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“How easy can the barley brie”

Drinking culture and accounting failure at the end of the nineteenth century in Britain

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Abstract

Purpose – This paper seeks to extend the development of the historical accounting research agenda further into the area of popular culture. The work examines the discourses that surrounded the drinking of alcohol in nineteenth century Britain and explores how an accounting failure disrupted the tension between the two established competing discourses, leading to a significant impact on UK drinking culture at the end of the nineteenth century.

Design/methodology/approach – The paper employs both primary and secondary sources. Secondary sources are used to develop the main themes of the discourses deployed by the temperance societies and the whisky companies. Primary sources derived from the contemporary press are employed, as necessary, in support.

Findings – The paper demonstrates that accounting, although it may not be central to a discourse or other social structure, can still have a profound impact upon cultural practices. The potential for research into culture and accounting should not therefore be dismissed if no immediate or concrete relationship between culture and accounting can be determined. Further support is provided for studies that seek to expand the accounting research agenda into new territories.

Originality/value – The study of popular culture is relatively novel in accounting research. This paper seeks to add to this research by exploring an area of cultural activity that has hitherto been neglected by researchers, i.e. by exploring how an accounting incident impacted upon the historical consumption of Scotch whisky in the UK.

1. Introduction

Making connections with popular culture is a relatively recent development within accounting research, but one that brings new and illuminating understandings to the roles of accounting in society. As Jeacle (2009a) has observed there is little accounting research in the area of the leisure and entertainment industries. This paper seeks to contribute to this
area by exploring a historical episode involving the competing forces surrounding the Scotch whisky industry at the end of the nineteenth century.

The study of the history of an alcoholic drink might seem an unusual area for accounting research. Certainly such a study could hardly be located within the mainstream of research into subjects such as accounting practice and regulation, however in recent decades a substantial body of work has emerged which has sought to move the accounting research agenda into areas far removed from these more traditional conceptions of accounting. A variety of approaches, often historical in nature, have dramatically changed perceptions of what constitutes accounting research. Examples can be seen in the gender orientation of Kirkham (1992) and Kirkham and Loft (1993), the explorations of racial issues in accounting by Annisette (2003) and the involvement of accounting in slavery (Fleischman and Tyson, 2004; Fleischman et al., 2004). We can also consider the work on indigenous people and colonialism by Neu (2000a, b) and Neu and Graham (2004), on accounting and emancipation (Gallhofer and Haslam, 2003), on the uses and effects of accounting in religious institutions (Ezzamel, 2005; Jacobs and Walker, 2004) and the extensive work by Walker on subjects as diverse as poor relief (Walker, 2004), the work of women in philanthropy (Walker, 2006) and household accounting (Walker, 1998, 2003a), the highland clearances (Walker, 2003b) and the accounting profession's connections with Nazi Germany (Walker, 2000). These are only a few examples of the extensive body of historical work that has emerged in recent decades and which illustrates how accounting researchers have breached the barriers of the traditional view of accounting research and brought it into new and significant areas which often cross disciplinary boundaries.

It would be naïve however to view this project as anything other than still in its developmental stages. As Jeacle (2009a, b) has recently observed there remain many potential areas where the impact and implications of accounting activity are yet to be considered. In particular, despite the call from Hopwood (1994) for greater examination of accounting as it is practised and observed in everyday life, the tendency of much of the extant work to focus on organisations and institutions means that there remains much scope for the exploration of accounting within the realm of culture. Much of the small amount of work that has already been done in this area has tended to focus on what is often described as “high” culture. Thus we have seen papers such as that examining the use of accounting knowledge in the literature of Chaucer (Parker, 1999) and Freytag (Maltby, 1999). Additionally, work has been done on the linkages between accounting and architecture (McKinstry, 1997; Jeacle, 2003, 2005), depictions of accounting in fine art (Yamey, 1989) and, perhaps tangentially, use has been made of musical historiography to influence the writing of accounting history (Zan, 2004). It is impossible to question the innovation of such work, but perhaps it could be speculated that it has a tendency to focus on the lives and activities of educated elites, rather than on the concerns of the general mass of society that might be revealed in more popular forms of culture.

Arguably, it is popular culture that is the least explored of all its forms with respect to accounting. Historical work exists that parallels the work of Yamey on art by looking at depictions of accounting and accountants in film (Beard, 1994; Dimnik and Felton, 2006) and in popular literature (West, 2001). Alternatively, we have recently seen the use of the accounting records of businesses involved in the production of popular culture such as film and fashion to broaden understandings not only of accounting practice, but also of social and cultural trends and conditions (Jeacle, 2006, 2009a). It is this type of work that confirms
that accounting, while undoubtedly a technical practice often with a clear set of rules and boundaries, and accountants, who are unquestionably trained professionals with specific conceptions of their organisational roles, cannot sensibly be completely separated from the society, culture or contexts in which they operate.

It is through the study of these areas of activity, where accounting is not the sole focus, that we have seen significant shifts in the attitudes of some areas of the accounting academy towards a more holistic understanding of what accounting is and how it sits within the society that spawned it. To further this agenda, this paper examines an area of social and cultural activity that hitherto has been almost entirely ignored in accounting research, namely the relationship between accounting and alcoholic drinks; more specifically, Scotch whisky.

It can hardly be a criticism of accounting research, even of those researchers that promote the examination of popular culture, that this area has not yet attracted much attention. When alcohol production has occasionally appeared in accounting research, it has tended to be simply as the site of examination of a particular accounting practice rather than linking it to its cultural significance.

Alcohol and its consumption is certainly a controversial subject. Even within the study of popular culture the role of alcohol in society is often marginalised. For example, Betts’ (2004) otherwise fascinating history of popular culture manages to ignore alcohol almost entirely with the one exception of a reference to a Vodka advertising campaign. Where it does appear in the literature of popular culture it is most often treated very harshly with little sense that it has any positive role to play in society. Rollins (1999) study of the history of teen culture never failed to place alcohol consumption in a negative context. She argued that religious conviction has seen it as “evil and degrading to body and soul” (Rollins, 1999, p. 37), that it has been associated with undesirable elements in society (Rollins, 1999, p. 38) and that has been allied to “other kinds of more destructive and violent delinquent behavior” (Rollins, 1999, p. 151), as well as having linkages to disease, accidents and a host of other social ills.

Such negative views and portrayals of alcohol seem common among researchers, and yet the production of alcoholic drinks is a major industry and employer in most economies where their consumption is permitted. Often these companies are also large contributors of tax revenues, underlining their importance to society. Yet, arguably, the importance of alcoholic drinks is seen by many sections of society not in terms of the employment or financial contributions that it makes to that society, but in terms of its value as a social lubricant: as a reason for the existence of places such as pubs and clubs where the individual can meet others and relax, or as a way of quickly reducing the inhibitions of people in a social setting, or even in more extreme cases as providing an escape from daily existence. So despite negative portrayals of alcohol consumption, it is seen by many in society as a pleasurable activity and one in which considerable time and money is invested.

Certainly, if we consider western popular culture it is hard to view alcohol as anything but ubiquitous. In film and television, characters are often seen drinking, occasionally drunken, but more typically in a leisurely and relaxed manner, displaying considerable pleasure in the act. In literature every aspect of alcohol is explored, often considering its most deplorable aspects and consequences, but equally frequently in a similarly relaxed manner to that seen
in on-screen depictions. Some authors lift the drink into a more esoteric, high culture position in the way that Ian Fleming did in his James Bond novels. Bond’s references to and choices of expensive and exclusive wines assisted in depicting him as sophisticated and of the cultured classes, in spite of his frequently used “licence to kill”. References to alcohol exist in many pop songs and there is a long tradition within media of portrayals of excessive consumption among musicians. Popular media such as newspapers, magazines, television, radio and cinema have long contained advertising portraying the merits and pleasures of drinks and drinking and drink stories, often negative, appear in the newspapers and broadcast media on a regular basis. Overall, it is impossible not to view alcohol and its consumption as an integral part of our culture and society, with even those that do not drink, or who are opposed to its consumption, exposed to reminders of its existence on a daily basis.

This ubiquity makes the culture of alcohol worthy of consideration as a site of potential accounting research. Indeed, it seems likely that there are many potential points of interaction between alcoholic drink, culture and accounting which could be explored by researchers with a view to further expanding both the accounting research agenda and our understanding of accounting in everyday life. The current study aims to break ground in this area by exploring the case of Pattisons Limited, (a late nineteenth century whisky manufacturer and blender henceforth known as Pattisons), and the impact of the company’s failure on the discourses of scotch whisky, the whisky industry and the opponents of alcohol at that time.

To this end, the study will make use of a variety of primary and secondary sources that have been selected to reveal the nature of the prevailing discourse, driven by anti-alcohol concerns such as temperance societies, which existed in society in the Victorian era. Additionally, the counter-discourse that emerged from the Scotch whisky industry in the latter part of the nineteenth century is discussed. These two discourses existed side by side (and continue to exist albeit in altered forms), competing for acceptance by the population throughout much of the nineteenth and early twentieth centuries. The focus of the study will be the effects on the discourse of the failure of Pattison as a result of an accounting fraud and resultant scandal.

This locates this study in the tradition of that work in accounting history which relies on the theorisation of practices of government arising from the work of Foucault (1991). Foucault’s work on governmentality, taken and adapted to the context of accounting by Miller and Rose (1990), seeks to examine and understand the discourses that offer truth claims whereby the actions and practices of individuals can be governed. For example, Neu (1999, 2000a, b) describes the way in which statements and rationales created by the British state were used to establish a belief in the inferiority of indigenous peoples in Canada and, using supporting accounting rationales, sought to prescribe the actions and activities of these peoples, invariably constructing imperialistic understandings that disadvantaged, exploited and controlled the natives. However, the aim of the present study is not to demonstrate how accounting rationales supported the discourses surrounding alcohol, but rather to question how these discourses were affected by the failure of the Pattisons company in 1898 and the subsequent revelations about accounting practices in the industry. Clearly this approach sees governmental discourses not only as the products of state apparatus, but rather as capable of being produced by non-state organisations and groupings such as the temperance societies that came together to promote their “truths” about the evils of
alcohol and the whisky producers that sought to reconstruct the public perception of their product into one that would persuade them to buy it. Such non-hierarchical notions of government that do not require the input of monolithic state organisation have previously been argued in the accounting literature (Miller and Rose, 1995). Additionally, from the perspective of marketing, it has been argued that:

[...] to understand governmentality, power relations must be reconceptualised beyond notions of institutional power and repressive mechanisms of control towards an understanding of their productive and seductive operation (Hodgson, 2002).

This proposal of the constructions of marketing organisations as governmental allows us to analyse the tension between the two, very different, but competing discourses seen in this case. A second aim of the study is to examine how the whisky industry and the drinking public responded to the changes in the discourse in the period following the Pattison case in the light of a new understanding of the “truth” claims made by the industry. In this way the paper attempts to reveal the impact on the culture of alcohol of an apparently negative example of accounting practice.

To explore these issues, primary sources have mainly been drawn from the public media of the period under consideration, typically newspapers and periodicals, particularly with respect to the whisky industry and the Pattison case. Much of the work on temperance and whisky is well established in the historical literature and has therefore been drawn from secondary sources, which have also been used to supplement the arguments throughout. In order to fully contextualise the study, the following sections will outline the history of the Scotch whisky industry and the temperance and anti-alcohol movements in the UK.

2. Scotch whisky and its cultural development

Much like the practice of accounting, the origins of whisky production are lost in the mists of time. It is likely that the practice of distillation was brought to Britain from the Middle East, but the exact timescale of this is unclear. The Irish have long claimed that the production of whisky started there and it does seem likely that whisky-like products were produced in ancient Ireland, with knowledge of them travelling to Scotland in the pre-modern era. The first reliable reference to whisky in Scotland occurs in a tax record which translates as “to Friar John Cor by order of the King, to make aqua vitae[1] VIII bolls of malt[2]” (MacLean, 2003, p. 11). This demonstrates knowledge of distillation within the religious orders, and probably indicates its diffusion through them. After this point, the references to whisky in the historical record begin to increase rapidly, and it is clear that by the middle of the sixteenth century distilling is widespread in Scotland, with some bodies like the Barber Surgeons of Edinburgh having monopolies in their local areas (MacDonald, 2006).

The rapid growth of distillation was not grounded solely in consumption for pleasure. The difficulties of food production in agrarian economies based in a cool climate cannot be underestimated. The relative shortness of the growing season would have forced the population to maximise production during the summer and, while the storage of grain through long winters creates special problems, distillates are not perishable, and can be stored almost indefinitely in ceramic containers. Distillates, therefore, provided a valuable food source for people in the depths of winter. Regardless of whisky’s ability to nourish, however, the warmth and intoxication that it provided to the hungry no doubt imbued it with a mystical aura, giving it great cultural significance (MacLean, 2003).
Evidence of the social and cultural importance of the spirit can be found in a multitude of lyrical writings that have grown up around it over the centuries. Robert Burns, the Scottish national poet, famously immortalised whisky in the poem *Scotch Drink:* eulogising not only on the merits of the drink, but on its support of his art:

O Whisky! soul o' plays and pranks! Accept a bardie's gratfu' thanks! When wanting thee, what tuneless cranks Are my poor verses! Thou comes—They rattle in their ranks, At ither's a-s! (Burns, 1785).

For Burns the spirit was more than just a pleasurable beverage, it was his "muse"; the source of his poetic inspiration. Burns, along with Neil Gunn, another notable literary Scot had spent a period working as an exciseman, ensuring the payment of duty on whisky. This is somewhat ironic given his vitriol against the effects of the tax in poem's such as *The Deil's Awa wi' the Exciseman.* The often punitive taxation on whisky and its ingredients was a major cause of discontent among the Scottish population, and is said to have been instrumental in generating support for the Jacobite rebellions of the eighteenth century (MacLean, 2003). This led to extensive rejection of the law and long struggles between authorities and whisky smugglers that only began to decline in the early nineteenth century, when taxation and licensing was revised sufficiently positively that the number of licensed distillers began to grow, significantly increasing tax revenues in the process (MacDonald, 2006).

That tax on whisky was a source of anger is perhaps not surprising given the importance it had for the social and cultural life of Scotland, an importance which continued to grow in the nineteenth century. MacLean relates that:

Whisky was by the 1830s a central part of the culture of Scotland. It was used for celebration – at weddings and births (one bottle for a daughter and two for a son) – and for consolation. The whole night prior to a funeral would be given over to drinking. On the day itself whisky would be served to the pallbearers and everyone who attended was given a dram. During the six weeks following the funeral everyone who came to the funeral would be offered a glass (MacLean, 2003, pp. 102-3).

Every occasion of significance was marked with a dram. The apprentice had to buy whisky on entering indentures and had to commit a whole week's wages to whisky on completing his time. Business transactions were completed with a dram, and whisky “accompanied the settling of accounts at whisky fairs and auctions” (Daiches, 1969). It was used as a welcome and a farewell and was a universal symbol of hospitality everywhere, a tradition that still exists in some parts of the country to this day.

In the nineteenth century technological change began to play a major part in the Scotch whisky industry. During the century the iron threads of the railroad reached into the highlands, and the products of the highland distillers found a much easier and more reliable route to the large lowland Scottish and English markets. Then the invention at the end of the 1820s of the continuous or column still, almost simultaneously by Stein in Scotland and Coffey in Ireland, allowed distillers, mainly in the lowlands of Scotland, to distil larger quantities of spirit much more cheaply (Lockhart, 1951). The continuous still made stronger, less flavoursome spirit, but experimentation began in mixing pot and continuous still whiskies[3]. The result of these experiments was what is known as blended whisky, an easily palatable drink, which now accounts for around 90 per cent of Scotch whisky sales worldwide. Scottish producers quickly realised the potential of this practice and began to
participate in the blending trade, thus creating the conditions for the long rise of Scotch whisky (Daiches, 1969).

The judicious mixing of a range of different whiskies allowed the creation of blends with different flavour profiles that could be aimed at different market segments. As a result, new markets began to open up, whisky sales began to increase and the number of blenders began to multiply, each creating their own individual range of blends (Lockhart, 1951). The potential expansion of new markets was supported by the shortages of Cognac created by the unintentional introduction into France of an American aphid that destroyed the vines over a number of years[4]. By the mid-1880s the predominantly brandy drinking middle and upper classes of England and elsewhere were searching for an alternative, but there was an initial reluctance to switch to whisky, due to its negative image as a spirit of the lower classes and a source of drunkenness (Daiches, 1969). This image of whisky was supported by the powerful negative discourse created by the Victorian Temperance movement, a movement which was a major barrier to the success of the industry.

3. Temperance in Victorian Britain

The relaxed attitudes towards drinking and social mixing among different sections of society that existed in the eighteenth Century were changing as the century drew to a close (Porter, 2000). By the early nineteenth century manners were becoming much more formal as religious evangelism took a firm grip in Britain (Picard, 2005). Into this tightening formality the movement against alcohol came Eastward across the Atlantic in the early 1800s (Niessen, 1995). Initially the focus was on temperance rather than abstinence. While activists knew that vast quantities of beer were consumed, they also accepted that for many drinking beer was preferable to drinking contaminated water and poor quality milk; instead they perceived that the main source of drunkenness was spirit drinks such as gin and whisky (Royle, 1997). However, by the 1830s, other more militant teetotal views emerged from working class groups in the North of England and the pattern of organisations became increasingly complex throughout the first half of the century until the established churches took up the case and became major players in the campaign (Harrison, 1971).

The literary energy generated by these movements was exceptional. In the UK alone, Victorian temperance generated vast amounts of literature such as pamphlets and periodicals “to a degree unmatched by any other nineteenth century reform crusade” (Niessen, 1995, p. 254)[5]. As a result the study of drinking became a major nineteenth-century preoccupation (Hoppen, 1998). The publications of the temperance societies are held to have served a number of purposes from propaganda and recruitment, through to providing inspiration for speakers and integration for the movement as whole; bridging across geographical and denominational territories (Niessen, 1995). What they effectively created was a discourse of the nature of the problems and social evils of drink that changed the landscape of alcohol drinking in Britain.

Drinkers who became the target of intolerance were not evenly spread throughout society. Much of the initial effort against drink arose from the middle classes and “moral reforms such as attempts to control the sale of alcohol were either aimed at dissolute aristocrats, or horny-handed sons and daughters of toil” (Hoppen, 1998, p. 100). The rich were generally too powerful to be affected by the moralists and so inevitably the poor became the focus of
attention (Royle, 1997), perhaps particularly so because it was held that “the urban poor ... drank publicly, often, and disgustingly” (Smout, 1997).

The portrayals of the poor that emerged in nineteenth century publications were certainly far from flattering. Ritchie in 1857 rather unsympathetically observed that the:

[...] Upper Marsh, Westminster Road, is what is called a low neighbourhood ... everywhere [are] monster gin-palaces ... full of ragged children, hideous old women and drunken men (Ritchie, 1857, p. 187).

Wright in 1867 claimed that:

[...] the roughs are ... [those] with unwashed faces, and in ragged and dirty attire, who bring bottles of drink with them (Wright, 1867, p. 196).

Doré and Jerrold visiting a public house in 1872 described the scene:

[...] demands for gin assailed us on all sides, women old and young, girls and boys in the most woful [sic] tatters ... some cried for a pint, others for a half pint, some just for a glass (quoted in Picard, 2005, p. 242).

The scenes of squalor and poverty associated with drink certainly did nothing to improve its public image.

Historians have observed that “drink was an obvious narcotic to numb the hell” of the life of the poor (Wilson, 2002, p. 365) and as far as the choice of spirits over beer it is clear that gin “was as cheap as beer and was regarded as a cure-all, often used to keep babies quiet” (Paterson, 2006, p. 202). However, the contemporary voices that tried to rationalise the appetite of the poor for drink offered a rather different viewpoint. Liddon (1876) for example preached that:

Nothing is more common than to hear severe language applied to the poor man’s habit of spending his evenings at the public house. But who of us, when by chance walking at night through the neglected quarters of a great town, has observed how, at more or less frequent intervals, the monotony of dreariness and squalor is broken by the brilliant lights and the ostentatious hospitality of these establishments, can wonder that the poor man is attracted by the contrast which they present to all that characterises his home, and that, yielding to their fatal welcome, he essays to drown in an hour of brute half-consciousness the memory of the griefs that too sorely embitter his domestic life (Liddon, 1876, p. 123).

In this we see the poor man portrayed as unfortunate and miserable, unable to resist the corrupting influence of the drink. Thus the temperance societies preferred to portray the poor not as underpaid and overtaxed, but simply prone to weakness in the face of the evil temptation of the spirit (Smout, 1997).

In this light, reformers sought to create linkages between drink and crime and the public drinking house was seen as a centre of criminality and the desire for drink a reason for the poor to steal. For Doré and Jerrold “the true penny gaff is the place where juvenile poverty meets juvenile crime” (quoted in Picard, 2005, p. 242). In the middle of the century Dr George Bell’s study of Blackfriars Wynd in Edinburgh argued that:

If every one of the 1025 inhabitants drank 4 gallons of whisky a year ... it would cost those 1025 people £2050 in toto per annum: but the average income of the inhabitants was only £5 each by lawful means, yielding £5125 in toto. Of that sum £3897 would have to go on food and £650 in rent – to say nothing of expenditure
on clothing. How was this impossible book to be balanced? By crime was Bell's answer – by begging and theft and prostitution (Smout, 1997, p. 138).

Victorian society seemed quite ready to accept this kind of argument. The press were quick to fasten onto horrific crimes such as the extremely violent rape and murder of the prostitute Mary Ward by a group of drunken miners in Middlesborough (Nicholson, 1997). Much argument was made as to the effects of drinking on mental health with the Reverend Ellison claiming in 1870 that “three-fourths if not nine-tenths” of insanity arose from excessive drinking (McCandless, 1984, p. 49), although formal medical support for the temperance movement was far from universal (Olsen, 1994). Additionally, there was concern from many over the drinking that went on at sporting events (Royle, 1997). Large crowds of drunks were thought to be susceptible to the activities of revolutionaries and subversives and the memory of the French Revolution was still strong among the propertied classes. Such concerns provided easy fuel for the fire of the temperance societies, but they also sought to make their case through economic arguments that offered a light of hope for the individual and the country.

Many attacked the traditional practice of artisans to head to the taverns as soon as they had been paid and to often not return to work until the money was spent. The effect of this was that for some the working week did not start until Thursday (Royle, 1997) with the rest of the week lost to drunken binges. Some have viewed temperance as part of a movement, which viewed such drinking patterns as conflicting with greater professionalism in society (Don Vann and VanArsdel, 1994). With increasing industrialisation such practices were not acceptable to the mill and factory owners. They needed tight regulation of workers to ensure that their expensive plant was running as many hours as possible; “the steam driven factory could not co-exist with undisciplined labour” (Royle, 1997, p. 243). Many employers docked the pay of their workers for drunkenness and absenteeism, but others saw a special attraction in temperance and sought to create temperance communities such as New Lanark in Scotland built by Robert Owen. Such paternalistic attitudes were not uncommon and appeared in different industries. For instance “temperance was the employer approved culture of the pits owned by the Pease family” in Durham (Price, 1999, p. 308). The success of these ventures provided powerful arguments for the removal of drink from society for the good of the economy and the nation.

For the individual worker the temperance societies offered the hope of escape from poverty and the chance of respectability. Happy examples were made of those that had managed to fight their way free of the shackles of extreme poverty. For some it was possible if the husband, wife and children all had employment and the money was not spent on drink, but escape was not easy. As one Keighley labourer observed, “It takes something to be poor and respectable” (quoted in Perkin, 1989, p108). The reformers pointed to these successes and condemned the rest for weakness (Royle, 1997). They sought to emphasise the difference between the successful and the squalid. Hobsbawm suggests that:

The movement for total abstinence from alcohol ... was not effectively designed as a movement to abolish, still less to limit, mass alcoholism, but to define and set apart the class of those individuals who had demonstrated by their personal force of character that they were distinct from the unrespectable poor (Hobsbawm, 1997, p. 276).

This is a very narrow interpretation and can only sensibly be ascribed as part of the reasoning behind the temperance movement. It can hardly be doubted that there were
other motivations, if only in order that the genteel were not exposed to drunken harassment in the streets as they made their way to church on Sunday. Regardless of their motivations, however, what the temperance societies did was to create a particular discourse about drink and the drinker.

Drink, especially strong drink, was constructed as a great evil in society and a corruptor of the weak. Individuals who drank were faced with increasingly promoted and accepted social norms that their leisure practice hurt not only them, but society. Many must have found themselves the subject of disapproval by their neighbours and Church congregations for their apparent weakness. At the heart of this discourse the greatest evil was of spirit drinks such as whisky. The greatest opprobrium was reserved for the consumer of these beverages and many chose to conform and seek respectability and social advancement through temperance or abstinence (Harrison, 1971)[6].

The activities and successes of the temperance movement in constructing spirits including whisky as evil and corrupting were clearly a problem for the developing whisky industry. What was required was a reconstruction of whisky as something altogether more wholesome and worthy of the attention of the middle and upper-class drinker: “as a proper beverage for a more refined milieux” (McArthur, 1991, p. 91). Never slow to rise to an opportunity, the men that made and sold whisky rose to the challenge and through a mixture of marketing discourses and legislation they managed to move towards their goals. The next section will examine how this counter-discourse developed and how the image of the increasing growth and profitability of the whisky industry was important to its success.

4. The reconstruction of whisky as an aspirational drink

The whisky manufacturers had no great system of specialist periodicals where they could present their arguments in the way that the temperance movement had and it is doubtful that such organs would have had any moral authority in any case. Instead the industry had two main fronts where they could offer an alternative view: advertising in the popular press, and industry and media reporting of the industry's activities. Through these joint media and through the media personalities of the industry's leaders, they began to create an alternative construction of the nature of whisky and its drinkers.

The whisky industry in the late nineteenth century was blessed with a group of energetic and charismatic individuals that “hit Britain with an ingenious marketing campaign that gradually transformed Scotch into a national and then a world drink” (Rosie, 1991, p. 42). Men with names like Buchanan, Dewar and Haig, among many others, became household names through the ubiquity of their advertising and their products and managed to develop whisky as an industry and promote their own personalities and successes to the extent that several of their number became hereditary peers (Andrews, 2002). Working across themes of Scottish tradition, aristocracy, empire and commercial success these men replaced the traditional image of whisky as the drink of the poor and created an image of an industry that was a paragon of success at the peak of the British Empire.

The first of these themes linked into the popularity in the nineteenth century of idealized models of highland life created by the paintings of artists like Landseer (Hills, 1991b) and the fictional works of Sir Walter Scott, which romanticised Scottish history (Daiches, 1969). The names of some blends such as “The Antiquary”, “Old Mortality” and “Bailie Nicol Jarvie”
were drawn directly from Scott’s novels. Such names would have been highly recognisable to the Victorian middle classes and would have appealed to the popularity of history and antiquarianism of the time (MacLean, 2003).

A second theme developed by the industry was that of militarism. Long held to have a reputation for fighting prowess and courage as well as striking uniforms, the Scottish soldier was a ready icon for the industry to deploy (Royle, 1997). Images from individual soldiers to whole regiments, often seen in battle were accompanied by texts espousing whisky with military traditions, standards and victory. The success of the Scottish military in imperial campaigns was often implied to have been fuelled by the spirit of their homeland (MacLean, 2003). However, the Scottish military was not deployed to the exclusion of British military imagery as the companies also adopted a wider British Empire discourse (McArthur, 1991) and so other common images included naval power typically in the form of the mighty ironclad ships of the day.

Further attention was drawn to Scotland by the purchase of Balmoral Castle by Victoria and Albert in 1848 and by the latter part of the century it was common for many members of the aristocracy to have Scottish estates. The fondness of the monarchy for highland “tradition” led to a mimicry in the aristocracy that was fully grasped by the whisky industry:

[...] as the discourses of Class and Heritage became increasingly important in whisky advertising, they merged in the figure of that modern centaur who is Scot from the waist down and English gentleman from the waist up (McArthur, 1991, p. 93).

Further development of this theme was common, with attempts to link whisky to the upper echelons, seized at every opportunity as “the press were blitzed with advertisements depicting toffs and their ladies sinking glasses of Scotch” (Rosie, 1991, p. 42) and Royal warrants were sought and gained by both blenders and distilleries. Alongside this, a terminology of Scotch was adopted that variously and often simultaneously portrayed the drink as “choice”, “very old”, “liqueur”, “rare”, “de luxe” and so on (McDowall, 1975, p. 55). Through the ubiquity and chronological extension of this discourse Scotch whisky “rapidly came to be regarded as a British rather than merely a Scottish drink” (Hills, 1991a, p. 179) and was also “established as a drink for British gentlemen” (Hills, 1991b, p. 27).

Not all the elements of the discourse that the industry employed were social and class related in character. As well as using highlanders (the “noble savage”) the marketers tapped into images of the Scottish highlands with whisky portrayed as a traditional, wholesome drink made from the clear, pure water of highland rivers and with a long and distinguished pedigree. Health giving properties were promoted with brands such as “The Doctor” and “X-Ray’s chaste old medicinal whisky” which carried the following advertising text:

This whisky is an old production – in unison with the latest scientific discoveries – embodying unusual Natural Medicinal Properties, affecting beneficially the Spleen, Liver, and Kidneys, for relieving Gout, Rheumatism etc, it has a special claim upon consumers besides being a most wholesome & reliable stimulant for general use (Burns, 2009, p. 41).

Extensive use was made of claims such as “the purity of Usher’s Whisky has been certified by leading Physicians and Analysts” (MacLean, 2003, p. 104). One advert jokingly suggested that the drinker could get reassurance from his physician about the merits of the whisky by
By reconstructing whisky as a “gentleman's drink” and as essentially healthful in character, the industry began to counter the negative publicity of the temperance press. In 1898 the *Wine Trade Review* described Scotch whisky as the “beverage of the classes” with Irish whisky still the drink “of the masses” (quoted in Weir, 1995, p. 111). Within this counter-discourse the drinker could view whisky as a bastion of respectability rather than the social evil portrayed by the temperance movement and social climbers could project an image of middle class values by its consumption. Central to the success of this discourse, however, was the perceived integrity and success of the industry itself. Without the ability to convince the drinker of the truth of its story, the reconstruction effort would have been meaningless. Throughout the 1880s and 1890s the growth in Scotch whisky sales had been spectacular and many of the industries leading figures had become fabulously wealthy and attained celebrity status as a result (Andrews, 2002). The next section will discuss the whisky boom and show how it supported the truth claims of the industry and how subsequently the failure of Pattison’s that ended the boom, destroyed both the confidence of the industry and confidence in the industry to the extent that the discourse of whisky as a respectable drink was seriously undermined.

5. The whisky boom, Pattison’s Ltd. and the disruption of the whisky trade

During the 1890s the demand for spirits in the UK grew at an annual rate of 3.6 per cent (Wilson, 1940, Appendix F) and with Scotch whisky capturing a larger share of that market year on year “there was a lot of money to be made from Scotch whisky” (Weir, 1995, p. 110). What developed over the decade was the great whisky boom (Daiches, 1969) in which “everyone tried to ‘be in whiskey’ and get quick and enormous returns” (Wilson, 1970, p. 6). The boom, however, was not built solely on demand. It was also built on questionable means of credit, accounting and, in some cases, deception as well as the credulity of those that formed a “belief of perpetual expansion which warped investors perceptions” (Weir, 1995, p. 107). The discourse of Scotch began to be influenced not only by the advertising paid for by the industry, but also by the reporting of its increasing sales, large profits; rapid expansion; and by the conspicuous wealth of many in the industry.

Throughout the 1890s the demand for whisky soared as the industry redefined its image and made spirit drinking more acceptable. In 1888 home consumption of spirits had been less than 26 million proof gallons of alcohol (mpg), but rose to over 37 mpg in 1900, while export volumes increased in the same period by 2.3 mpg to 5.7 mpg (Weir, 1995). As demand rose rapidly through the 1890s so did the profits of many major players on the industry. For example, the profits of the Distillers Company Ltd. (DCL) rose from £83,664 in 1890 to £177,846 in 1898 and yet the main money was said to be in the blending trade rather than distillation (Weir, 1995). Many blenders opened offices and agencies in London and other English cities, as well as expanding into overseas markets offered by the colonial expansion of the empire. The increased visibility that resulted, along with the vast advertising spend, did much to raise public awareness of the success of the trade. As the decade proceeded a number of the blenders emerged as public personalities via the flamboyant marketing stunts that they employed, and their exploits and increasing wealth were reported widely in the popular press (Andrews, 2002). Industry leaders like James
Buchanan and Tommy Dewar became household names and were not slow to exploit the free publicity that their wealth and success brought them and their industry.

The supply of whisky quickly became tight and distillers looked to increase production, while blenders sought to secure their own supplies by building their own distilleries. The number of new distilleries opened throughout the decade increased rapidly with two opened in each of the years 1890, 1892 and 1895; four in 1894; eight in 1896; nine in 1897 and ten in 1898 (Weir, 1995). Distilled volumes rose from 44,414 mpg in 1893 to 63,438 mpg in 1899 (Wilson, 1940, Appendix F). This unprecedented growth in capacity reflected the extraordinary confidence in the industry; a confidence driven by the public response to the reinvention of the drink.

In the second half of the decade increasing numbers of the whisky companies began to be floated on the stock exchanges, the large subscriptions that these flotations received indicated the growing public desire to be involved in the trade and raised large amounts of capital, further increasing the wealth of the founders. However, not all the companies were on an equally sound footing and some were using the arcane accounting practices that prevailed in the industry to create the impression of success when it was not justified; the most prominent example of which was the company called Pattisons.

By the 1890s Pattisons was run by the two sons of its founder: Robert and Walter Pattison, and using a variety of sources of credit and often fraudulent accounting practices to finance the operation they oversaw a meteoric rise in the company's fortunes through the course of the decade. The company, at its foundation in 1882 was relatively small with capital of £3620, but by the 1890s the banks were viewing the whisky trade as sound and were offering easy credit, which the brothers took full advantage of. Additionally, some distillers were promoting their sales by offering credit and loans. DCL, the largest, gave loans and substantial discounts to the Pattisons when they committed to purchasing all their grain from them. The brothers took full advantage and made large orders. In 1891, Pattisons had become DCL's fifth largest customer and were able to negotiate a deal whereby instead of paying for whisky when it was released from DCL's bond, the spirit would be transferred to Pattisons' bond without payment. Then when the whisky was sold and duty paid, DCL would send Pattisons a cheque for the duty with the whole amount to be repaid by Pattisons three months later with interest. Thus at this point, DCL were financing Pattisons input costs until three months past the point of sale. DCL required Pattisons to show excise certificates to identify the spirits in their bonds, but this did not prevent the brothers from using that whisky as collateral for further bank borrowing (Weir, 1995). DCL were the supplier of Pattison's grain whisky, but they purchased malt from many other distillers and it seems likely that their dealings with those suppliers were no more savoury than those that they had with DCL.

As well as deceiving their banks and suppliers, Pattisons were also defrauding their customers. Using the price differential between malt and grain whisky they took grain, added a dash of malt to flavour it and sold it as pure malt, vastly increasing the value of their stocks in the process. It is perhaps testament to the trust that existed within the industry that this practice was not detected. During the boom many customers were also buying whisky that was not for immediate consumption in order to generate stocks in the face of anticipated price rises. The Economist (1896) in uncharacteristic language, observed that the “Scotch market ‘rampaged’ both upwards in price for every age of Highland whisky,
and also ‘rioted’, when the time came for orders new”. The purchased whisky would be held in bond by the supplier until the customer needed it, at which point, duty would be paid and the whisky released. The continuing presence of the whisky in bond meant that they could then show it and sell it to other customers. The means of payment for these transactions was a bill drawn against the customer and signed by them as acceptance. These bills could then be exchanged for cash at a discount (Weir, 1995). Pattisons were therefore able to generate huge amounts of cash by exchanging bills drawn on overvalued whisky that had often been sold to more than one customer, used as an asset for borrowing from the bank and which, had probably been supplied by DCL and not yet paid for.

The brothers compounded these sins by floating the company in 1896, capitalising the business at £400,000 with a 50:50 split between £10 ordinary and 5 per cent preference shares. All of the ordinary shares and one quarter of the 5 per cent preference shares went to the brothers with the remaining £150,000 in preference shares being offered to the public (The Scotsman, 1898a); remarkable when the pre-flotation business was valued at £109,000. The six times over-subscription of the shares was indicative of the excitement generated by the industry at that time and was supported by comments from The Economist that “the general healthiness in the tone of business ... must be reassuring to all connected with it” (1896). In hindsight William Ross of DCL observed of the brothers:

So large were their transactions and so wide their ramifications that they infused into the trade a reckless disregard of the most elementary rules of sound business. Encouraged by the ease with which financial assistance could be gained from the Scotch banks of the day, investors and speculators of the worst kind were drawn into the vortex and vied with each other in their race for riches (quoted in MacLean, 2003).

It is highly likely that the flamboyance of the marketing and the public lifestyles of the brothers were also a factor in the popularity of the flotation. Huge sums were spent on marketing with stunts such as parrots trained to say “Drink Pattisons Whisky!” placed in public houses attracting much media attention. Other advertisements made much of the seemingly unstoppable growth of the industry. One newspaper engraving showed a Dreadnought rushing towards the reader with the words “Forging Ahead” prominently displayed on the bow wave. Another more obviously alluding to the state of the market showed Scottish artillery firing off a cannonade with the phrase “A BIG BOOM” appearing in the gun smoke. The brothers were said to have built a “palace” for the company headquarters in Leith, and Robert (the elder brother), lived in a country estate in the Scottish borders. Robert was also said to regularly and deliberately miss the train so that he could order a personal train at the cost of more than £5 per mile (Daiches, 1969). These antics regularly made the newspapers, reinforcing the image of conspicuous consumption being practised by the brothers.

Arguably, the brothers can hardly be blamed for adopting this approach as there were many examples of flamboyant behaviour among successful whisky men and many had got even richer on the resultant publicity (Andrews, 2002). Such was the confidence in the industry that neither competitors nor public effectively questioned the sustainability of the Pattisons’ methods and this confidence added to the aura of Scotch whisky, helping to promote its public image and lending credibility to its claims for the aspirational nature of its products. To the public it seemed that involvement in the industry was a sure way to wealth and for those without the money to invest they could still be involved and demonstrate their desire for social mobility by consuming the spirit. It was a perfect storm building, with overweening confidence in the industry feeding investment leading to greater advertising and
consumption by the owners, which in turn was feeding demand still further. The storm finally broke in December 1898.

On 24 November 1898 the respected Edinburgh firm of accountants Chiene and Tait published a report giving Pattisons a clean bill of health, 13 days later the company ceased trading. So arcane were the accounting practices of the industry that the brothers had been able to fool the accountants on the very brink of disaster. Once the extent of the collapse was realised the foundations of the whisky industry began to shake. The day after they stopped trading The Scotsman reported that:

Intense excitement was caused in Edinburgh and Leith yesterday amongst those engaged in the liquor trade, and also in financial circles, by the report that Pattisons (Limited), whisky blenders, exporters, wine merchants, and brewers, had found it necessary, in consequence of financial difficulties, to stop payment. The news spread very rapidly over the town and had a striking effect on the stock exchange, where the shares suffered severe depreciation ... (The Scotsman, 1898a).

The report also appeared in The Times and The Manchester Guardian, bringing “consternation” to all investors in the whisky trade because the “business was one of great magnitude and the resources ... very large” (The Scotsman, 1898a). In the ensuing period the true nature of the affair began to come to light.

Initially there was some hope that the difficulties were simply a case of overtrading and the newspapers reporting a positive meeting with the banks and one creditor declaring “perfect confidence in Messrs. Pattison” (The Scotsman, 1898b). Later reports stated that Tait, the liquidator, had claimed at the meeting of creditors that it would be a “‘national calamity’ to allow the business to go to the wall” (The Scotsman, 1901a). Details soon began to emerge as to the extent of the involvement of other firms in Pattisons and the figures quoted must have caused concern to more than a few. For instance:

Three or four large Leith firms are spoken of as being mixed up in Pattisons to a considerable extent. One is said to be in £60,000, another £40,000, while a third is put down at £20,000. A Leith correspondent puts the figures somewhat higher (The Scotsman, 1898b).

Publication by the papers of details of the published accounts seemed to maintain a degree of calm, however, as the company on the face of it looked very profitable. By January 1899 optimism about Pattisons was weakening and doubts were being cast on the rest of the industry:

The “Standard” today says: Pattisons' collapse with its £250,000 or £300,000, or whatever it is, gone – lost forever – is typical of the perilous condition of the entire whisky trade ... It is an overdone business and one living by dear credit to the tune of quite £10,000,000. This credit must be slowly contracted and the production of spirits also if deeper troubles are to be avoided (The Scotsman, 1899a).

The article argued that a cut-back in production would allow all firms (including Pattisons) the opportunity of “pulling round” and allowing the banks to escape unscathed. This was the last time hopes of revival were published.

By February 1899 proceedings began against Pattisons by some of their creditors who feared the worst, despite reports in March that attempts to save the business continued (The Scotsman, 1899b). By mid-March the first case to arise as a result of the Pattisons collapse came to court in Inverness and the complexity of the Pattisons business
arrangements began to come to light, when the brothers were entirely unable to supply useful information to the court. Walter defended by saying “I don’t think you understand the magnitude of our business. We had over one hundred clerks”. He argued that without the books (which were in the hands of the liquidators) he could offer no information. The agent for the trustee who was questioning him observed acerbically “I don’t see what use the books will be to you when you know nothing about the transactions” (The Scotsman, 1899c). Increasingly the liquidators were petitioned for stocks of whisky that were claimed by customers of Pattisons. Such claims invariably ended up in court due to the “imperfect” nature of the records (The Scotsman, 1899d). Throughout 1899 and 1900 the effects of the collapse became more and more apparent as the liquidators disentangled the company’s affairs. In July 1899, Robert was in court facing bankruptcy proceedings, but petitioners had no more luck there than they had against the firm.

In April 1901 it was reported that Robert and Walter “had been arrested on charges of fraud in relation to the flotation and management of the company”. The liquidator’s report had stated that the actual shortfall of the company was £545,000; that the reported profits of £111,000 “did not exist”; that Pattisons Limited “should never have been floated” and that Pattison, Elder & Co., its predecessor, “should never have existed” (The Scotsman, 1901a).

The trial was complex and attracted a great deal of attention. A total of 82 witnesses were called for the Crown against an indictment that ran to 12 pages. The brothers were charged with the creation of a scheme to sell their business to a limited liability company and that in pursuance of that aim they had inflated the company profits. To achieve this they had:

(1) Omitted certain entries crediting persons from whom goods ... were purchased, and corresponding entries debiting the goods account of the firm with the purchase price of these goods, though the goods were either sold or taken into stock and the prices at which they were sold, or their value, when taken into stock were taken credit for in the books of the firm ... (2) By a sale of the same whisky twice over ... (3) ... by double entries of sales of the same whisky ... (The Scotsman, 1901b).

They were also accused of concealing these false entries from Messrs Carter, Greig and Co., chartered accountants in order to induce them to certify the profits for the prospectus. Further charges relating to embezzlement and falsification of balance sheets were added to the pile. The trial lasted nine days, (long for the time), and received extensive coverage in the press. At the end Robert and Walter were sent to prison and the affair was ostensibly concluded, but the impact of the fraud was felt much more extensively across the industry for long after the brothers were released from prison.

Ten companies had folded into the ruins of Pattisons, even more that survived were severely damaged (Buxton, 2006) and it is clear from bankruptcy reports in the newspapers that many other individuals were involved. Weir (1995) has compared the spectacle of the trial to that of the City of Glasgow Bank disaster in 1878. The huge media and public attention that was given to the trial subsequently drew unwelcome attention to the wider failings of the industry:

The whisky trade felt it was also on trial, and it was correct, for time and again its practices and customs, as much as the particular malfeasance of the Pattisons, were exposed (Weir, 1995, p116).

According to William Ross, then the General Manager of DCL:
It was impossible to describe the disastrous effects which this failure had upon the Scotch whisky trade generally. Sufficient it is to say that the boom which was then at its height completely collapsed (quoted in Weir, 1995, p109).

Perhaps it is understandable that there was a reversal of the huge expansion of production, which characterised the boom. However, the failure of Pattisons seemed to trigger a wider malaise in the Scotch whisky trade.

Faced with the reality of the dangers that industry accounting practices created, the industry began to retrench and entered a period of fiscal conservatism. From 1900 production was cutback, a trend which continued until war began in 1914 when government regulation of the distilleries was put in place. The Economist reflected in 1911 that:

When the collapse of Pattisons Limited marked the dangerous heights to which the inflation had attained the flow of capital into the industry stopped, and the banks began to press for repayment of their overgenerous advances. Then came the universal desire to unload, and whisky, tied houses, and share values collapsed in one inextricable heap (The Economist, 1911).

Advertising budgets were slashed (Daiches, 1969) and the industry fretted how to deal with their extensive and overvalued stocks. As expansion was halted many of the distilleries that had been built at the height of the boom had a very chequered history for the next two decades as they frequently changed ownership and fell in and out of production (Laing, 2007). On realising the extent of the Pattisons crash, Charles Doig, the architect responsible for the construction of most of the distilleries of the era, predicted that no new distillery would be built on Speyside for 50 years. His prediction was conservative as it was almost 60 years before the next new plant was constructed in the area, (although it was almost exactly 50 years when the first new distillery was built elsewhere in Scotland). With this profound crisis of confidence and loss of easy financing the industry went into deep retrenchment while the carefully crafted discourse of Scotch as an aspirational beverage faded substantially from the public view.

The exact response of the drinking public to the revelations of the Pattisons trial is, of course, hard to gauge, but the loss of confidence within the industry seems to have been clearly reflected in patterns of consumption. As the press began to talk about the failures and dubious practices, and as the trade began to talk in gloomy terms about prospects, the public caught the mood. The validity of the discourse created by the industry had been undermined by the fraudulent accounting practices deployed by the Pattisons and by suspicion that others had also overstated their success. The bright advertising became scarce and so did the whisky drinker and without reduced effort to counter the discourses of temperance the public became more sober. The Economist (1910) tracked the decline in home-made spirits consumption for the decade after the crash, showing it falling steadily from the peak of 38,716,733 gallons in 1899-1900 to 21,446,087 gallons in 1909-1910. That the temperance movement was still powerful after the crash can hardly be doubted. Certainly, Alexander Ure, who was counsel for Walter Pattison, the younger of the brothers, was aware of it when he said in his closing address:

The man whom I plead for belongs to a calling which I suspect, to say no more, meets with very little friendly consideration from the people of this country, and by many, no doubt, is regarded with feelings little short of loathing and contempt. But he claims justice (quoted in Weir, 1995, p. 119).
Both the brothers were jailed; Robert for three years, Walter for 18 months and Robert was left bankrupt, but the impact of their manipulation of the practices of accounting that were prevalent on the whisky trade at that time had a far wider impact than merely on the lives of them and their employees: they had a significant effect on the development of the culture of drinking in Britain at that time.

6. Discussion and conclusion

This paper has sought to extend the work done by accounting historians and others in recent decades with the objective of redefining our understanding of accounting’s place in society. That work which has relocated accounting as central to issues such as gender, race, colonialism, religion, emancipation and the home, to name but a few, has opened up new areas of research and brought new meanings and methodologies to the practice of accounting research. Working in the general theme of accounting in everyday life (Hopwood, 1994) we have sought to align the work more specifically with the idea of accounting in popular culture (Jeacle, 2009a, b) with a view to demonstrating and understanding the impact that accounting and its practice can have on the cultural life of people. It is recognised that this can often lead to research in which the accounting is tangential to the practice under study. This does not, we argue, invalidate it as accounting research. Rather we view it as perhaps one of the few ways in which such issues can be approached.

With this in mind this historical study has focused on examining the implications of accounting within a cultural practice that is prevalent throughout most of the non-Muslim world; namely the consumption of alcohol. Alcohol consumption is viewed here as intrinsic to the cultural life of the country: ever present in media and central to the leisure practices of a large proportion of the population. The specific case here has examined how accounting created a discourse that intruded into, merged with and ultimately disrupted the discourses surrounding Scotch whisky in the whisky boom of the late nineteenth century UK.

The paper recounts how producers of whisky, a product rooted deep in Scottish culture, were presented with an opportunity to expand their markets as a result of the failure of brandy supplies to the English elites and the creation of a new more palatable form of whisky that was an acceptable substitute. The problems that they faced were the lack of any cultural acceptance of whisky in their target market and the negative construction of their product that was being promoted by a powerful societal discourse emerging from the temperance movement.

Through a complex network of, often conflicting, organisations and the multitude of publications that they produced, temperance created a discourse in which spirit drinks such as whisky were portrayed as evil, corruptors of the poor, promoters of crime, squalor and inefficiency. Viewing this discourse as governmental presents very few problems. It is true that mainly there was no coherent or centralised organisation structure which could be pointed to in the temperance movement and that the objectives of different groups diverged to the extent of preferring either some degree of temperance, or total abstinence. However, it is exactly this kind of “loose assemblage of agents and agencies” (Miller and Rose, 1990, p. 10) that governmentality envisages. There is a wealth of evidence that despite their differences the temperance organisations had a common aim in that they wished to reduce the impact of alcohol on society and despite their differences they found a
common set of rationalities to promote their programme. Drawing on rationales of religion, politics, economics and medicine they were able to construct an image of alcohol and especially spirit drinks as evil, impoverishing and indicative of lower class, anti-productive and unhealthy. The result was a powerful discourse emerging from and grounded in a number of pre-established rationalities that brought great weight to bear on the psyche of the Victorian individual.

The response of the whisky industry was to create a counter-discourse of its product as traditional, natural, health-giving, empire-building and a sign of social status. While it is perhaps less easy to accept marketing discourses as governmental, recent work in the field of marketing has fully established these ideas (Hodgson, 2002; Skålén et al., 2006, 2008). The whisky companies did not act in concert in the presentation of these images, but in a manner not dissimilar to the temperance organisations they formed a loose assemblage around a common (and opposite) objective and used a common set of concepts to promote their programme.

On the one hand the temperance discourse drew on scientific and spiritual arguments, while the whisky discourse drew on much that was sentimental, yet nevertheless firmly embedded in then desirable characteristics of tradition, empire and status. The weakness of the whisky discourse lay in its lack of concrete and demonstrable linkages to its central concepts, a failing not seen in the temperance discourse. This was overcome, partly by the natural tendency of some individuals to accede to indulgence more easily than to denial, but also by the apparent trustworthiness of those making the claims. The aspirational claim of whisky made perfect sense when the consumer considered those leading the industry; often self made and undeniably (only apparently in the case of the Pattisons) successful. This identified whisky as truly the drink of the emergent middle classes and reinforced the truth claims of the whisky makers.

This discourse was disrupted by the Pattisons failure which triggered further failures and depressed the industry. The revelations that emerged revealed the questionable accounting practices that prevailed in the industry which in turn disrupted the validity of the one claim that had some empirical foundation. If the Pattisons were fraudulent and failing then were the rest of the whisky fraternity any more credible: the demeanour of those in the industry after the crash hardly suggested that they were. After the crash, the resistance supplied by the whisky discourse to that of the temperance movement was greatly reduced and the recorded drop off in consumption was perhaps an inevitable result.

This study has examined accounting not, as is normally the case, as a technology that supports some other discourse, or as a technology that defines and delineates human activity in some form or another. Instead it views accounting, where the accounting was seen to be flawed, as a disruptive force, initially distracting from and ultimately disengaging from their purpose the other discourse with which it was associated; like derailing a train from its tracks. In this apparently tangential way accounting was seen to have a profound impact on the culture of drinking in the UK.

Notes

1. The name whisky comes from uisge beatha, the Gaelic for aqua vitae, or water of life. An alternative spelling in the form usquebaugh which appeared in Samuel
Johnson's dictionary of 1755 seems at least by Johnson's time to refer to a compounded spirit which contained added herbals rather than unadulterated spirit, although earlier usage by travellers such as Martin Martin of Skye is less clear.

2. The original reference is in Latin.

3. The most notable experiments were undertaken in the early 1860s by Andrew Usher Junior in Edinburgh. Usher, a whisky manufacturer and broker, continued the experiments of mixing whiskies begun by his father. Whereas Usher senior had mixed malt whiskies to create greater consistency of product, Usher junior mixed pot and continuous still whiskies.

4. In 1863 a small aphid called phylloxera vastatrix found its way, through trade with the Americas, into the vineyards of France. The result was catastrophic destruction of the vines that led by the 1870s to serious shortages of Cognac, which in turn drove prices skywards.

5. The exact extent of this literature has according to Niessen (1995) never been fully surveyed. Harrison's (1969) work on the temperance press was based on a partial survey and the implication is that it is simply too large a task to be conducted in a single effort. We can find no evidence that anyone has bettered Harrison's efforts.

6. Reformers also had some legislative successes. Acts saw partial Sunday closing of the public houses in England in 1853 and full day Sunday closing in Scotland in 1854. Further legislation in 1864, 1872 and 1874 managed to ensure that the pubs were also closed at night. The Inebriates Act of 1899 was also later used to apply a sanction that anyone convicted under that act would be excluded as unsuitable to apply for an old age pension (Jones, 1997). Despite this it is argued that the greatest reduction in drinking was not effected through legislation but through the social pressure created by the discourse of the temperance movement.

7. This is a skewed perspective as whisky advertising of the period is most often seen as a male discourse and when women appear in it they are most often passively accompanying the male drinker (Wishart, 1991).

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