Pensions Act 1907.

of disability was a lesser concern compared to determinations of the capability to work. The Act discriminated against many applicants based on their age, nationality, and residency³, but more importantly, the qualified applicants were those who were “permanently incapable” of performing any work. The eligible applicant was subjected to a means test to determine whether he/she was suitable for government support or not. In case of a successful application, the applicant was identified as disabled and divided from the rest of society by means of continues monitoring and supervision.

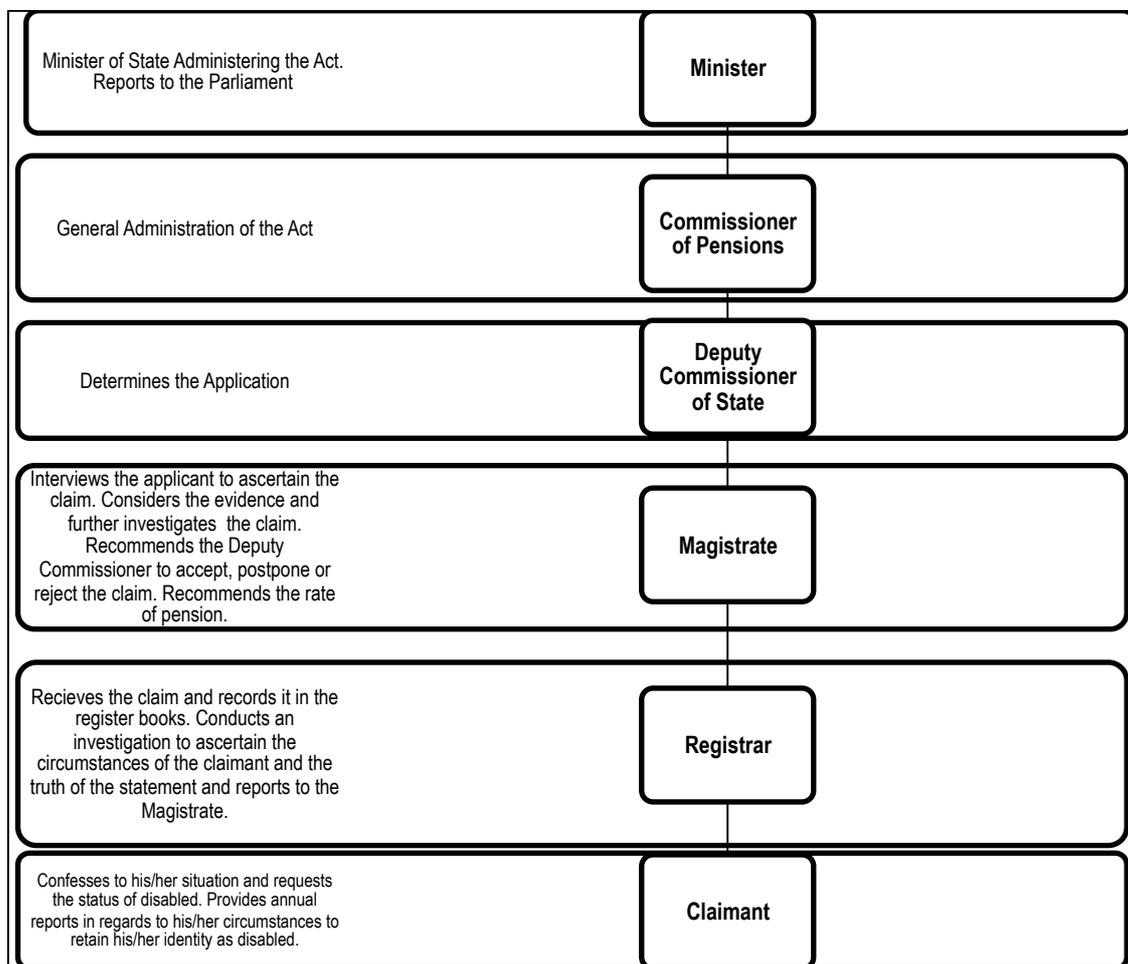
The chain of accountability

The disability welfare system was administered through an assemblage of various administrative agencies brought together to enact the program. These agencies had the bureaucratic power to assess a claimant and to decide on the rate of the pensions that were granted. In each state a Minister, Commissioner of Pensions, and Deputy Commissioner for Pensions were appointed for general administration of the program (Invalid and Old-age Pensions Act 1908-1946). In addition, Magistrates and Registrars were appointed to provide information about the financial and living conditions of the claimants (Invalid and Old-age Pensions Act 1908-1946). It is noteworthy to mention that the program required individuals to come forward and confess to their situation.

³ The Act granted an invalid pension title to an applicant above the age of sixteen who due to an accident or natural causes is permanently incapable for work. To be eligible the applicant should not be receiving an old age pension, and should be residing in Australia for a considerable time period. The pension was not granted to aliens and Asiatics, nor to Aboriginal natives of Australia, Africa, and the Islands of the Pacific or New Zealand. The applicant had to reside in Australia continuously for at least five years. Furthermore, the pension could not be granted if the accident was self-induced or brought about with a view to obtaining a pension or if the applicant’s relatives severally or collectively adequately maintained him.

The confession occurred by submitting an application for the status of the pensioner. Without the confession of the applicant, the bureaucratic system of investigation could not perform. The administrative agents were employed to estimate the purity of the claim and to construe the economic identity of the applicant. Figure 1 illustrates the administrative agencies and displays the chain of accountability under the Act. Further information with respect to agencies and their responsibilities is detailed in the following section.

Figure 1 Administrative Agencies and Accountability



The technology of the self and accounting

In order to be recognized as disabled, the claimants had to confess to their situation and make a request to the government to improve their circumstances. The means of confession is made evident through the comprehensive claim form. Prior to completing

the application, claimants had to formally declare that they meet the qualification criteria under the Act and that the content of their pension claim is accurate. In order to force applicants to declare truth in their claims, and to avoid any forms of resistance to provide truthful information, the government set a penalty of 100 pounds or imprisonment for one year for those who failed to honestly confess to their circumstance (Invalid and Old-age Pensions Act 1908-1946).

As illustrated by Foucault (1977), modes of modern government rely on detailed knowledge of individuals. In the case of disability support, the application forms functioned as the primary source of information to provide meticulous details in relation to the applicant. The depth of information required by the state was overwhelming. The applicants were requested to reveal information about every aspect of their lives. The claim form required the applicants to declare information such as, age, residency, marital status, place of marriage, number of children, name and address of children (Invalid and Old-age Pensions Regulations 1910-1926a). As Senator Grant once mentioned: “When application is made for an invalid pension, the applicant has to supply very minute information in order to entitle him to the relief for which he asks” (Australia, Senate Debates, 31 Jul 1923, p.1828).

More importantly, the claimants had to affirm their financial situation by acknowledging their source of income and properties. The implication of accounting techniques in the application form was quite comprehensive; more than 25 questions required information in regards to income and assets of a disabled applicant (Invalid and Old-age Pensions Regulations 1910-1926a). Aside from the number of questions asked, the nature of the questions was also of concern. A disabled applicant who was unable to perform basic daily activities was required to provide an annual report detailing all of his/her income and assets. In most cases, applicants had difficulties in understanding the questions, as mentioned by Senator McHugh in the parliament:

“The Invalid and Old-age Pensions Act should be administrated sympathetically, because invariably applicants for the pension are without friends to advise them. I have filled in hundreds of claims, and I have noticed that many applicants have little or no idea of what the questions mean (Australia, Senate Debates, 5th Aug 1926, p.4911).

The form required the applicants to specify any source of income acquired (Invalid and Old-age Pensions Regulations 1910-1926a). These included income earned by the claimants, dividend and interests from companies or banks, money contributed by the relatives to maintain the applicants, and income from board and lodging. Additionally, the applicants had to report the quantity and value of all their assets including any properties, houses, furniture, cash, life insurance, and any type of animals owned by them. For those applicants that were married they had to provide the same information for their partners (Invalid and Old-age Pensions Regulations 1910-1926a). These questions required the disabled applicants to compute any money received by them, deduct the expenses, and calculate their profit for the year. In other words, in order to attain the title of disability, the applicants had to perform accounting techniques and provide financial reports for the government. Hence, the government required applicants to become calculative agencies prior to being acknowledged as disabled.

Once the claim was submitted, the Registrar of the district should record it in the register book (Statutory Rules 1910b). This included key details associated with each applicant. As soon as the applicant had filed the claim, he/she entered into the permanent system of monitoring and controlling. The chain of accountability within the governmental organization acted much like the *Panopticon gaze* (Foucault 1977, p.201). All communication between the applicant and the government, or between governmental organizations regarding the case, was recorded in a file. This file included correspondence regarding complaints, adjustments, and particular instructions. The file also contained information regarding the rate of pension, date of payments, and receipt of payment. In other words, the file made the individuals visible and rendered them amenable to control and surveillance. Further, the system authorized the Registrar to

examine the claim in any possible way, including contacting the other members of society or institutions such as banks or police. Consequently, by dragging other individuals and institutions into the investigations, the applicants would have to truly confess to their situation since they felt the observing *gaze* at all time.

The system of surveillance granted ultimate power to the Magistrate to investigate the claim (Invalid and Old-age Pensions Act 1908-1946). The Magistrate visited the claimants and interviewed them to evaluate the evidence and determine the case. Magistrates were responsible in considering the quality of the evidence to ascertain whether the individual was qualified as disabled or not. One can find the resemblance between the character of pastor described by Foucault and the Magistrate. The pastor due to his ecclesiastical power is able to discover the “truth” about the individuals and guide them towards salvation. Similarly, the Magistrate is authorized by the government to evaluate the decency of the claims and to arrange their transformation.

During the process of examination, the Magistrate was not concerned with the medical aspect of the case, but rather, concerned at the level or capacity for the claimant to work and generate income (Invalid and Old-age Pensions Statutory Rules 1926-1957). If under the assumption that the disabled claimant was able to perform certain activities, even minor, the Magistrate would not entitle the claimant with a pension (ibid). Furthermore, if the income or properties of the applicant exceeded the prescribed limits of the means test, the individual was also not qualified for the pension. The application of the means test not only assisted the identification of the eligible individual, but also the calculation of the rate of pension. The means test instructed the Magistrate to compute and classify income and assets of the individual and to determine the rate of pension (Invalid and Old-age Pensions Regulations 1910-1934). Table 1 and 2 provide a brief description of the applied means test from 1909 to 1961, and Table 3 presents the

changes in the maximum rate of pension, and minimum weekly wage rates. As alluded to previously, the means test functioned as a dividing practice. It quantified the need and deservingness of the individuals. Accordingly, calculative techniques drove the process of assessment and shifted the problem of disability from being a medical issue to a matter of present income and ability to earn income in the future.

Table 1 Means Test July 1909 to October 1958

Date of Commencement	Permissible Income	Limit of Property	Property Exemption for Children	Income Deduction	Notes
1/07/1909	52	620	100 (50 each)		A
13/09/1923	65	800	100		
13/12/1941	65	800	100 (each)		
15/08/1946	104	1300	100 (each)		
03/07/1947	104	1300	100 (each)	52	B
21/10/1948	156	1500	200 (each)	52	
01/11/1951	156	2000	200 (each)	26	C
02/10/1952	156	2000	200 (each)	52	
29/10/1953	208	2500	300 (each)	52	D
14/10/1954	364	3500	400 (each)	52	E
23/10/1958	364	4500	400 (each)	52	

(Adopted from *Guides to Social Security Law*) (<http://guides.dss.gov.au/guide-social-security-law/4/10/3#a>)

Table 2 Notes from table 1

A	No pension was payable if income or property exceeded the limits.
B	\$52 was allowed as deduction from income for each dependent child less than 16 years in custody, care and control. The maximum deduction was reduced by any payment (e.g., family allowance, child's allowance, State assistance) received in respect of the child.
C	Deduction in respect of dependent children was reduced to \$26 a year for each child in custody, care and control. The maximum deduction was reduced by any payment (other than family allowance), received for, or in respect of, any child in custody, care and control. Payment was also extended to cover student children to age 21 years.
D	Permissible income increased to \$260 if married, with a partner who was not an income support recipient or service pensioner.
E	Income from property was excluded from assessment.

(Adopted from *Guides to Social Security Law*) (<http://guides.dss.gov.au/guide-social-security-law/4/10/3#a>)

Table 3 Maximum Rates of Pension From 1909

Date of effect	Rate \$ per week	Minimum weekly wage rates (\$)⁴	Date of effect	Rate \$ per week	Minimum weekly wage rates (\$)
01.07.09	1.00	4.73	01.04.43	2.65	12.00
12.10.16	1.25	6.07	05.08.43	2.70	12.00
01.01.20	1.50	8.98	05.07.45	3.25	12.06
13.09.23	1.75	9.43	03.07.47	3.75	12.90
08.10.25	2.00	9.67	21.10.48	4.25	15.65
23.07.31	1.75	8.68	02.11.50	5.00	20.20
04.07.35	1.80	8.28	01.11.51	6.00	24.24
24.09.36	1.90	8.48	02.10.52	6.75	27.32
09.09.37	2.00	9.02	29.10.53	7.00	28.02
26.12.40	2.10	10.18	27.10.55	8.00	29.70
03.04.41	2.15	10.88	24.10.57	8.75	31.74
11.12.41	2.35	10.88	08.10.59	9.50	34.47
02.04.42	2.50	11.74	06.10.60	10.00	35.50
01.10.42	2.55	11.74	05.10.61	11.00	36.58
07.01.43	2.60	12.00			

(Adopted from Parliament of Australia)

(http://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Library/Publications_Archive/online/Aged3) and (Withers, Endres & Perry 1985).

The Deputy Commissioner was accountable to administer the application; however, they were guided by the recommendations of the Magistrate (Invalid and Old-age Pensions Act 1908-1946). After completing the interview, the Magistrate had to report the results of his assessment and recommend further actions. The magistrate could accept the case, reject, or postpone it. In case the Magistrate was satisfied with the evidence, he would determine the rate of pension. Additionally, in his report, the

⁴ Prior to the adoption of the 'total wage' the award wage could include separate basic wage, margin and loading elements. A comprehensive series, which combines these elements and which thereby, provides direct continuity with the 'total wage' is available and presented in the Labour Report to 1973 (Withers, Endres & Perry 1985, p.52)

Magistrate, although satisfied with the case, could recommend to send the claimant to a benevolent asylum or charitable organization (Invalid and Old-age Pensions Regulations 1910-1934). Hence, the power of the Magistrate in order to attain new identity for individuals was considerable. They were accountable to visit the individuals and hear their verbal confession in order to evaluate the purity of their thought and actions. If they were satisfied that the individuals deserved to be recognized as disabled, they could provide them with new identities, which entitled them to particular benefits.

Further implication of accounting techniques

The implications of accounting techniques were not restricted to the process of measuring income and assets of the individuals prior to their entitlement. The Commonwealth established a chain of accountability, which was reinforced by accounting mechanisms to reevaluate and monitor the pensioner's monetary circumstances. Hence, the government monitored pensioners' financial situations annually. The disabled people were obligated to provide an annual Income and Property Statement and detail all their income and assets (Statutory Rules 1926-1957). Failure to provide the report would allow the government to cease the pension payment and cancel all future benefits. The *Income and Property Statements* were not only concerned with the amount of income earned but required the pensioners to disclose their accounts receivables, accounts payables and cash received by them during the last year. In addition, the pensioners had to specify any forms of properties and assets including houses, land, furniture, vehicles, and life insurance (Invalid and Old-age Pensions Regulations 1910-1926b). The government applied calculative formulas to rationalize its analysis of the statement (Instructions Issued for the Guidance of Deputy Commissioner 1935). However, the measurement of income was not based on individual's earnings or a series of sales transactions but relied on aggregated numbers

provided by individuals.

The outcomes of the reports enabled the government to decide whether the pensioner was still entitled to receive the pension or not and if the pension's rate required adjustment. On the occasions where the results of the examinations indicated an overpayment to the pensioners, the administrators were directed with computing instructions to determine the causes and amount of the overpayment (Instructions Issued for the Guidance of Deputy Commissioner 1928). The review could lead to suspension, reduction; or, in extreme circumstances, the cancelation of the payment. In all incidents, the pensioners were accountable to refund the amount of overpayment to the government. In this instance, the department would be deemed as a *creditor* and had the authority to file a claim in court in order to recover the amount of overpayment⁵.

Certainly, one cannot simply disregard the services that accounting rendered in this matter. The government through application of calculative systems instructed the inspectors to identify and compute any extra payment. Furthermore, it was the calculative techniques that facilitated the process of recovering money. The government attempted every feasible action to recover overpayments, ranged from forcing the disabled to repay the overpayment by installments or to transfer the assets of the pensioners to the government even after the death of the disabled. In this regards, methods of measurement and calculation assisted the government to justify would some would term brutal behavior. Debits were to be made and included in the Control Account in all cases in which disabled pensioners had been paid amounts for which they were not eligible (Instructions Issued for the Guidance of Deputy Commissioner 1935). When it was found that the recovery of overpayments was not feasible, the

⁵ “The Commissioner may sue for and recover in any court of competent jurisdiction any amount which any person is liable to refund” (Financial Emergency Act 1932a, p.7).

Commissioner would be permitted to write off the amount. All recovered pension amounts were paid into Collector's Receipt Account to the credit of the Invalid and Old-age Pension Trust Account, and any fines earned due to overpayment of the pensions were identified as revenue and credited to the Invalid and Old-age Pension Trust Account (ibid).

Implementing Accounting Techniques to avoid resistance

As argued by Foucault (2000), as soon as power manifests itself, it should expect resistance. In the case of the disability program, despite the government's attempt to monitor economic behavior of the disabled people, the lack of a transaction basis for calculation of income enabled individuals to take advantage of the program. For instance, in some cases disabled people transferred their property to their relatives, or disposed of their assets in order to become eligible for the criteria of means test. In order to overcome this issue, the government introduced new regulation and enhanced its authority over the economic behaviors of the disabled people (Financial Emergency Act 1932a). The government became deeply involved with the financial activities of disabled people and enhanced its network of monitoring and observation.

From this point, whenever pensioners acquired property, or earned, derived, or received income they were responsible to notify the government within thirty days of the acquisition (Financial Emergency Act 1932a). Moreover, the disabled had to officially undertake not to transfer or mortgage any real property or any estate or interest except with the prior consent in writing of the Commissioner. Otherwise, any transfer or mortgage affected in breach of any undertaking given to the department was deemed void and had no effect (ibid). If the disabled did not comply with this requirement of the Act, they were penalized and were liable to refund the overpayment. Any extra payment to the pensioners was considered as the liability of the disabled to

the government and was recoverable from the assets of the disabled person. Accordingly, the department held other parties who were willing to deal in real property accountable to inquire of government whether the owner of the property was a pensioner or not, and the amount of pension paid which would be a charge on the estate of the disabled (Invalid and Old-age Pensions Regulations Form 44 1932b). It is evident that the techniques of accounting and accountability enabled the government to defeat forms of resistance. As a result, the disabled were subjected to constant examination and authorities supervised all their financial activities.

From disabled to accountant and then to Effective Citizen

Although the program was initially developed to bring ‘joy’ to thousands of homes in Australia and to assist people who had difficulties to maintain themselves (Australia, Senate Debates, 1st Jul 1910a) the application of means-tests forced the disabled to become accountants, at least insofar as accounting-for-themselves became necessary. Disabled people had to monitor the amount of their income to ensure that it did not exceed the limits imposed on potential beneficiaries. This issue was highlighted in the case of the visually impaired, who were considered as disabled, but the question of the capacity to work had been liberalized for them. For example, the people with impaired vision were able to perform some types of activities, however, they had to be meticulous in regards to their working load, since any extra income could jeopardize their pension. This issue had attracted the attention of Senators in the Parliament. Significantly, their primary concern was that the current means test penalized activities that could contribute towards the wealth of the Commonwealth. In this regard, Senator Earl mentioned:

When the blind earn by brushmaking, matmaking, or other industries up to 22s. 6d. per week their pension immediately ceases. I am not asking the Committee to call upon the Government to incur any extra expenditure. I know it is not the function of the Senate to do so. But I think we have a right to request the Government to permit the blind to be more

productive and to earn more for themselves without being penalized by the loss of their pensions if they do so...therefore, I ask that blind pensioners shall be permitted to produce more, and thus add to the wealth of the Commonwealth, it will be admitted that " I am making a very reasonable request (Australia, Senate Debates, 5th Sep 1917, p.1650).

The underpinned rationality to amend legislation was motivated by the claim that the visually impaired should be treated on a different basis from other disabled people due to their ability to perform some activities. The authorities believed the limit of means tests discouraged 'young and enthusiastic' people with vision impairment to work and earn more (Australia, Senate Debates, 7 May 1920). Therefore, the liberalization of limits of income for the visually impaired enabled the State to train them to such an extent that their earnings may be fairly considerable (Australia, Senate Debates, 24 Nov 1920).

Nevertheless, the discussion on the liberalization of the means test for visually impaired individuals reveals the pastoral aspect of the government. The government attempted to enhance the circumstances of specific group of citizens, by loosening the boundaries of means testing for this group of disabled people. However, the primary concern of the government was to increase the wealth of the Commonwealth and they recognised that people with vision impairment were capable of contributing towards this agenda. This refers to the characteristics of pastoral power that is both individualizing and totalizing; it seeks to take care of each citizen as well as the whole population. It shows how governmental programs objectify individuals and take advantage of individuals' conditions to achieve the economic objectives of the government. By providing opportunity for specific groups of disabled to increase their income, the Commonwealth was able to increase the wealth of the nation. In this regard it is debatable whether the circumstances of the disabled were a matter of concern, or whether the hidden agenda for the government was to increase the disabled contributions to the development of the State.

Accountability towards the Parliament

Even though the Invalid and Old-age Pensions Act (1908-1946) enabled the Registrar to demand that any person furnish him with information, the government did not include many other members of society to assist with the implementation of the disability program. The program was based on the relationship between the disabled and the government. The Commonwealth funded the program by allocating one million pounds in the Trust Account under the Invalid and Old-age Pensions Fund in 1908, and in 1910 with the commencement of the invalid pension section of the Act the fund was increased to 1.5 million pounds. In addition to funding the program, the government established and controlled the regulatory and administrative aspects of the program. Initially, the Department of Treasury was accountable for all payment and expenditure under the regulation of the Act. Later in 1941⁶, when the Department of Social Services was fully operative, it became responsible for administration of the Act.

The Commonwealth, being the source of financial support for the program, was mostly concerned with the economic execution of the program. In this regards, the Parliament demanded that the Department of Social Services provide annual reports to the Parliament detailing the costs of the program. The annual reports provided to the Parliament consisted of the receipts and expenditures of the pension fund, a comparison among actual and estimated expenditure for the financial year, and estimate of expenditure for the following financial year (Commonwealth Budget 1910-1935). In addition, the department was accountable to provide numerous tables, stating financial and demographical details of the program. These tables included:

- Disposal of claims received during the year broken down by State;
- Number of disabled pensioners admitted during the year based on their age, sex and marital status;

⁶ The Menzie government established the Department of Social Services on April 1939, but it did not become fully operative until 1941.

- Sex and marital status of all disabled pensioners admitted during the year;
- Total number of claims, death and cancelations broken down by State;
- Total number of disabled pensioners and number of disabled pensioners in each 10,000 of the population broken down by province;
- Total fortnightly and annual liability payable to pensioners broken down by province
- Average fortnightly rate of pension in each state, and in Australia as a whole;
- Number and percentage of pensioners receiving the maximum pension rate in each state and Australia;
- Number of disabled pensioners in Benevolent Asylum broken down by State and the liability towards them;
- Total payment to pensioners and benevolent asylum and hospitals for custodial maintenance the disabled broken down by State;
- Cost of administration of the program, including expenditures such as salaries, postage, medical examination, and traveling expenses; and,
- A comparison of payments and costs of the program during all years beginning with the commencement of the Act (Commonwealth Budget 1910-1935).

The ad hoc reports provided by the department for the members of the Parliament, reveal that the main concern of the government was the cost of the program and not the welfare of the citizens. The department was not required to provide reports on the income, expenses or the lifestyle of the disabled pensioners, but it was held accountable to report any expenditure for the administration of the Act. Accordingly, the department was required to justify the success of the program based on its cost and not the wellbeing of the disabled. The final table provided every year in the report emphasised the priority of cost (Commonwealth Budget 1910-1935). The department presented historical statistics from the commencement of the Act in 1910 until the current year (ibid). The figures determined the total amount paid to the pensioners, and hospital or benevolent asylums, cost of administration, cost of administration in proportion to every one hundred pounds of the pensions and asylum and hospital payments, annual liability on last day of financial year, average fortnightly pension on last day of financial year,

and number of pensioners in each 10,000 of population. The summary table enabled the Parliament to compare the expenditure on the program in different years and to determine whether or not the program was being run in a cost effective manner.

The Abolition of Means Tests

Prior to 1946, the public discussion about the means test was centered on the barriers and limitations of the test. Some members of the government were concerned with the limitations of means testing, particularly how this testing caused some eligible disabled people to be deprived of benefits (Australia, House of Representative Debates, 3rd Jul 1941). Another point of conjecture related to the increment of cost of living. In this regards, MP's felt that parliament should modify the rate of pension; however, whether it should rise or fall was a debated point (Australia Senate Debates, 24 Aug 1923; 27 Aug 1925; 6 Dec 1940). The liberalization of means testing on each incident resulted in the eligibility of new groups for pension benefits. It also identified how other groups were very near to achieving a disabled status, however, were not acceptable based on a variety of parameters. The discomfort of those who qualified were dispelled by key stakeholders; however, those who marginally fell short to qualify were discontent and expressed it in the form of demands for the removal of the means test (Kewley 1980).

Discourses, which surrounded the liberalization and elimination of means testing, indicated the *programmatic* aspect of governmentality. As Miller and Rose (1990, p.4) have suggested, programs of government include material practices to reform reality –“the government reports, white papers, green papers, ... this or that scheme for dealing with this or that problem”. Furthermore, the programmatic characteristic of governmentality refer to the way of thinking that “a domain or society could be administered better or more effectively, to the extent that actions and identities are rendered more programmable (Miller & Rose 1990).

In relation to welfare support for the disabled, the application of means tests and techniques of accounting enabled the government to identify the eligible individuals and to introduce procedures to address the issue. However, the solution itself became problematic and it attracted criticisms. Hence, the government attempted to address the problem by introducing new programs and liberalizing the means test. In other words, the failure of governmental programs led to introduction of a series of new procedures, which enabled government to justify its performance.

A committee report on social service in 1945 validated the demand to abolish the means test. The committee recommended gradual elimination of the means test for age-pension applicants over 65 years. Within the period of eight years legislation was introduced which provided a plan to abolish the scheme. Nevertheless, due to the impending election, the government prioritized taxation reduction over the removal of the means test (Kewley 1973). This led the government of 1946 to liberalize the limits of means testing as an alternative to total elimination of the means test. The noteworthy changes included the repeal of the 'adequate maintenance' provision for disabled over twenty-one years old, raising the permissible income from \$1.25 to \$2.00 a week and the property limit from \$800 to \$1300. Further, certain items of property, such as, the value of furniture and contingent interests was eliminated from consideration in the assessment of the assets of pension applicants. The amendment of the means test did not cover any part of the proposed plan by the committee, but facilitated an increase in the number of people eligible to receive the pension.

As demands to eliminate the means test escalated, the abolition of the means test became a campaign promise for both the Labour and the Liberal party. For example, in his election policy speech, Chifley⁷ promised that "further steps in the progressive abolition of the means test applicable to pension will be taken in light of the financial

⁷ Ben Chifley was Prime Minister of Australia from 1945 to 1949.

position existing from time to time” (Chifley 3rd Sep 1946 cited in Sydney Morning Herald). Menzies, the leader of the Opposition, promised that if elected he would have the means test superseded by a contributory scheme (Menzies 1949). However, after being elected these claims were abandoned due to *financial* difficulties. It was discussed in the Parliament that change was not easy from a financial point of view, since it would have cost £60,000,000 per year to remove the means test (Australia, House of Representative 22 Nov 1950).

Accordingly, nothing specific had resulted from these debates until 1952, when Townley, the Minister of Social Services, introduced new legislation which permitted pay up to £3 to visually impaired individuals without the means test, and later in October 1954 removed the means test for this group of disabled people (Social Security Group 2011). Despite the amendment of the means test, the issue remained relevant in the election in May 1954. Evatt⁸ promised to abolish the means test if elected, but Menzies in his policy speech at the election of 1954 proudly stated he would modify it to better consider the hardship of those unable to take care of themselves.

Nevertheless, the government planned to progressively remove the means test as the terminal point of ongoing liberalization of requirements to qualify. By 1958, the means test was much more liberal, mostly due to increasing the property limits. At this point, the modification of means tests on different occasions together with the increase of pension rates caused a condition whereby a married couple, who were both pensioners, were situated in a better economical position compared to the majority of the Australian working population. Under the arrangement the pensioner couple, with their permissible income, have an income exceeding the basic wage and also possess exempt property of considerable amounts, including the home in which they were residing (Australia, House of Representatives, 16 Sep 1958) . This situation enabled the

⁸ Dr Herbert Vere Evatt was the leader of the opposition from 1951 to 1960.

active Minister of Social Services, Robertson, to claim that the discontent over the rates of pension had reached the point where exclusion from a pension became a penalty on *thrift*. He suggested the progressive easing of the means test to include an increasing number of people who had been previously excluded by the application of these tests.

Discourse in the Parliament suggested that the means test discriminated against income and properties. In this regards (Kewley 1980) argues that a pensioner who earned certain income, such as superannuation, was in a superior position compared to a person who saved to increase his pension by interest on government bonds. Interestingly, the enhancement of the investment would have worsened the situation of the latter pensioner. Consequently, the inability of the means test to identify the most qualified individuals gave rise to new energy for the demand to remove the means test, and it forced the Menzies government to review the test.

In 1961 the government combined the legislation on both income and properties under the means test into a merged unit and introduced the Merged Means Test. Under the new system, the government removed the disqualifying limits of the property but did not alter the permissible income. One effect of the merged means test was to increase the rate of pension for all currently disabled pensioners who had property valued at \$420 or more but for whom their permissible income was less than \$364. In addition, the new system enabled more applicants to qualify for pensions who were deemed disqualified under the means test⁹. While the introduction of the merged means test responded to some criticisms, some unsolved issues remained within the new program. One of the critiques suggested that due to the taxable amount of income exceeding the permissible income, it damaged incentives to earn extra income and thereby contribute to the wealth of the nation.

⁹ It was established that the majority of applicants granted pension under the merged means test program were residing on their properties and had no or little income other than derived from their property (Kewley 1980).

Conclusion

As mentioned by (Foucault 2000) one feature of pastoral power in its modern format is to provide welfare for the citizen. In this regard, the disability support system in Australia is a unique form of the implementation of pastoral power in its political format. The system can be examined from two aspects: dividing practices and technology of the self. This study has highlighted the role of accounting as the intersection of both aspects.

First, the case study of the means test program demonstrates how accounting techniques were integral in creating strategies and programs for the welfare of disabled citizens. The means test functioned as a dividing practice, separating the qualified disabled from the rest of society. The application of means tests and accounting procedures, specifically those related to measurement and classifications, enabled the system to categorize the disabled based on their aggregate assets or income and to tailor particular strategies and programs towards each division. As a result, not only did the system enable the government to identify the disabled as deviant within society but also within the broader group of the disabled. The performance of accounting is further examined in its ability to visualize the issue of providing welfare for disabled people. The study demonstrates how accounting techniques were central to introduce potential solutions to address the problem and how these techniques represented the success or failure of the program.

Second, as a technology of the self, the program is a manifestation of the verbal self-examination. The attempt to apply for the status of disabled implied the imperative toward renunciation of the self. The individual had to affirm to his/her inability to perform in a society that favored self-dependence, as well as to request a new identity that would have enable him/her to survive within this type of society. The accounting

procedures and techniques of calculation visible in the means test highlighted the renunciation of the self. The program empowered the transformation by the verdict of the Magistrate, indicating the applicant as a deviant who required separation from normalcy as well as considerable care. The program was similar to the techniques of the self, described by Foucault. The applicant was requested to report his/her annual activity to the Master. The bureaucratic system would deploy techniques of accounting that highlighted the monetary aspect of the narrative, and eliminated non-financial features, In order to assess the purity (or "truth") of the claim.

Moreover, the study reveals the crucial role of accounting concepts such as budgeting and funding in relation to the decision-making process to provide welfare for the disabled. It has been demonstrated that the economic aspect of the program had been prioritized over the wellbeing of the disabled. The analysis illustrates how any reforms and modifications to the program were assessed based on cost-efficiency, while the clinical condition of the disabled was less of a concern.

This study has highlighted the significance of accounting techniques in providing salient information about individuals. Further it has demonstrated the importance of accounting practices in forming a system that transfers governmental policies and strategies to the disabled. This paper is positioned within the related accounting studies that have explored the manner in which accounting practices and discourses have facilitated the execution of governmental policies (see Álvarez-Dardet, López Manjón & Baños 2006; Baker 2013; Banos et al. 2005; Neu & Graham 2006; Sargiacomo 2009; Walker 2004). This narrative contributes to this stream of literature by addressing a particular set of institutional arrangements for the welfare of disabled people. It is recognised that further research is required to assess the underpinned mentality and ideology of government that shaped the system and to demonstrate the performance of accounting in this context.

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