The Sacred and the Profane:

The Exclusionary Legacy of American Labor 'Exceptionalism'

ABSTRACT

Management accounting textbooks present workplace controls with no mention of labor's reaction to these tools of 'scientific' behavioral management. America is often seen as the epitome of a capitalist nation, but ironically those outside the U.S. are more likely to be aware of the intense conflicts between labor and management in the late nineteenth and twentieth century and the means used to suppress labor views in subsequent years. This paper explores how it is that worker perspectives came to be treated as so profane as to be unworthy of consideration in accounting pedagogy. The paper begins with an overview of American labor 'exceptionalism' and Durkheim's concept of the sacred and the profane. The discussion then turns to events before, during, and after a 1912 New England textile strike to illustrate the shifting affinities and processes used to vilify, exclude, and utterly silence the opposing group's voice from civil discourse.

Keywords: Capitalism, Socialism, Labor, Bread and Roses strike, Management accounting pedagogy, American exceptionalism

It is a war of ideology … . And it has to be fought with the same intensity … as you would fight a shooting war.

—Woo (2008) & Rodgers (2011, p. 1), quoting Paul Weyreich

1. Introduction

Psychological concepts and boundaries that set the parameters for discourse are the building blocks of the social order (Yamaji, 2005). Conceptual boundaries constructed through social processes determine which phenomena will be considered sacred or profane, real or unreal, self or other. Socialism and capitalism have traditionally been depicted as two antithetical concepts of socio-economic organization, but with the level of interest in social, collectivist, and labor issues varying widely across the global accounting academy. American business and accounting discourse is dominated by economic models based on a presumption of strong property rights that treat owner accumulation of capital as the end goal. In these conceptual models workers are treated as disembodied factors of production working for wages set by the forces of global competition in a system where workers have no further claim on the profits of production. Marxist systems of thought that argue labor is the source of profit and therefore should have a higher claim on the accumulated fruits of labor (Marx & Engels, 1848) rarely appear in U.S. based accounting journals. Given that the U.S. political system has never produce a successful

labor party, scholars of political economy argue that American society is 'exceptional' in terms of its resistance to socialist/communitarian thought. Even in the academic community, the labor perspective is more likely to be evoked by scholars trained outside the United States.

The American aversion to collectivist thought manifests itself through the 'silences of the social' (Hirschauer, 2006). The labor perspective is missing in action in commercially distributed cost/management accounting textbooks targeted for the U.S. market. Core content in cost and managerial accounting textbooks derives from Taylor's (1911) version of scientific management and the DuPont system of connected financial metrics. Control is explained through technocratic calculations. Students are shown that they can manipulate formulas to compute sets of price or quantity variances. Other examples show that when profit margin is multiplied times asset turnover—*voilá,* out pops return on investment. The human developers of these techniques and their underlying motives rarely factor into the discussion. Further, nothing is said about how workers feel about being subjected to controls that constrain and checkup on their behaviors. Cost/management accounting courses emphasize controls over monetary results. Quality and customer satisfaction metrics receive some limited attention. Though assessment of customer satisfaction is recommended, measurement of worker's sense of fulfillment is more often ignored. Kaplan and Norton's (1992) version of a multifaceted scorecard captures employee training costs, using the rationale that training enhances the worker's capacity to meet management and customer goals. Training is not thought of in terms of enhancing the worker's quality of experience.

Corporate management seeks to control employees by providing incentives for exercise and smoking cessation, providing strong sanctions against romantic alliances among the staff, and issuing policy edicts that restrict what employees can say about the company on social media. These systems move workplace controls from the work site into the employee's personal space, constituting a significant body of behavioral controls that fall into a silent space considered beyond the scope of management accounting. Behavioral controls are not new, having played a central role in Robert Owen's textile factories in Scotland (Moore 2019) and George Pullman's (Dray 2010, 185-192) factory town in the nineteenth century. Some note that Henry Ford paid more attention to the sociological behavioral controls than the accounting department's financial controls (Long 2017, 6). Behavioral

controls are ubiquitous and powerful forces in large firms, yet are treated as 'beyond the scope of discussion' in courses on accountability and control.

When responsibility accounting techniques are presented in dominant American textbooks, there is no mention of David Montgomery's (1980, 1987) coverage of worker resistance to scientific management or the common practice of reducing piece rates once targets were met. Cost accounting textbooks certainly say nothing about Hoxie's (1916, p. 86) conclusion that "[s]cientific management, properly applied, normally functioning, should it become universal, would spell the doom of effective unionism as it exists today." Outside the accounting literature, Taylor's (1911) scientific management principles are widely criticized for "the deskilling and systematic disempowering of workers" (Nyland, 1996, p. 985). In contrast, American business textbooks venerate Taylor as the 'father of scientific management', making no mention of scholarly discussion of the weaknesses of his system.

In accounting textbooks Taylor's classic tools of management control appear simply as facts of life to be accepted and mastered—whether they are still relevant or not. Althusser (1971) sees educational institutions as among a host of civil institutions including corporations, professional bodies, and publishers that seem to be separate from state bureaucracy, yet serve as indirect mechanisms to preserve the power of dominant interests. He argues a complex web of mechanisms stifle expressions of dissent, encouraging some new technologies and ideas while silently but very effectively discouraging unconventional ideas that threaten the balance of power. Outdated tools arguably remain in textbooks because of the nondual relationship between textbooks and certification exams. If it is on certification exams, it remains in the text. If it is in the text, it remains in certification exercises. The computation and even correction of material and labor variances is readily automated in modern workplaces, but the mechanical computational of these techniques continues to factor prominently in management accounting textbooks and on certification exams.

Two key questions motivate this paper. First, "Is absence of a labor perspective in American accounting pedagogy purposive or accidental?" Second, "How can we tell?" It is easier to explain why a phenomenon exists, than to explain why it does not. Still, Vollmer (2019) argues that it is not only the explicit discourse appearing in authoritative standards and textbooks that is important to professional life. The 'passing of accounts' is enhanced by the tacit 'silences of the social' (Hirschauer, 2006). Scholars who study marginalized genders and races

recognize that *what is not said or done* can be just as significant as explicit language and overt actions. Historically some races and genders have been marginalized, excluded from the privileged 'in group' that epitomizes society's conception of its central 'self'. Marginalized groups are treated as 'non-self', a demeaned and despised 'other'. Presenting control techniques only from the perspectives of management, labor voices are arguably demeaned, marginalized, and excluded.

The international community of accounting scholars has not ceased to consider the labor perspective (Cooper 2015; Bryer 2006, 2012, 2013a, 2013b, 2016; Fleischman, Tyson, & Oldroyd, 2013; Oldroyd, Tyson & Fleischman, 2015). However, the conceptual boundaries of what is even meant by 'labor' vs. 'management' is problematic (Brody, 1987). For example, are accounting knowledge workers part of management or labor? Positivist accounting research which dominates the American academy typically presumes that the most salient research constructs can be marshalled into mutually exclusive categories that can be readily measured and correlated with proximate drivers of change. In contrast, gender and race studies see sex and gender categories as fluid, overlapping, and impacted by many obscure and non-proximate influences. This paper is not explicitly about race and gender, but borrows from sociological theory from those fields to examine the marginalization and exclusion of labor perspectives in American society.

The paper begins with an overview of key sociological constructs that are associated with the determination of the self and other, or as Durkheim (1912) put it the *sacred* and the *profane*. The terms *sacred* and *profane* are not merely associated with conventional religious hierarchies and rituals, but also can used to explain the invisible boundaries associated with American 'exceptionalism' and its aversion to socialist thought. The body of the paper considers events during and surrounding a 1912 New England textile strike. The treatment combines a broad overview of American exceptionalism with a focused case study in order to illustrate the processes and techniques that shape perceptions of self vs. other or sacred vs. profane over time. The discussion concludes that while technocratic accounting techniques played some role in the conflict, diffuse psychological and social influences that are commonly downplayed in management accounting coursework were determining factors in the marginalization and exclusion of labor perspectives in American society. The paper concludes with observations on the theoretical and practical implications of the study for accounting pedagogy.

2. American Labor Exceptionalism through a Durkheimian Lens

'*The Order of Things*' by Michel Foucault (1966/1994) begins with a taxonomy of objects held together by nothing more than the systematic use of a bulleted structure. Abbott (1995) plays off Foucault's work to consider the 'things of boundaries'. Abbott argues that in popular discourse entities are assumed to be 'real' with boundaries that are 'self-evident'. Alternatively, he notes that 'obvious' things may only exist because of the mental concepts already in place before observation. The rational individual actor is the central construct in orthodox accounting and economic theories. Durkheim (1912)saw individuals and the broader society as entwined rather than separate and distinct, arguing that it is misleading to look at the individual without considering the degree to which personal motivations are driven by constantly evolving social norms.

Widely considered the father of modern sociology, many of Durkheim's theories derive from his studies of the function served by the various forms of religion. Rather than focus on religious rituals or institutional claims to transcendental truth, Durkheim (1912, 34) emphasizes that at its 'essence' religion is a cultural force that coordinates a society's determination of values that will preserve the social order and should therefore be labelled as *sacred* as contrasted with others marked as *profane.* Kuasirikun and Constable (2010) suggest that professional associations and their allies function in a similar fashion through the implicit designation of certain topics as 'off limits'. Prem Sikka (2015) notes that conventional financial statements treat worker salaries as an expense to be minimized and dividends as an owner entitlement that is to be maximized. Given this treatment, it is easy enough to infer that management is part of the 'in' *sacred* group and workers are the treated as *profane* outsiders.

Some argue that academic discourse is not about theory revision, but the bolstering of foregone assumptions about how the world should work (Lakatos, 1980; Mouck, 1988). Rigid depictions of capitalism and socialism as antithetical systems ropes off the *sacred* ideas like the superiority of capitalism over socialism or vice versa that are to be taken on faith as contrasted with ordinary or *profane* issues that are open to question and debate. Traditionally, Westerners view the individual as self-evident, i.e., a biological person. Cordery (2015) reviews a growing academic interest in connections between religion and accounting. Conventional mechanisms of responsibility accounting derive from Western religious concepts of personal blame and culpability. This contrasts

with Eastern collectivist philosophies that see an independent self as a fundamental illusion with 'personhood' existing only in relation to the larger society and cosmos (Moore 2017).

Heterodox economists sometimes echo this collectivist view in their critiques of the individual decision-maker paradigm. Fusfeld (2002) argues the status of the field of economics derives as much from the successful advancement of social ideologies as from the use of rigorous methodologies. He claims traditional economic thought is in trouble because 1) positivist models make no attempt to explain the social mechanisms that drive model predictions, and 2) growing disparities in access to financial resources between and within nations raise populist concerns about the equity of market mechanisms. For convenience, economic models focus on one or two individual players in a socio-political game. Successful strikes, recognition of professions, and social legislation all depend on promoting a feeling of solidarity within an affinity group. Affinity group leadership then seeks to convince a broader social group that achievement of the subgroup's goals will also be supportive of a more broadly conceived social order. Therefore, researchers examining culture, race, and gender in society look beyond an economic model of one or two players to explore a broader web of entanglements in which group allegiances and alliances shift over time through the acceptance or refusal to admit certain concepts as part of the group narrative (Kent et al., 1993).

This paper explores the social processes that have served to exclude labor perspectives from American accounting discourse. In doing so, the paper recognizes the importance of perceived boundaries between management and labor, but argues these boundaries are not as fixed and rigid as they are depicted in most labor oriented theory. Affinities between groups commonly referred to as workers, management, governments, and members of the general public are constantly shifting. The boundary line between capital and labor interests is of some interest, but the bigger issue is the relationship between affinity groups and the overall social consciousness. The key to social cohesion, or 'order against chaos' as Watts (1991) terms it, is to harness psychological constructs in such a manner as to emphasize mutual goals and to de-emphasis contradictory or incompatible aims (Fonscea, Lukosch, & Brazier, 2019). The issue is not merely where the line is drawn at a given point in time, but how certain ideological constructs are elevated or dismissed from discourse in order to facilitate perceived affinities between a dominant group and society at large. A Durkheimian lens is used to explore the dynamic process that shapes and

molds a society's judgment on which groups or ideas will be viewed as *sacred* as contrasted with *profane*. To put it another way, the discussion will explore how overlapping affinities are managed so as to either promote an expanded version of *Self* as contrasted or to effect a mindset that marginalizes certain persons or ideas, demonizing and set aside other groups and ideologies as alien, constituting an undesired *other.* The primary idea that is being explored as alien is the labor perspective though the case will also suggest that immigrant and gender issues were intertwined with philosophical questions.

3. American Exceptionalism before the 1912 Textile Strike

The American experience is shaped by its origins in a revolution fought to break away from British control. Having mustered support for the American revolution on the basis of ideas borrowed from Europeans who were also attempting to shake off the structures of aristocracy, the American constitution was written in such a way as to limit centralized power in favor of democratic processes. Visiting the U.S. approximately fifty years after the formation of the new republic, de Tocqueville (1835) noted the contrast between the French *ancien regime* and the emerging American democracy. He remarked on the presence of a strong commitment to individualism operating under the presumption that all had equal opportunity to advance. However, de Tocqueville emphasized that it was not only the power wielded by aristocratic classes that could threaten social freedoms—collective social demands could also devolve into a tyranny of mass opinion (1999/1835, p. 11). De Tocqueville predicted that disparity between the idealized goals of equality and the practical manifestations of inequality would eventually threaten the viability of the American form of democratic government.

Unhampered by an income tax and protected by trade tariffs, the owners of late nineteenth century manufacturing firms were amassing fabulous wealth by supplementing the native work force with immigrant laborers and their children for long hours and low wages in challenging and unsafe working conditions. Marx and Engels (1848) thought that conditions in America mid-nineteenth century American were on course for an imminent worker revolution. Yet an American worker revolution did not unfold per the Marxian time table. That discrepancy of timing has been widely studied by Marxist scholars under the term American 'exceptionalism'. As early as 1906 Werner Sombart and H. G. Wells were among those addressing the question of 'Why is there no socialism in America?' In summarizing output from the hundred year old 'exceptionalism' debate, Lipset and

Marks (2000) argued that one could think of Americanism itself as a fundamental value enshrined in a Constitution that recognized the country's revolutionary origins while building a structure that would make future upheavals more difficult.

Though American mores were more closely aligned with individualism than collectivism, during the late nineteenth and early twentieth century some heated ideological debate was occurring in intellectual circles. The ideological skirmishes were accompanied by violent management and labor confrontations occurring on job sites and in the streets (Hunter 1914; Kimeldorf 1999; Dubofsky 2013; Weinrib 2015). There were numerous attempts to mobilize workers in pursuit of better wages, safer working conditions, and more autonomy in the work place. With coal power being a primary source of power in the early twentieth century and rails the dominant means of transporting goods, collective actions often focused on the coal mining, railroad, and steel industry where many strikes quickly devolved into scenes of violence and destruction of property (Hunter 1914; Jacoby 1985). Not all actions were successful in securing worker aims. Worker groups were often hampered by in fighting, competition between unions, and poor leadership. Craft unions were organized to lobby for the interests of members working within a narrowly defined trade. Others such as the Industrial Workers of the World (IWW) sought to create 'one big union' that include skilled and unskilled workers to amass more power (Cole, Struthers & Zimmer 2017). Strike actions were often disruptive to large segments of society. For example, during what is known as the Great Upheaval of 1877, half the nations railroads were shut down and over 100,000 workers were on strike either as part of the direct railroad action or through sympathy strikes in other industries. It is estimated that 100 people were killed and 1000 people jailed in connection with the 1877 rail strikes. Other collective actions occurred in the coal fields, the steel industry, copper mining, and even agriculture.

In a specific case known as the Haymarket Affair of 1886, a protest asking for an eight hour work day resulted in the death of seven policemen and four protesters by dynamite. There is disagreement in the record as to which side detonated the bomb, but strike leaders were convicted and seven of them hanged even though it is likely that most of them had nothing to do with planning or detonating the bomb. Union forces saw it as a frame up and referred to the hanged leaders as the Haymarket martyrs. Another historic conflict involved the 1892 strike and lockout at the Homestead, Pennsylvania steel mill owned by Andrew Carnegie. Labor historians claim that this

conflict was purposely orchestrated by the plant manager to break the union. Not all of the late nineteenth and early twentieth century strikes were coordinated and orchestrated by designated union leaders; many began spontaneously. During strikes some members of society were sympathetic to worker grievances. On the other hand, the large number of workers involved, the disruption to the mail and transportation system, and the level of violence was concerning to industrialists and many members of society at large who feared an anarchist revolution. Strikers were often surprised to find that the government and sometimes even religious leaders (Flynn 1955, 43) were more prone to protect the rights of industrialists than those of workers. Many workers saw the Catholic hierarchy as aligned with business interests and Protestants ministers with workers.

One of the most notable personalities in the socialist/unionist movement was Eugene V. Debs. As an officer of the American Railways Union (ARU), Debs led a strike against Pullman Palace Railway Cars in 1894 to 1895 in which trains were burned and 30 people were killed. The Pullman company had cut wages for their workers by 33 to 50 per cent with no reduction in the company town's charges for rent, gas, and water that were directly withheld from pay (Coleman 1930, p. 124). To break the strike, President Cleveland sent in military troops without conferring with the Governor of Illinois, a clear violation of state's rights in the U.S. Constitution. The Sherman Anti-trust Act was used as the basis for a strike injunction issued against Debs and other union leaders. Having been written in 1890 to limit the power of large capitalist concerns, the Sherman Act was now being re-interpreted as a tool to prevent collective action by workers. Debs and ten others were put on trial in 1895 and convicted of conspiracy to obstruct the mail. After his imprisonment Debs used his notoriety to run for President of the United States multiple times. Admitting that he had no ambition to actually undertake presidential duties, his primary interest was in using the presidential campaign to articulate the socialist vision. It is notable that is was not only men that gained notoriety as labor leaders. Even though they did not have the right to vote before 1920 many women including Mother Jones and even Helen Keller were renowned as public speakers, organizers, and supporters for worker and socialist causes.

4. Case Study of 1912 Lawrence, Massachusetts Textile Strike

The 1912 strike in a Lawrence, Massachusetts has been called the 'The Bread and Roses Strike'. The term 'bread and roses' refers to the language in a specific song: "Hearts starve as well as bodies, give us bread, but give

us roses … No more the drudge and idler, ten that toil where one reposes …" (Oppenheim,1911). It should be noted that some object to the implicit pro-labor bias in the 'bread and roses' moniker (Robbins 2012, p. 96; Watson 2005, p. 256-257; Ross 2014; Snow 2014), but this label is mentioned in this paper to emphasize the important role played by poetry and song as emotional and psychological tools for promoting affinity with the strikers' cause. The 1912 Lawrence strike received significant coverage in the American and even international press when it occurred and has been the focus of multiple reinterpretations over the years in light of new theories of gender and ethnicity (Cahn, 1954/1980; Topp, 1997; Cameron, 1995; Cole, 2002; Watson, 2005; Beaudoin, 2007; Robbins, 2012). No prior studies have specifically used a Durkheimian framework to explore the marginalization of labor perspectives.

4.1 General Background

Europeans arrived in the Lawrence, Massachusetts region as early as 1640. In the mid-nineteenth century, the waterways of the region were dammed and utilized for a large concentration of textile mills. Abbott Lawrence and other investors completed a dam on the Merrimack River in 1848. Soon men, women, and children were working shifts from 7am to as late as 10pm to produce cotton and woolen textiles. The majority of the workers were immigrants, many of whom came to the area because of disruption to European mills caused by America's protective tariffs on textiles. Exposure to loud machinery caused early deafness for workers who managed to escape injury or death from respiratory diseases such as tuberculosis, anthrax, and diphtheria. A town doctor reported "thirty-six out of every 100 of all men and women who work in the mill die before or by the time they are 25 years of age" (Cahn, 1954/1980, p. 76).

The infamous New York City Triangle Shirtwaist fire had killed 146 workers (123 women and 23 men) in March of the prior year (Sosin & Sosinsky, 2014), therefore many New England legislatures felt compelled to address the dangerous working conditions in manufacturing plants. The Massachusetts legislature had passed a law near the end of 1911 to protect women and children by lowering the maximum work week from 56 to 54 hours. The strike began January 12, 1912 and lasted during an inordinately harsh winter for 2 months, with partial agreement to worker demands occurring March 12, 1912. With the new maximum hours set to go into effect January 1, 1912, workers had asked Lawrence mill owners to adjust hourly pay to prevent a decline in the total

weekly wages on a basis consistent with adjustment made when similar legislation was imposed in 1909. Management ignored the workers' request, issuing no direct response but argued in their trade journals that competition from mills in other states that could continue to work longer hours made wage increases impossible. The strike erupted among Polish women workers as 'short' pay envelopes were distributed. Though the strike first erupted among the Polish women, though few of them seemed to know about the strike in advance. The action seems to be have been orchestrated by male Polish and Italian workers who entered the Everett Cotton mill during payroll distribution, coercing women workers to stop work, and battering the machines. Management turned on the fire spigots which caused the strike to spill into the streets and spread to other mills. At the height of the strike most of the town's 28,000 textile workers were idle in a municipality that had a total population of 76,000 living in a seven square mile area. We now look at how different affinity groups frame the strike issues.

4.2 Workers

Seven out of ten mill workers were foreign born, with half having been in the U.S. for less than five years (Watson, 2005, p. 8). The workers hailed from over 51 different nations and spoke languages as diverse as Polish, Italian, and Lithuanian. Italian born Angelo Rocco contacted national union leadership to help coordinate picketing and other activities after the strike began. Though official union membership was not a high percentage of the work force before the strike, Rocco had contact with labor organizations throughout the U.S. and abroad that helped strikers' organize their public relations campaign and collect funds for soup kitchens during the two month strike (Forrant & Siegenthaler, 2014, p. 8).

The worker and management relations during the strike were less violent than what had occurred in the 1877 rail strikes (Dubofsky, 2013). Still, machines and windows were damaged on the first day of the strike followed by management's use of fire hoses to spray frigid water on strikers. This moved the strike into the streets and helped it spread quickly to other mills. With tension running high early in the strike, someone reported to the police that dynamite had been planted around the city. The courts later determined the dynamite was planted by John Breen an undertaker who had formerly served as alderman and was currently on the school committee. The owner of the city's largest mills, William Wood, was accused of being an accomplice. Wood went free due to insufficient evidence (Watson 2005, p. 109, 220). Breen was convicted and fined $500, but drew no jail time.

Monday January 29, 1912 in the early hours of the morning as those not on strike were heading for work, riders accused of being 'scabs' were battered and sixteen streetcars rendered inoperable. Labor leaders speculated the streetcar attacks could have been perpetrated by anti-strike undercover agents rather than strikers (Watson 2005, p. 105). In the melee a police officer was wounded by gunshot. Another bullet, possibly fired by police, killed bystander Anna LoPizzo. The next day 18 year old John Rami was stabbed by a bayonet after throwing ice at militiamen. Though Rami first thought his wound was not serious, an artery had been severed. The young man was dead before nightfall.

Coordination of a long strike by workers was made challenging not only because of the diversity of languages but also because of rivalries between skilled and unskilled workers, longstanding jealousies between competing labor unions, winter weather, and the poverty of workers who had been subsisting on bread and sorghum even before the strike. The two hour difference in wages mandated by law triggered the walkout. This difference of pay is characterized in many depictions of the strike as amounting to approximately thirty two cents, or the price of four loaves of bread. Cole's (2002) treatment of the strike uses the term 'security' in several chapter titles to convey the central motivation of the workers. Given the precarious financial status of the workers, any decrease in wages threatened the workers' and their families' physical survival.

Arising seemingly spontaneously out of the treatment of reduced hours, the Lawrence strike did not begin with a set of formal written demands. Joseph Ettor and William 'Big Bill' Haywood, officers from the national offices of the Industrial Workers of the World (IWW, informally known as the Wobblies) were called in to help formulate demands and help coordinate the work stoppage. Eloquent and confident, polyglot Joseph Ettor was the main organizer with assistance from an Italian journalist and intellectual Arturo Giovannitti. In a common tactic used against labor organizers Ettor and Giovannitti were soon arrested and charged as accessories to the 'murder' of Anna LoPizzo. Though they had been nowhere near the scene of the murder, this strategic use of criminal categorization served to prevent release on bail and thereby to obstruct strike coordination activities.

A group affinity issue in the strike centered on whether different mills or members of different unions would be treated as a single body or separate bargaining units. Competing groups tried to convince smaller factions to work out conditions more favorable than the across-the-board fifteen percent raise that the strikers

were asking for under IWW leadership. The IWW group was known to be more welcoming of gender and ethnic diversity than the competing labor unions as the AFL had come out in favor of restricting immigration in order to protect skilled labor wages. Diversity of leadership on the strike committee, depth of sub-committee representation, and the IWW slogan of 'One Big Union' as contrasted with the goals of more specific craft unions or federations helped keep the focus on the full mass of workers as a broader affinity grouping than would have occurred with representation by splintered craft unions or federations. Managers in antebellum slave America and early twentieth century industrial settings both counted on the diversity of cultures and languages to make it nearly impossible for subjugated persons to mount a broad collective action that would not splinter into competition between diverse elements. At the beginning of the strike Ettor cautioned his audiences to "Forget that you are Hebrews, forget that you are Poles, Germans, or Russians." (Watson, 2005, p. 66)

The strike committee's broad representation helped uphold expansive rather than sectarian boundaries in support of collective goals (Sider, 1996; Mattina & Civattone, 2014; Mattina, 2014). Mattina (2014) points out significant leadership contributions from Annie Welzenbach, Pearl McGill, and Margaret Sanger during the strike. Cameron (1995) suggests that maternal concerns for family welfare may have done more to prevent splintering of worker concerns according to skills and ethnicity than is often recognized. Female made up a large proportion of women workers in the mills. Union organizers Elizabeth Gurley Flynn and Pearl McGill teamed with Margaret Sanger to plan the children's crusade. Annie Welzenback, an English speaking weaver on the central strike committee, was active in organizing workers as well as crafting and articulating demands.

The use of women marchers on the picket front lines as a tactic to prevent violence from guards and militiamen was not entirely successful given that women, including pregnant women, were battered anyway. On the other hand, strategic use of children proved very effective as a tool for gaining sympathy from the general public on a national level. In an action dubbed 'The Children's Exodus', from early to mid-February children were sent to homes in New Hampshire and Vermont as well as Boston, Philadelphia, and Manhattan. Those sent to New York City marched in a parade on Fifth Avenue. The coverage in the press was embarrassing to the political leadership in Lawrence. At the mayor's behest local police made plans to prevent the exodus of more children by whatever means necessary. Press coverage was extremely negative when on February 24, 2012 women were

beaten and arrested at the train station. Forcibly separated from their mothers, officers of the law sent children to the local orphanage to prevent their leaving town by train (Mattina, 2014).

The strikers were keenly attuned to the benefits to be gained from wide publicity. The strike was able to generate national and international attention especially in Italy (Topp, 1997), generating sympathy that moved the discourse far beyond the gates of the mills. Victor Berger, a socialist Representative in the U.S. Congress, was among those convening a Congressional hearing in early March. The press took particular note of testimony by Carmela Teoli a young girl who went to work in the mills at age thirteen (a year earlier than was legal). Soon after going to work at the mill she had to spend seven months in the hospital recuperating from being scalped—her long hair having been entangled in moving machinery that had no safety guard. In contrast, Congregational Minister Clark Carter's (1912) provided pro-management testimony, asserting that going to work at age fourteen in a mill was a useful way to keep children occupied and off the streets. The Congressional testimonies were widely written about in the press and proved an additional source of embarrassment for industrial and town leadership and helped give the public at large a psychological affinity for workers, thereby putting pressure on mill owners to find a way to resolve the conflict.

Cole (2002) argues that from the workers' point of view the key issues in the 1912 strike turned on physical and psychological safety issues rather than the overturning of capitalism. Operating at the lower levels of Maslow's (1943, 1954) hierarchy, the ability to provide family members with food and shelter was paramount. On the other hand, strikers' dignity was also at stake. Workers resented being treated like 'dumb cattle' and being referred to by derogatory racial and ethnic labels (Watson, 2005, p. 28). Numerous members of the press came to the city and were especially impressed by use of songs on the picket line to build in-group affinities commonly referred to as worker solidarity.

Union organizations almost universally refer to the Lawrence strike as a clear win for labor because management gave in to some of the worker's demands, yet the successes benefited the broader labor movement more than local workers. Geraghty & Wiseman (2008, p. 325) argue "a strike in some sense is always a mistake[;] … a long strike makes even the winner worse off." Workers got a 5 to 20 percent increase in wages depending on the job, but these increases did not go far in making up for two months of lost wages. On the other hand, the

children's exodus and Congressional testimony tactics used by the strikers mobilized public sympathy for immigrant safety and a shorter work day. It is notable that the strike was not only about hourly wages, administrative details associated with the Taylorist (1911) wage bonus system were also a central grievance.

4.3 Mill Owners

As the owner of the largest mills in the city, William 'Billy' Madison Wood was one of the most visible targets of worker discontent. A so-called 'self-made' man, Wood was himself of immigrant stock with his working class Portuguese parents having come to the U.S. from the Azores in the 1850s. His father having died when he was 12 years old, Wood quit school to work in a New Bedford, Massachusetts mill office, later asking to be transferred to the factory to learn more about the operations. Wood eventually came to earn more than one million dollars as the second highest paid executive in the United States at the time; he eventually owned sixty mills that employed forty thousand people. In addition to the most efficient weaving machines, Wood's Lawrence mill even included a state of the art escalator system (Watson 2005, 21-24).

Like most mills owners, he did not live in his mill towns, an indicator that managers saw themselves as separate and distinct from the working class. Wood had several large homes. His summer home on Martha's Vineyard had a dozen bedrooms and two bowling alleys. Engaging in very little philanthropy compared to industrialists like Carnegie, Rockefeller, and Mellon, Wood's family enjoyed yachts, servants, and private train cars. Wood bragged he had so many automobiles he could not count them all (Watson, 2005, pp. 24-25). Having emerged from the immigrant class, Wood was surprised that workers saw him not as a friend but as a target for their anger. Wood's press statement issued soon after the strike began read as follows:

> The manufacturers are the friends of the employees, and greatly regret that the reductions in hours of work, which the new law has forced, compels their taking home just that much less money. There has been no reduction in the rate of wages but it cannot be expected that people who work fifty-four hours should take home the wages equivalent to fifty-six hours of work. When one considers that there are mills in this country running from fifty-six to above sixty hours selling the merchandise in the same market, one can see how impossible it is for the Massachusetts manufacturers to compete against such odds. (Statement, January 12, 1912, p. 1)

With assistance from national leaders the laborers demanded 1) a 15 percent across the board pay increase, 2) double pay for overtime rather than the standard rate then being paid for all hours, 3) an end to the premium bonus system, and 4) no recriminations against strikers once back at work (Watson, 2005, p. 71).

Throughout most of the strike, the mill owners pointedly refused to meet or negotiate with the strike forces. The mill owners looked to city police and deputized fire personnel along with state militia forces to protect their interests, thereby binding together industrialist and government interests. At the same time, mill owners sought to distance themselves from the state legislature that had passed the act limiting hours of work.

Attention from the press and Congressional hearings prompted state government officials to urge mills owners to end the strike. Individual mill managers offered settlements of a 5% wage increase which were refused by the strike committee. The final compromise settled on a sliding scale with lowest paid workers receiving the highest gains. Time and a quarter was granted for overtime and the time frame for the premium system was cut from a month to two weeks (Watson 2005, p. 206). Key boundary issues for management included retaining 1) the prerogative to set wages and work conditions unilaterally, and 2) the right to determine the relative distribution of rewards between workers, management, and shareholders.

4.4 City Leadership

As the strike began, newly elected Mayor Michael Scanlon found the city on the verge of bankruptcy with a backlog of unpaid bills. Initially, the city's financial status caused him to opt against calling in state militia that would have to be compensated out of city coffers. He quickly deputized firemen to aid the existing police force. Later he chose to pay state militia not only to protect the mill property, but also to patrol commercial and residential areas. The use of state militia was criticized by the press and other political figures who speculated that the 1500 state guardsmen were overkill (Watson, 2005, pp. 46, 63, 110, 163). The crackdown on the children's exodus was intended to show that local forces could manage the city's public relations problem, but it backfired. Attracted by press reports of violence against women and children, tourists came by train on weekends to see for themselves what the excitement in Lawrence was all about.

Notoriety from press reports and Congressional hearings was wreaking havoc on the city's reputation as a stable place to live and work. Some militiamen began to question why they were being "quartered at a mill … fighting on the side of the mill men to protect them from the violence of the enemy" (Statements 1912, p. 76). Retailers who did not work in the mills were impacted by the diminished sales to workers during the strike, but seemed to be even more disturbed by negative reports in Congressional hearings, two federal surveys, and the

press at large that highlighted squalid living conditions in the tenements and the class conflict between immigrants and the American born citizens as depicted.

Robbins (2012) argues that two distinct narratives of strike events have emerged. One view plays up the injustices against the workers and colors the strike as a major success that led to legislation to address problems of wage slavery and dangerous equipment. A second story told by the Lawrence Citizen's Association paints the strike as having arisen from out-of-town labor agitators leading the previously docile workers astray. The ire directed at the IWW had patriotic and religious overtones. Ministers often played a pivotal role as intermediaries in strikes during this period (Carter, 2015). A staunch supporter of both religious and patriotic piety, Father O'Reilly's sermons lambasted union organizers as an anarchistic, revolutionary force in direct opposition to law and order. An anarchist slogan—No God, No Master—was briefly displayed in the fall in connection with a pre-trial parade used to support labor leaders jailed during the strike. The slogan was used to fan the flames of animosity toward the immigrant, unionist element. Lawrence residents including former strikers came to blame the IWW for interfering with religious ideals and disrupting the established order. Cowan (1979, 1980) concludes residents became reluctant to talk about the conflict to journalists or even among themselves once the strike was over.

Keeping in mind Lipset & Marks' (2002) observation that "Americanism" was a fundamental social value, after the strike ended Father O'Reilly spearheaded a fall Columbus day celebration 'For God and Country' that was considered the greatest peacetime display of patriotic fervor in American history. A crowd of 10,000 marchers carried flags of red, white, and blue before an estimated crowd of 25,000. The only group not invited was the IWW, the Mayor having issued a specific order for IWW's to be pulled out of line if they showed up intending to march. Father O'Reilly came to an October city council meeting to declare that the IWW were a band of pirates. He got five minutes of applause when he declared that "those who do not want to work had better take the hint and go" (City, 1912, p. 4). This statement referred to a derogatory vernacular rendering of the IWW initials as 'I won't work.' The pro-American demonstrations were viewed positively by other mayors who sent congratulatory telegrams to Scanlon (Parade, 1912). Hubbard (2018, p. 42) reminds us that citizen affinity for the anti-socialist, ultra-nationalist elements associated with the 'God and Country/No God, No Master' episodes were the proximate cause of the third fatality of the mill town conflict. Only a week after the parade, Lithuanian Jonas

Smolskas died from a skull fracture inflicted by three native born Lawrence men who objected to his wearing an IWW membership pin.

Financial motives led the mayor and city council to forge stronger ties with the mill owners and other governmental units including the state militia than with the striking workers. Rather than being sympathetic to the living conditions and economic well-being of the workers, city leaders and citizens working outside the mill were peeved that the strike had brought unwanted attention to the municipality's substandard sanitation in its crowded tenements, racial tensions, and class separations that the city's better off citizens preferred to ignore. The patriotic and religious themes of the 'God and Country' campaign set the stage for labelling the IWW as an unwanted intruder that had upset and threatened the existing sources of order and privilege, thereby making it an un-American element to be isolated, contained, and ultimately driven out of the community.

4.5 Role of accounting broadly construed

Financial data was sought out by the press and Congressional investigators to help understand whether the workers were being paid fairly. The various sides chose to compute statistics in a partisan manner. Labor leaders said the average wage was $6/week using total wages divided by number of workers. Mill owners claimed the average wage was $9/week using the unweighted average of the median wage for the various classifications of high and low skilled workers. Management figures would have been significantly lower if they had adjusted for the higher numbers of workers in the lower skilled groups. The *Lawrence Tribune* asked workers to send in actual pay stubs and reported an unscientific sample that ranged from $3.06 to $7.05 per week (Watson, 2005, p. 74).

The time frame used to compute Tayloristic (1911) bonuses was of sufficient importance to workers to warrant listing as one of their four strike demands. The level of profits, dividends, and total surplus for 1910 were reported in 1911 as $4 million, 7%, and $11 million respectively (Cahn 1954/1980, p. 95). Still, Wood emphasized that his rate of return was less than that of other companies and could not be cut because of competition from other regions and the lowering of protective tariffs that were being considered by Congress. Statistics provided the press by Wood claimed workers had repatriated a total of $800,000 to family members overseas in the six years before the strike. Reporting wage transfers in the aggregate sensationalized the immigrant threat to the local economy. In a disaggregated presentation the impact would have been only $5.33 per person per annum (Palmer,

1912, p. 1696). Press reports of worker wage levels were used both to embarrass the town and to paint the immigrants as tied to their roots of origin and therefore a disloyal *outsider* element in the local community.

Near the end of the strike, a lawsuit was filed against IWW leaders alleging that a hunger relief fund had been misused to pay legal expenses, transportation costs for the children, and personal expenses of IWW leaders. Seeking an injunction on the use of the remaining funds, the complaint had been filed by three Boston-based contributors with one of them being a stockholder in Lawrence's Pacific Mill (Arnold, 1985, p. 340). The suit could have caused serious disruption given that the IWW record keeping system was comprised primarily of a jumble of receipts submitted in a soapbox, but because the suit had drug on beyond the end of the strike the Boston judge ruled an injunction was a moot point for a fund that had fallen to forty-nine cents (Dismisses, 1912, p. 1).

Though the strike had been caused by reducing the length of the work week without considering the effect on overall pay, this point was apparently lost on other legislatures of the time. A fifty-four hour work week bill passed by the New York legislature in 1912 without attention to the overall salary reduction also led to strikes in Little Falls, New York later the same year (Snyder, 1979, p. 34). After the strike, Lawrence mill owners and city management managed to stage an effective psychological campaign of counter-insurgence that was able to contain and marginalize the IWW, thereby preventing its pro-labor ideology from being seriously considered as an alternative to the capitalist system of decision rights.

During the strike workers were able to overcome the divisive effects of ethnic groupings by focusing on their mutual goals to gain higher wages, better work conditions, and a greater sense of dignity. Putting women on the picket lines and mounting a 'children's exodus' were strategic devices designed to help the public view the strike as a moral struggle for social injustice rather than a mob action by violent male anarchists. The use of patriotic displays by both sides in the conflict were used as devices to bolster group affinities. After the strike was over, citizens at large came to see the strikers as profane, radical immigrant outsiders who had cost the town prestige and self-esteem due to negative press reports. Even workers who held together during the strike soon turned against members of the strike committee, branding them as misguided radicals. Many of the committee leaders were either fired by the company or so overtly harassed by fellow workers that they were compelled to look for work elsewhere (Poirer, 2014).

5. Tightening the Exclusionary Belt Subsequent to 1912

The conditions before and during the 1912 strike all pointed to strong concerns by management, government, and society at large that labor solidarity, even though motivated by legitimate grievances over wages and conditions of employment, threatened to destroy the established social order which was grounded in strong ownership and property rights. With entry into WWI coming fast on the heels of significant labor unrest, national security was used as a rationale for more restrictions on pro-union activities. Prior to the American engagement in what is now referred to as World War I (WWI) many people—including Eugene Debs, Henry Ford and Woodrow Wilson—felt it would be a mistake for the U.S. to take any part in the conflict beyond supplying materials to Allied forces. In the aftermath of German attacks on civilian ships, the U.S. entered the conflict in April 1917.

From this point forward speaking out against the War not only was unpopular with American citizens, but was treated as a crime under the Espionage and Sedition Acts of 1917 and 1918 (Nelles, 1920). The acts were used as excuses to jail persons actively associated with labor organizations that were merely suspected of having ties to communist or international bodies. Attorney General Palmer in 1919-1920, raided union offices and homes in what is known as the 'Red Scare'. Roger Baldwin, founder of the American Civil Liberties Union (ACLU) claim that

> Never had so many Americans been prosecuted in such a short period of time for what they said or printed. As far as the IWW was concerned, I have no doubts that the government hoped to destroy the organization with this prosecution. (Bird, Georgakas, & Shaffer, 1985, p. 144)

The largest socialist newspapers like *The Appeal to Reason* in Girard, Kansas were essentially shut down by revocation of reduced rate mailing privileges and targeted FBI/IRS investigations (Graham 1990, Moore 2019). Invitations to a 1919 "American Freedom Convention" sponsored by a group working for the release of Eugene Debs were conveniently lost in the mail (Sherman, pp. 25-26). But it was not only official government agencies that suppressed union activities. The American Legion, A WWI veterans group, also waged bloody actions against IWW halls, lynching union members they deemed 'unpatriotic' (Dray 2010, p. 389-390). This group later extended the "un-American" label to teachers, writers, and sociologists and other intellectuals (Dray, p. 382). Having been required to negotiate peacefully with unions during WWI, in the 1920s the National Association of Manufacturers (NAM) made a decision not to return to a public stance of complete opposition to unions as had been the case before WWI. Instead, their public relations program promoted an 'American plan' which opposed 'closed shops'

where only union members could be employed. In the period 1920-1922 ideology of *laisse-faire* was aggressively promoted to label closed shops as an 'un-American' violation principles of free association and the right to private property (Wakstein, 1969, pp. 163-167). In practice, closed shops employed only union workers, while so-called open shops hired only non-union members.

The intensity of the ideological suppression is suggested by two prominent suicides associated with the conflict. Unfounded personal attacks on his moral character caused the editor of the *Appeal to Reason,* J. A. Wayland, to commit suicide (Graham, 1990, pp. 14-15). Even economists were affected. Nyland (1996) claims Hoxie was pressured by labor economist Commons to release a book that expressed concerns about the foundations of Taylor's scientific management and its role in exacerbating tensions between management and labor. Denied promotion after the release of the book, Hoxie slit his own throat. Hoxie's widow was incensed that his death was called 'a long illness' in the University of Chicago press releases (Frey papers, quoted in Nyland, 1966, p. 1013). Commons himself suffered a nervous breakdown after Hoxie's suicide. It is notable that Durkheim ([1897] 1986) saw mental illness and suicide as manifestations of extreme social alienation.

The Smith Alien Registration Act of 1940 made it a criminal offense to advocate overthrow of the government or to be a member of any group or society devoted to such aims. The Act was interpreted in such a way as to make any open criticism of the government a criminal act that would lead to imprisonment. Under the Smith and other Acts faculty members found that tenure did not protect them from being fired *en masse* on vague charges of promoting seditious thought (Schappes, 1993). It is notable that many college level programs in accountancy were started at the very time that these laws were targeting pro-union and socialist sentiments as unpatriotic. Further, many of America's prestigious universities came to ascendancy through gifts from major industrialists who hoped they would groom a new source of management leadership (Sinclair, 1923). Sears (1953, 22) concludes that in this environment

> Ideas have now become dangerous—not only the ideas of the communists … but also the ideas which can hardly be deemed subversive unless one regards the Constitution as synonymous with the principles of the National Association of Manufacturers.

Continuing on into the post WWII era, states put in place oaths of non-affiliation with socialist causes as a condition of employment. The McCarran Internal Security Act of 1950, required any member of a communist

associate to register with the U.S. Attorney General. Communist party members were barred from becoming citizens, while naturalized citizens could be deported if found in violation of the act within five years of naturalization. As a follow up, Senator Joseph McCarthy undertook a series of Congressional investigations that made sweeping, and often false, allegations of subversive activities against high profile artists, musicians, screen actors, and members of the State Department. Allegations often went beyond any rational connection with national security; many careers and reputations were destroyed by vague accusations of homosexuality. Though many portions of the Smith and McCarren Acts were eventually ruled unconstitutional, being sympathetic with any form of communitarian thought continued to be political suicide during the Vietnam and 'Cold War' eras.

It is not only the egregious nature of these fear mongering attempts to marginalize persons, behaviors, and ideas that is distressing. Even more concerning is the degree to which the American public was complicit or even supported these acts of marginalization at the time, and what little institutional memory there is about these events. It may be that even this institutional amnesia is not an accident. Robinson (2016) argues that there is a capitalist quest to suppress critical thinking, not by overt decree but through indirect controls over the educational system. Due to government support for concurrent high school/college enrollment programs, few business students take any history courses in college. Ravitch (2011,17-18) argues that voluntary standards for history in American high schools were derailed in 1994 by Lynne Cheney, the wife of a soon to be U.S. Vice President, because they put too much 'leftist' emphasis on criticizing problems in American history rather than focusing on its 'great men'. As assessment processes in American K-12 school systems (and indeed in many other countries) have moved the educational emphasis away from subjective critical reflection in favor of objectivized measures of learning, faculty and students alike too often merely accept the material in educational resources as factual without questioning what perspectives are missing.

6. Summary and Implications of the Study

Fogarty (2014) argues that the sociological perspectives is a neglected lens in the accounting academy. Similarly, Lamont & Molnár (2002) argue that social boundaries have not been given the attention they deserve. Understanding how it is that certain groups and ideas come to be marginalized is essential for any emancipatory agenda. This paper has illustrated that the mechanisms of exclusion and marginalization of certain groups and

ideas are complex processes not readily amenable to a simple model of direct, proximate causes. Given the paucity of research on gender issues in accounting (Annissette & Prasad, 2017) , it is notable that women and immigrants played very prominent roles in the 1912 strike (Kent et al., 1993; Mattina, 2014; Mattina & Civottone, 2014). The marginalization of racial/ethnic groups and of ideologies are connected In the Lawrence textile strike.

The mill's bonus system created competition between workers, simultaneously elevating managers' efficiency goals and destroying solidarity or social affinity among workers. Parades, music, and rallying around the strike cause helped workers overcome racial and ethnic divides during the strike. On the other hand, selective disclosures of financial data on wage levels and repatriation of funds to persons outside the local area were presented in such a way as to promote a feeling among town's people that the strikers were disloyal outsiders, not loyal to the local order. Though both sides sought to wrap themselves in the symbol of the American flag, after the strike was over patriotic fervor was used to promote loyalty to the town image rather than to the workers who had provided leadership in the strike. This study suggests that conventional accounting tools for tracking of monetary inflows and outflows marshalled into standardized taxonomies are only a very small subset of the mechanisms used to promote aims and objectives in the social order. Conventional accounting systems attribute praise and blame to specific firms and units within an accounting entity. Naím (2013) and Howard (2014) argue that attributing power solely to specific individuals or bodies is outdated. Management of psychological labels and boundaries are also central to systems of social order and accountability. Managed narratives render some ideas as sacred and others as so profane that they are not even admissible to consideration.

Papers by Molisa (2011) and McPhail (2011) began a conversation about the place of religion in emancipatory discourse. The etymology of the word religion derives from a root that means 'to bind'. The use of religion to bind persons together for political purposes is not normally seen as part of the 'accounting' purview. However, Durkheim's view of religion of a means of creating social solidarity suggests that formal groups can appropriate feelings of patriotism as a central article of faith to promote group solidarity. The use of flags in parades helped bind strikers together as patriotic Americans regardless of their birth origin. Later business, political, and religious leaders used the unifying concept of patriotism as a tool to marginalize those who questioned the traditional order. The IWW platform did not publicly declare itself as anti-religious or unpatriotic,

but IWW members were vilified in that manner in order to diminish the validity of their challenges to mainstream institutions. It is also notable that when the essence of religion is thought of as the ability to marshal social consensus, Americanism and the flag symbol can be viewed as a term and icon that workers and industrial groups alike appropriated in order to signal the *sacred* alignment of partisan ends with the collective psyche.

We now return to the two motivating questions: Is absence of a labor perspective in American accounting pedagogy purposive or accidental, and how can we tell? The answer to the first question depends in part on how one defines purposeful behavior. If one thinks that purposive behavior means that one person or a singular group is responsible for the exclusion of labor perspectives in American accounting pedagogy, it is clear that the exclusion did not arise from any single centrally administered decision. On the other hand, if by an accident one means a random fluke, then the exclusion of labor perspectives was highly purposive even though the events that led to exclusion were widely dispersed across the various affinity groupings in society historically and today. The modern media discourages critical reappraisal of the social order (Loewen, 2018) by branding academics in the aggregate as left leaning 'radicals' (Walters, 2008) while even the editors of academic journals carefully screen submitted papers to make sure they fit the desired ideological genre.

Many college level programs in accountancy were started at the very time that laws were targeting pro-union and socialist sympathizers as unpatriotic. Consequently, it would not have been advisable for the accounting curriculum to make labor perspectives a central focus. In today's conditions, however, it may be time to reconsider the silencing of collectivist or labor perspectives. Further, few American faculty seem to recognize that through the hegemony of Tayloristic assessment, they themselves are being transformed into a highly regimented and atomized cog in the modern knowledge factory (Mingers & Wilmott, 2013). Assurance of learning programs measure the degree to which students have mastered ideologically correct answers and faculty are awarded for publishing in journals with high impact, i. e., popularity, indices. This helps perpetuate a cycle where heterodox and marginalized groups find it increasingly difficult to thrive in the accounting academy.

We now return to the two motivating questions: 1) Is the absence of a labor perspective in American accounting pedagogy purposive or accidental, and, 2) How can we tell? The answer to the first question depends in part on how one defines purposeful behavior. In on thinks that purposive behavior means that one person or

authoritative body is responsible for the exclusion of labor perspectives in American accounting pedagogy, it is clear that there was no single decision that causes labor and collectivist perspectives to be excluded from textbook materials. On the other hand, if by an accident one means a random fluke, then the exclusion was clearly no accident but rather was tied to a complex set of socio-political factors that causes the labor/collectivist view to be excluded from affinity with mainstream public discourse.

Durkheim's (1893) dissertation on the division of labor identified two mechanical and organic solidarity as two different forces that could contribute to social solidarity. He thought the mechanical solidarity in primitive societies was based on a shared collective consciousness. In predicted that in more advanced societies with a detailed division of labor, an organic form of social solidarity would come be more accommodative of diverse opinions and emphasize individual competition rather than the collectivist, cooperative forms of solidarity seen in societies using similar means of production. On the other hand, Montgomery (1980, p. 1) argues that early twentieth century manufacturing had already advanced beyond the primitive. Montgomery argues that the group solidarity that existed among craft workers in early twentieth century industrial sites was purposely destroyed in the process of Taylorizing the workplace (1987, pp. 214-256). This paper's analysis concurs with Montgomery's view that the evolution to individual competition rather than group control of production methods was not necessarily inevitable, but the outcome of an intense struggle where worker solidarity was directly under attack but those seeking to retain the conventional social order. Ironically, modern businesses note the need for accounting graduates to be better team players. Is this an admission that there is an implicit value in at least some aspects of the collectivist mindset which have been systematically rendered *profane* in contrast to the *sacred* ideology of individualistic competition.

Early twentieth century mega-companies like Ford and General Motors (Dray 2010, p. 481) commonly had public relations, sociology, and espionage departments that were interested in the manipulation of workers' and the general public's psyche. Conventional economic models that focus on proximate causes and narrowly defined relationships between a single principal and agent are ill-suited for the examination of these tools of social control. This is especially true if one considers Gibbs (1994) argument that the very concept of 'social' control relies on the use of indirect levers to achieve desired ends. The paper suggests that if one aspires to understand how the social

order is maintained or transformed, it is essential to look closely at the social and psychological mechanisms whereby members of society come to see some ideas as *sacred* and others as *profane*. The processes that subdue, marginalize, and exclude voices that are threatening to the social order are subtle and diffuse. Indirect strategies of control function as the mechanisms of choice in campaigns of influence over the collective psyche. Flag waving, branding of partisan ideas as neutral, and depiction of academic's competition for personal prestige as a 'quality' control are just a few examples of these indirect forces. Economic research models that rely on direct cause and effect connections between actors that only weigh objective, rational factors will inherently be ill suited to explain social processes.

It seems not too far-fetched to argue that the narrow and dated versions of control covered in management accounting textbooks—standard costs, responsibility accounting, budgeting, and financial decision rubrics—taken in tandem with mainstream research models based on the individual decision maker are operating as an Althusserian (1971) ideological state apparatus. With labor and social control issues inadmissible to a narrowly constrained interpretation of what counts in accounting (Tuttle & Dillard, 2007; Gendron, 2008, 2018; Gordon, 2013; Gendron & Rodrigue, 2019), treating accounting topics as neutral tools diverts attention away from the power and control exerted by mega-firms through socio-political channels. As accounting educators add the analysis of "Big Data" to the curriculum, will they recognize the immense psycho-social implications of these tools, or will data analytics be handled with the same neutral, technocratic bias used in cost accounting textbooks to present Taylor's tools of scientific management?

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