Constructing the Sacred and Profane:

Ideological Exclusion through the Lens of Implicit Religion

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ABSTRACT

Management accounting textbooks present workplace controls with no mention of labor’s initial negative reaction to the tools of ‘scientific’ behavioral management. Given that the U.S. is so often cited as the epitome of a capitalist culture, it is ironic that accounting academics outside the U.S. have written more about the intense labor conflicts in the late nineteenth and early twentieth century America and the means used to suppress collectivist 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 as extended by Bailey’s work on implicit religion. The discussion then turns to events before, during, and after a 1912 New England textile strike to illustrate the shifting affinities and tactics used to vilify and exclude labor and collectivist voices from twentieth century American discourse.

Keywords: Capitalism, Socialism, Labor perspectives, Bread and Roses strike, 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._

—Rodgers (2011, p. 1)

1. Introduction

Fogarty (2014) argues that the sociological perspective is a neglected lens in the accounting academy. Similarly, Lamont & Molnár (2002) and Millar (1998) argue that social boundaries and margins have not been given the attention they deserve. Psychological concepts that set the parameter of discourse are the building blocks of the social order (Yamaji, 2005).

Consequently, understanding the social processes by which certain groups and ideas come to be marginalized is essential for any emancipatory agenda. Conceptual boundaries constructed
through social processes work to categorize some phenomena as sacred or profane, real or unreal, self or other. Traditionally, socialism and capitalism have been depicted as 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 that presume strong property rights with owner accumulation of capital as the end goal. In these models workers are viewed 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 profits of production. U.S. based accounting journals rarely publish articles that utilize 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). Given that the U.S. political system has never produced a successful labor party, scholars of political economy argue that American society is ‘exceptional’ in terms of its resistance to socialist/communitarian thought. In the accounting academy, labor perspectives are most often evoked by scholars trained outside the United States.

The American aversion to collectivist thought manifests itself through the ‘silences of the social’ (Hirschauer, 2006). Prior studies on commercial cost/management accounting textbooks have concluded that these resources have a pro-management shareholder bias (Armenic et al., 2000; Ferguson et al. 2005, 2006, 2007, 2010) and are highly resistant to change (Laksmana & Tietz, 2008). Central topics in conventional cost/managerial accounting textbooks derive from Taylor’s (1911) version of scientific management and the DuPont system of connected financial metrics which were popularized in the American setting. Control is explained through technocratic calculations. Textbook illustrations demonstrate how to manipulate formulas for price and quantity variances; other examples show how to compute return on investment to
shareholders. 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. In a system where shareholders are considered the rightful owners of the means of production, employee feelings are treated as irrelevant. Cost/management accounting courses look at employee performance metrics, quality control, and customer satisfaction metrics in relation to financial outcomes. Assessment of customer satisfaction is undertaken because of its potential to affect repeat sales. Kaplan and Norton’s (1992) version of a multifaceted scorecard captures employee training costs based on the rationale that training enhances the worker’s capacity to meet management and customer goals. Training is not couched in terms of enhancing the worker’s quality of experience.

Still, a spike in U.S. strike activity during 2018 and 2019 (Raimonde, 2019; DeManuelle-Hall & DiMaggio, 2019), socialist rhetoric in the 2020 American presidential election campaign, and recent street protests around the globe suggest heightened dissatisfaction with the dominant economic and political order. A February 2020 search of the Wall Street Journal newspaper archives brings up 354 articles that have referred to socialism in the last two years. Clearly, discussion of alternatives to conventional capitalist practice factors prominently in discourse outside academia. Accounting textbooks, on the other hand, seem to minimize side effects from calculative practices that can ultimately diminish a firm’s social capital through negative employee and public relations.

Corporate entities commonly seek to influence employee behaviors by incentivizing 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
domain, constituting a significant body of behavioral controls that fall into a silent space considered beyond the scope of discussion in textbooks on management accounting and control. Behavioral controls are not new, having played a central role in Robert Owen’s textile factories in Scotland (Walsh & Stewart, 1993; Moore, 2019) and George Pullman’s (Dray 2010, pp.185-192) factory town in nineteenth century America. Some note that Henry Ford paid more attention to his sociological department’s behavioral controls than the accountant’s financial controls (Long 2017, p. 6). Influence over personal behaviors may be even more fundamental to organizational power than conventional financial controls. Given the ubiquity of behavioral controls in organizations, perhaps more attention should be directed to the question of why the underlying theory of social control and the historically contested nature of employee controls are treated as ‘beyond the scope of discussion’ in coursework 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 practices that increased productivity and profits but led to reductions in piece rates for workers as targets were met. Cost accounting textbooks 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.” Beyond 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 worker or scholarly criticism 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 ideas that threaten the balance of power. Textbook development processes are impacted by the nondual relationship between pedagogy and certification exams. If a topic is on a certification exam, it remains in the curriculum. If it is in the text, it remains in certification exercises. Computation and even correction of material quantity and labor efficiency variances is rendered all but irrelevant in a system where zero tolerance for deviation from standards is designed into the manufacturing system. And yet computation of these traditional techniques factor prominently in management accounting textbooks and on certification exams; labor and employee perspectives do not.

A central question motivates this essay. “Is absence of a labor perspective in American accounting pedagogy purposive or accidental?” 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 argue that what is not said or done may be even more significant than explicit statements 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 devalued and despised ‘other’. When control techniques are presented exclusively from a manager/shareholder perspective, labor voices are excluded and implicitly demeaned.
The international community of accounting scholars has not ceased to consider the labor perspective (Cooper, 2015; Bryer, 2006, 2012, 2013a, 2013b, 2016; Fleischman et al., 2013; Oldroyd et al., 2015). However, the conceptual boundaries of what is even meant by ‘labor’ vs. ‘management’ is problematic (Brody, 1987). Are staff level accounting knowledge workers part of management or labor? Positivist accounting research which dominates the American academy 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. Although the strike case that will be considered below involves immigrant minorities and women, the primary focus will not be race and gender as such. Rather, sociological theory and hints from race and gender studies are used to inform a broad study of the drawing and contestation of ideological positions relevant to control of business and the broader social order.

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. To this will be added perspectives from Bailey’s ([1997] 2006) theory of implicit religion. 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 business and social ideologies. The body of the paper considers events during and surrounding a 1912 New England textile strike. The treatment begins with a broad overview of late nineteenth and early twentieth century American labor relations.

In contrast to Marxist studies that treat labor and management as two separate and distinct classes, this study illustrates the process by which boundaries between groups can
rapidly change. The focus on a watershed textile strike from 1912 will show that accounting may
did not serve as the ‘primary’ factor in the shifting of affinity groupings based on ideological and
social characteristics, but function as an tool employed for management of ideological
impressions. The paper suggests that looking at diffuse social influences that are commonly
downplayed in management accounting coursework helps us better understand longstanding
processes and techniques used to marginalize or exclude labor and other heterodox perspectives
in American society and the accounting academy.

2. American Labor Struggles through a Sociological 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 ‘self-evident’
construct in orthodox accounting and economic theories. In contrast, Durkheim (1912) argues
that because individuals and the broader society are entwined rather than separate and distinct, 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 and beliefs about transcendental truth, Durkheim (1912, p.
34) emphasizes that at its ‘essence’ religions are cultural forces. Those forces, whether deity
centered or not, coordinate a society’s determination of values deemed of benefit in preserving the social order. Values deemed consistent with the desired social order and those who espouse those views will be treated as *sacred* with alternative ideas and groups branded as *profane*.

Professional associations exhibit this tendency when they designate certain topics as ‘off limits’ for criticism. For example, conventional income statements treat worker salaries as an expense to be minimized and dividends as an owner entitlement to be maximized (Sikka, 2015). The converse perspective—maximize salaries and minimize dividends—is heresy, though equally logical from an employee point of view. Given that this alternative perspective is omitted from accounting standards and conventional pedagogy, the profession implicitly treats shareholders as *sacred* insiders and workers as *profane*.

Some argue that academic discourse is less about theory revision and questioning of philosophical foundations than a self-serving 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 *sacred* ideas like the superiority of capitalism over socialism or vice versa that are to be taken on faith. 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. Moore (2017) suggests conventional mechanisms of responsibility accounting derive from Western religious concepts of personal blame and culpability that are at odds with Eastern collectivist philosophies that see an independent self as a fundamental illusion where ‘personhood’ exists only in relation to the larger society and cosmos.

Heterodox economists sometimes echo this collectivist view in their critiques of the individual decision-maker paradigm. Fusfeld (2002, pp. 2-3) 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 are unable 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. Academic models of the economy customarily focus on one or two individual players in a socio-political game, but mounting a successful strike, gaining recognition for a profession, or passing social legislation all depend on promoting a feeling of solidarity within and across complex affinity groups. For change to take place affinity group leaders must convince many interacting players to support their particular group’s goal. 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).

Papers by Kuasirikun and Constable (2010), Molisa (2011) and McPhail (2011) initiate a conversations about the place of religion in accounting 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 (1912) argues that religion broadly construed is a means of creating social solidarity. Bailey ([1997] 2006, 2012) developed the concept of implicit religion to encourage closer examination of indefinite boundaries between the secular and sacred, thereby moving the concept of religion beyond conventional institutional forms. Extending and modifying Durkheim’s work, Bailey does not see religious or secular ideals as either/or concepts but as circles of commitment that affect and are affected by other persons and groups. Bailey’s work has been used to consider a range of issues (Lewis, 2006) as diverse as commitments to protest
music (King & Stewart, 2016), comradery in English pubs (Bailey [1997] 2006), and gender parity (Walters & Perez, 2016). This paper explores the diffuse and overlapping social processes that have served to marginalize labor perspectives not only in the business academy, but also in American culture at large.

The boundary line between capital and labor interests is the primary variable of interest in Marxist studies. This paper suggests the bigger issue is the relationship between affinity groups and the overall social consciousness. Affinities between groups commonly referred to as workers, management, governments, and members of the public at large are constantly shifting. Marxist critiques depict management and labor interests as separate and distinct, but the early twentieth-century strike case used in this paper will illustrate the fluidity of boundaries between groups. 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-emphasize contradictory or incompatible aims (Fonscea et al., 2019). The issue is not merely a question of where the line between groups is drawn at a given point in time, but also must take into consideration how certain ideological constructs are elevated or dismissed from discourse in order to facilitate perceived affinities between and among group members. 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 inclusive version of Self, or alternatively to marginalize certain persons or ideas, thereby demonizing and labelling other groups and ideologies as the undesired alien other. The primary idea that is being explored as alien is the collectivist/labor perspective, but marginalization by race and gender is also at play in the case.
3. American Labor Relations before 1912

The American experience is shaped by its origins in a revolution fought to break away from British colonial control. Having mustered support for the American Revolution by using ideas borrowed from Europeans intent on shaking 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 ([1835]1999, p. 11) 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. 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 American manufacturing firms were amassing unprecedented wealth by supplementing the local work force with immigrant laborers and their children employed for long hours and low wages under challenging and unsafe working conditions. Marx and Engels (1848) thought that conditions in mid-nineteenth century America 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 ‘Why is there no socialism in America?’ In summarizing output
from the hundred year old ‘exceptionalism’ debate, Lipset and Marks (2000) argue Americanism is a fundamental cultural value. As a variant of nationalism, Americanism was enshrined in the national Constitution through language that honored the country’s revolutionary origins but imposed structures that would make future upheavals more difficult. Still, a close examination of the historical record will show that many workers did favor socialist ideals in their efforts to resist the hegemony of manager centered capitalism.

In the late nineteenth to early twentieth century time frame it was not clear whether collectivist ideals would overtake American citizens’ affinity for rugged individualism. Intellectuals debated European socialist, anarchist, and communist ideas. In industrial settings workers’ did not debate, but acted out their frustrations through a combination of passive aggressive work slowdowns and mass strikes (Hunter, 1914; Kimeldorf, 1999; Dubofsky, 2013; Weinrib, 2015). Organized and spontaneous worker actions were mounted to demand better wages, safer working conditions, and more autonomy in the work place. In the then dominant coal mining, railroad, and steel industries, 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 hampered by in-fighting within individual unions and among competing groups. Craft unions were organized to lobby for the interests of members working within a narrowly defined trade. In contrast, groups like the Industrial Workers of the World (IWW) sought to create ‘one big union’ that included skilled and unskilled workers to amass more power (Cole, Struthers & Zimmer, 2017). Strike actions were often disruptive to civil order. During the Great Upheaval of 1877 half the nation’s 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. Piper (2013, pp. 96-97)
concludes that even though workers were unable to attain their desired concessions, overall the 1877 strikes became the catalyst for a national union movement.

In the Haymarket Affair of 1886 a protest asking for an eight-hour workday resulted in the death of seven policemen and four protesters by dynamite (Messer-Kruse, 2011). Though it was unclear who actually detonated the bomb, strike leaders were blamed for inciting violence and seven were ultimately hanged. The evidence suggests that most of the accused had nothing to do with planning or detonating the bomb. Union forces saw the trial as a frame up and referred to the hanged leaders as the Haymarket martyrs. During spontaneous and union coordinated strikes, some members of society were sympathetic to worker grievances. On the other hand, the large number of workers involved, the disruption to the postal and transportation systems, and the level of violence were all concerning to industrialists. Even members of the general public were fearful of an impending anarchist revolution. Strikers were often surprised to find that the government and religious leaders (Flynn 1955, p. 43) were more prone to protect the rights of industrialists than those of workers.

Positive and negative references to Eugene V. Debs are still evoked in modern political and economic discourse even though his ideas about socialism differ considerably from those of modern social democrats. In Debs’ era socialists wanted to bring industry under government control. Modern socialist oriented political agendas more commonly seek to leave corporate ownership in place, but increase regulatory control and impose higher taxes on corporate profits. Debs is notable for having amassed nearly a million votes in 1912 and 1920 presidential races, the high point for American interest in socialism.

Debs rose to national prominence in connection with a late nineteenth century rail strike. As prices fell during the 1893 Recession, the Pullman railway 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 (Coleman 1930, p. 124). As an officer of the American Railways Union (ARU), Debs led a strike against Pullman Palace Railway Cars from 1894 to 1895. Though Debs claimed not to espouse the use of violence, trains were set on fire and 30 people were killed. To break the strike, President Cleveland sent in military troops without conferring with the Governor of Illinois, a 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 his socialist vision.

It is notable that it was not only men that gained notoriety as labor leaders in late nineteenth and early twentieth century America. Even though they did not have the right to vote before 1920, many women including Mother Jones (Gorn, 2001) and even Helen Keller (Davis, 2003) were renowned as public speakers, organizers, and supporters for worker and socialist causes. Labor and socialist perspectives have been suppressed in American society-at-large for most of the twentieth century. Despite boilerplate language in business programs’ mission statements avowing allegiance to the promotion of ‘diversity’, historical examples of the leadership skills of women, immigrants, and other champions of labor is very limited in the core curriculum. Economically and socially excluded, early twentieth century females and immigrants
often gravitated to ideas that challenged the prevailing social order. Hence, issues of ideological, gender, and ethnic suppression will be seen to overlap in the 1912 case study that follows.

4. Case Study of 1912 Lawrence, Massachusetts Textile Strike

The background material above places the 1912 strike in a context where American labor unrest was not unusual, with conflicts commonly centering on issues of wages, worker dignity, and autonomy. The Lawrence, Massachusetts strike of 1912 has been called the ‘The Bread and Roses Strike’. This title refers to 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).” Some actually object to this moniker as effecting a pro-labor bias in modern narratives (Robbins, 2012, p. 96; Watson, 2005, p. 256-257; Ross, 2014; Snow, 2014). This paper mentions the vernacular label to help historians recognize the case and 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 recent reinterpretations in light of modern theories of gender and ethnicity (Cahn, [1954]1980; Topp, 1997; Cameron, 1995; Cole, 2002; Watson, 2005; Beaudoin, 2007; Robbins, 2012). This particular strike shows the instrumental use of women and children to promote sympathy for a cause the public had previously come to view as disruptive agitation by radical formal immigrants. The treatment below begins with a general description of the strike. The analysis utilizes Bailey’s ([1997] 2006) tripartite conceptualization of implicit religion as circles of 1) personal commitment, 2) joined by integrating foci, 3) where intensive concerns have extensive effects.
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 in anticipation of establishing a major textile manufacturing center. Abbott Lawrence and other investors completed a dam on the Merrimack River in 1848. Soon after, men, women, and children were working shifts from 7am to as late as 10pm to produce cotton and woolen textiles in multiple mills. The majority of the workers were foreign born. Many were experienced textile workers who immigrated to the area when American tariffs disrupted production in European mills. Mill workers were exposed to loud machinery which led to early deafness if they managed to escape bodily injury or death from rampant 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).

In March of 1911, the infamous New York City Triangle Shirtwaist fire killed 123 women and 23 men (Sosin & Sosinsky, 2014). After this inferno, many New England legislatures felt compelled to address the dangerous working conditions in manufacturing plants. The Massachusetts legislature passed a law near the end of 1911 to protect women and children by lowering the maximum workweek from 56 to 54 hours. The Lawrence strike began January 12, 1912 and lasted during an inordinately harsh winter for 2 months before workers gained partial agreement to their demands on March 12, 1912. With the new maximum hours set to go into effect January 1, 1912, workers had asked mill owners to adjust hourly pay to prevent a decline in the total weekly wages on a basis consistent with adjustments made in 1909 when similar legislation went into effect. Management issued no direct response to workers. Articles in
textile trade journals argued wage increases were not feasible because of competition from mills in states not subject to the hours limitation (Watson 2005, p. 13).

The strike erupted among Polish women workers as ‘short’ pay envelopes were distributed. Few of these women seemed to know about the strike in advance. Polish and Italian men entered the Everett Cotton mill during payroll distribution, battering the machines and coercing women workers to stop work (Watson, 2005, p. 43-61). 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 framed the strike issues in terms of personal commitments and tactics used to influence other groups to share their concerns.

4.2 Workers

Seven out of ten Lawrence 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. Though official union membership was not high before the strike, Italian born Angelo Rocco contacted labor organizations throughout the U.S. and abroad asking them to help strikers organize their public relations campaign and collect funds for soup kitchens during the two months long strike (Forrant & Siegenthaler, 2014, p. 8). The diversity of the labor force would have tended to cause a diversity of personal commitments, but the extreme working conditions and commitment to their families and personal survival helped forge an integrating focus that bound the strikers together to survive the hardships of the winter strike.

The worker and management relations during the strike were less violent than what had occurred in the 1877 rail strikes (Dubofsky, 2013). The 1912 strike did not begin with
revolutionary designs to transfer mill property to the workers. Still, machines and windows were damaged on the first day. In response, management used fire hoses to spray frigid water on strikers. This moved the strike into the streets and helped it spread quickly to other mills.

Adding to the tension, early in the strike someone reported to the police that dynamite had been planted around the city. This heightened citizen fears of impending mob anarchy. 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. William Wood, owner of the city’s largest mills, was indicted as an accomplice, but was not convicted due to insufficient evidence (Watson 2005, p. 109, 220). Breen was convicted and fined $500, but drew no jail time. Breen’s dynamite ploy was intended to vilify the strikers and thereby prevent integration of interests among workers and the town’s people at large.

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. At first Rami thought his wound was not serious, but an artery had been severed. The young man died from blood loss before nightfall.

Coordination of a long strike by workers was made challenging because of the diversity of languages, but also because of 1) rivalries between skilled and unskilled workers, 2) longstanding jealousies between competing labor unions, 3) winter weather, and 4) 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 amounted to approximately thirty-two cents—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 but also provided an integrating focal point for solidarity across ethnic and gender groupings.

Arising spontaneously in reaction to the mandated reduction in hours, the Lawrence strike began without formal written demands. Joseph Ettor and William ‘Big Bill’ Haywood were called in to help formulate demands and coordinate the work stoppage. The two leaders were officers from the national offices of the Industrial Workers of the World (IWW), a group known informally known as the Wobblies. Eloquent and confident, polyglot Joseph Ettor was the main organizer with assistance from Arturo Giovannitti, an Italian journalist and poet. The use of articulate orators was a common strategy used by labor unions in this era to help workers identify their prior exploitation and to bolster commitment to short term strike hardships in exchange for better circumstances in the long run. Ettor and Giovannitti were arrested shortly after arrival. Notwithstanding that neither had been anywhere near the scene of the murder, the two leaders were not only arrest but more importantly charged as accessories to the ‘murder’ of Anna LoPizzo. Strike leaders were accustomed to being arrested, but this strategic categorization of their ‘crime’ precluded release on bail and thereby obstructed the leaders’ ability to coordinate strike activities or use their powers of persuasion in solidarity inducing public speeches.

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. Workers at some mills tried to convince their co-workers to bargain directly with management for conditions more
favorable than the across-the-board fifteen percent raise that the central strike committee was asking for under IWW leadership. The IWW/Wobblies were more welcoming of gender and ethnic diversity than the rival American Federation of Labor (AFL) group that had officially espoused immigration restrictions in order to protect skilled labor wages. Diversity of leadership on the central strike committee, depth of sub-committee representation, and the IWW slogan of ‘One Big Union’ as contrasted with the AFL’s craft orientation helped keep the focus on the full mass of workers as a broad affinity grouping, thereby discouraging the splintering of interests by job function. In a notable parallel, 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 breakdown into competing elements. In one of his speeches soon after arriving in town, Ettor had cautioned his audiences to “Forget that you are Hebrews, forget that you are Poles, Germans, or Russians (Watson, 2005, p. 66).” These words reflect an effort to encourage the integration of personal commitments into a collective goal.

The strike committee’s broad representation also helped uphold expansive rather than sectarian boundaries in support of collective goals (Sider, 1996; Mattina & Civattone, 2014; Mattina, 2014). Not only was there broad representation by language and ethnicity, Mattina (2014) emphasizes the significant female leadership contributions from local weaver Annie Welzenbach, organizer Pearl McGill, and social activist 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 was recognized in contemporaneous narratives about the strike. Females 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 picketing and parades by women and children. As a member of the central strike committee, weaver Annie Welzenback spoke English and other languages. She had been one of the highest paid workers in the plant before the strike. During the strike she was instrumental in crafting and articulating demands as her background gave standing to promote solidarity among native born vs. immigrant workers and skilled vs. unskilled workers.

The use of women marchers on the picket front lines was a tactic with mixed results. Gender did not prevent violent interactions with guards and militiamen, but beatings of even the pregnant women did promote public sympathy. On the other hand, strategic use of children proved to be a very effective tactic for gaining national notoriety and sympathy. In an action dubbed ‘The Children’s Exodus’, children were sent to homes in New Hampshire and Vermont as well as Boston, Philadelphia, and Manhattan from early to mid-February. 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. The press coverage was extremely negative after women were beaten at the train station on February 24, 2012. Forcibly separating mothers and children, officers sent youngsters to the local orphanage rather than allow them to leave town (Mattina, 2014).

The strikers understood the benefits to be gained from wide publicity. The strike was able to generate international attention, especially in among IWW groups in Italy (Topp, 1997). Victor Berger, a socialist Representative in the U.S. Congress, was among those convening a U.S. 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 (1912) provided pro-management testimony in the hearings, asserting that going to work at age fourteen in a mill kept children occupied and off the streets. The Congressional testimonies were widely aired in the press. Coverage of mill conditions embarrassed industrialists, town leaders, and other residents of the town even as it bolstered public support for workers from nonresidents. Using Bailey’s (2006) language, the ties to international labor organizations and the Congressional hearings can be viewed as mechanisms that joined integrating focal commitments to extensive concerns.

Tying strike concerns to issues relevant to external groups eventually led to state political leaders 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 may have had more to do with physical and psychological safety issues than the overturning of the capitalist order. 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). Members of the press who came to the city noted surprise at the prominent use of singing on the picket lines and in parades.

Commitment to family survival tied the strikers to each other. Songs and marches served dual purposes. Music helped solidify workers’ emotional commitment and convey those commitments in a manner that would engender public empathy and affinity with their cause.

Geraghty & Wiseman (2008, p. 325) argue that “a strike in some sense is always a mistake[;] … a long strike makes even the winner worse off.” After the strike was over union organizations almost universally referred to the Lawrence strike as a clear win for labor because
management gave in to some of the worker’s demands. Still, the successes benefited the broader labor movement more than local workers. 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. The strike was about more than the workers’ immediate wages. The children’s exodus and Congressional testimony mobilized public sympathy. The extensive effects of these tactics helped generate support for subsequent legislation on immigration, safety, and the eight-hour workday. Dissatisfaction with the time frame used to calculate mill bonuses will be discussed further below.

4.3 Mill Owners

As the owner of the largest mills in the city, William ‘Billy’ Wood was one of the most visible targets of worker discontent. A ‘self-made’ man, Wood was himself of immigrant stock. His working class Portuguese parents had come to the U.S. from the Azores in the 1850s. Wood’s father having died when Billy was 12 years old, Wood quit school to work in a New Bedford, Massachusetts mill office before asking for a transfer 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. Owning sixty mills equipped with the most efficient machines, he employed forty thousand people over several sites. Wood’s Lawrence mill even included a state of the art escalator system (Watson 2005, 21-24).

Like most mills owners, Wood did not reside in the factory 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 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 drafted demands for 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) changes in the monthly bonus system, and 4) no recriminations against strikers once back at work (Watson, 2005, p. 71). Throughout most of the strike, the mill owners adamantly refused to meet or negotiate with the strike forces. Mill owners had no interest in developing integrating foci with workers, but fostered strong ties with city government as police and deputized fire personnel along with state militia forces were called on to protect business property. Conversely, 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 sought to get their workers to accept a 5% wage increase even though this had been refused by the central 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 timeframe for bonus eligibility was cut from a month to two weeks (Watson, 2005, p. 206). Key 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. Enjoying favorable treatment under the pre-strike property rights regime, management had no desire to develop an integrating focus with workers that would threaten that position. 

4.4 City Leadership

As the strike began, newly elected Mayor Michael Scanlon found the city already on the verge of bankruptcy with a backlog of unpaid bills. To hold down costs, the Mayor initially deputized local 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 choice to call in the state militia was then criticized by the press and other political figures who saw the 1,500 state guardsmen as out of proportion to the threat (Watson, 2005, pp. 46, 63, 110, 163). The crackdown on the children’s exodus may have been intended to regain public respect by showing that local forces could indeed manage the crisis on their own, but this tactic backfired. Attracted by press reports of the strike, tourists came by train on weekends to witness the excitement first hand and determine for themselves whether to believe the strikers or the government and business officials. The tourists exemplify Bailey’s characterization of implicit religions as not only embodying personal commitment but fostering extensive impacts beyond the core membership. 

Notoriety from press reports and Congressional hearings soon wreaked 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). The town’s retailers were obviously impacted by the diminished sales to workers during the strike. They were also disturbed by the possibility
of long term reputational effects from negative reports in Congressional hearings, two federal surveys, and press reports that highlighted squalid living conditions in the tenements and the ethnic conflict between immigrants and American born residents.

Robbins (2012) argues that two distinct narratives of strike events have emerged over time. One story 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 strike pointed up latent racial and cultural tension between immigrants vs. native-born patriots and Catholics vs. Protestants. Ministers often played a pivotal role as intermediaries in strikes during this period (Carter, 2015). A staunch supporter of both the Catholic hierarchy 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 of 1912 in connection with a parade used to support jailed labor leaders who were soon coming to trial. The slogan was used by town leaders to fan the flames of animosity toward the immigrant, unionist element and to justify anti-IWW language in the patriots’ own parades.

After the strike was over, the general public’s sympathy for strikers’ issues soon evaporated. 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 at the time 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 Wobblies 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 Mayor 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 immigrant Jonas Smolskas died from a skull fracture inflicted by three native born men who objected to the IWW membership pin he worn.

During the strike 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 substandard sanitation in the municipality’s crowded tenements, underlying 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. Cowan (1979, 1980) concludes residents became reluctant to talk about the conflict to journalists or even among themselves once the strike was over.
4.5 Role of Accounting Broadly Construed

The press and Congressional investigators used accounting representations to support competing claims as to the fairness of workers’ wages before the strike. 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 of weekly wages that ranged from $3.06 to $7.05 per week (Watson, 2005, p. 74).

The monthly timeframe used to compute Tayloristic (1911) bonuses was of sufficient importance that workers listed conversion from a monthly to bi-weekly bonus system as one of their four strike demands. Not only had the pace of work been speeded up in the plant, but if workers missed more than a single day of work in a month they lost all opportunity to share in bonuses that formed a large portion of their pay (Watson, 2005, p. 23). The level of Wood’s mill 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 imminent threats from Congress to cut protective tariff rates.

Statistics provided to 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.
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. Wood’s statements implicitly affirmed that his commitments and affinities were with shareholders, not workers.

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. The complaint which sought an injunction on the use of the remaining funds had been filed by three Boston-based contributors. Notably, one of these men was 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 of a jumble of receipts in a soapbox. When the suit 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). The legal action against the strike fund was indicative of an intentional mismatch between the commitments of the donors and workers being used to disrupt strikers’ organizational finances.

5. Tightening the Exclusionary Belt After 1912

After the Lawrence strike, mill owners and city management staged a psychological campaign to contain and marginalize the IWW, thereby preventing its pro-labor ideology from being seriously considered as an alternative to the capitalist system. Though the strike had been caused by reducing the length of the workweek 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 later in 1912 without attention to the overall salary reduction led to another strike in Little Falls, New York (Snyder, 1979, p. 34).
During the Lawrence 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 create an integrating affinity between workers and the general public by painting 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 integrating 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 coverage. 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).

The conditions before and during the 1912 strike point up strong concerns by management, government, and society at large that labor solidarity (even when motivated by legitimate grievances over wages and conditions of employment) threatened to destroy the established social order with its strong shareholder property rights. Flagging waving and other patriotic displays were used in Lawrence to bolster group affinities first among immigrants, then later to drive out worker affinities.

After WWI began, patriotism in the name of national security was evoked to put strong constraints on labor actions and unorthodox thought. Prior to the American engagement in what is now referred to as World War I (WWI) even President 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. During 1919 and 1920 Attorney General Palmer raided union offices and private homes in what is known as the ‘Red Scare’. Roger Baldwin, founder of the American Civil Liberties Union (ACLU) claims 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, et al., 1985, p. 144)

Socialist rhetoric from newspapers like The Appeal to Reason in Girard, Kansas was 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, 1993, 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).

Legally required to negotiate peacefully with unions during WWI, in the 1920s the National Association of Manufacturers (NAM) decided to modify its pre-WWI program of complete opposition to unions. Instead, their public relations program promoted an ‘American plan’ to oppose ‘closed shops’ where only union members could be employed. In the period 1920-1922 laisse-faire rhetoric was used 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 rhetorical labels of ‘American’ and ‘un-American’ were used to brand worker perspectives as profane.

It is notable that Durkheim ([1897] 1951) saw mental illness and suicide as evidence of extreme social alienation. The intensity of the ideological suppression of labor perspectives is suggested by two prominent suicides associated with this era’s labor issues. The suicide note from J.A. Wayland, owner of the socialist newspaper _Appeal to Reason_, gave clear indication that the unfounded but egregious allegations of personal and family moral turpitude in retribution for his journalistic positions had become too much (Graham, 1990, pp. 14-15). Even prominent labor economists were affected. Nyland (1996) claims Hoxie was pressured by 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 (quoted in Nyland, 1966, from Frey papers, p. 1013). Commons himself suffered a nervous breakdown after Hoxie’s suicide.

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. Under this Act open criticism of the government was deemed a criminal act punishable by imprisonment. Under the Smith and related 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 American collegiate 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. Sears (1953, p. 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 association 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 as evidenced by the number of careers and reputations destroyed by vague accusations of homosexuality. Though portions of the Smith and McCarren Acts were eventually ruled unconstitutional, being sympathetic with any form of communitarian thought continued to be political suicide through the Vietnam and Cold War (1947-1991) eras.

Government regulation of labor unions, actions aimed at suppressing un-American and patriotic speech, the vilification of communist perspectives from the World War I through the Cold War era, and attacks on leftist thought in American universities have been further documented elsewhere; Hullfish 1953 and Williams 2016, pp. 43-165 are two examples. The brief review above was presented because it is not at all clear that the American populous or
even the majority of American accounting faculty are aware that their systems of higher education are enmeshed in what Slaughter (1991) calls an ‘official’ ideology despite any overt policy statements. Government suppression of collectivist perspectives in society-at-large, funding mechanisms for higher education that encourage nationalist and corporate agendas, and a professional system that relies on government approval all serve to limit the degree to which scholars other than those directly engaged in teaching labor economics would feel comfortable exploring labor perspectives. Even in labor economics, the property rights regime is reinforced by accepting rather than challenging wage markets as the basis for industrial organization.

It is not only the egregious nature of historical fear mongering as a means to marginalize persons, behaviors, and ideas in the American and other settings that is distressing. At least as 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 American and other global governments’ support for concurrent high school/college enrollment programs and/or a three year bachelor’s degree, many business students take no history courses in college. Further, Ravitch (2011, pp. 17-18) argues that voluntary standards for history in American high schools were derailed in 1994 by Lynne Cheney (wife of a future U.S. Vice President), because they put too much ‘leftist’ emphasis on criticizing problems in American history rather than focusing on its ‘great men’. Assessment processes in American and international educational institutions typically have rejected subjective critical reflection in favor of objectivized measures of learning. In this environment faculty and students alike are prone to accept the material in educational resources
as factual without questioning what perspectives may be missing. In the current system critical perspectives rarely appear in commercial textbooks. Further, peer reviewed research has been financialized and moved behind pay walls, virtually inaccessible to the general public.

6. Summary and Implications of the Study

This paper used an early twentieth century American strike case to examine ideological suppression through a sociological lens. Mainstream accounting is based on the idea that autonomous decision makers use accounting data for rational decision making purposes. This paper looks at accounting as just one of many symbolic tools used to manage group affinities and advance social agendas. Group dynamics were explained using concepts of implicit religion which Bailey (2012) sees as being comprised of personal commitments and integrating foci with extensive effects. In the 1912 strike a Tayloristic bonus system created competition between workers, advancing managers’ efficiency goals while destroying workers’ group solidarity. Parades and music helped workers overcome racial and ethnic divides during the strike. 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 longer term residents that the strikers were disloyal outsiders, and therefore not a part of the local order.

The various groups studied used the iconography of the American flag 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 patriotic themes to marginalize immigrants and others who questioned the traditional order. As a matter of policy, IWW leaders were careful not to declare the organization as anti-religious or unpatriotic. Notwithstanding, when rogue members (or perhaps outsiders, as it is really unknown) displayed
the ‘No God, No Master’ banner city leaders used the event to brand the IWW as outside the mainstream as a means to demonize the group and discredit their ideological challenge to the dominant social order. When the essence of religion is thought of as the ability to marshal social consensus, it is understandable that the American flag would be appropriated as a symbol with the power to camouflage implicitly partisan ends by evoking sacred ideals laden with emotional content used to bind residents’ psyches together in allegiance to the dominant social order.

We now return to the central question motivating this essay. Is the absence of a labor perspective in American accounting pedagogy purposive or accidental? The answer to this question depends on how one defines purposeful behavior. If one thinks that purposive behavior means that one person or a specific 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 event devoid of human agency, then the exclusion of labor perspectives was not accidental. Though occurring through events widely dispersed across time and difficult to ascribe to a single actor, the trajectory was occurring through the purposeful goal oriented behavior. A diverse set of socio-political forces worked together to marginalize and exclude from the public consciousness and academic discourse those labor or collectivist views deemed a threat to the dominant social order. 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 that dominate mainstream accounting research. Concepts from the implicit religion literature help capture the complex social relations that led to ideological exclusion of heterodox views in society and, by extension, the accounting academy. This narrative challenges mainstream economic theories that depict humans as atomistic agents operating in a fair and efficient market to reach rational
decisions. The paper suggests that agency theory’s emphasis on individual actors reaching decisions based on objective market oriented metrics obscures the much more highly nuanced and entangled mechanisms that are used to marginalize the voices of those who are dissatisfied with the dominant social order.

Mingers & Wilmott (2013) argue that accounting faculty seem oblivious to the fact that Taylorism is at the heart of assurance of learning assessments and research ranking projects in a system where faculty are also being transformed into a highly regimented and atomized cog in the modern knowledge factory. Certification exams and assurance of learning programs reward programs for turning out students who have mastered ideologically correct answers while faculty are awarded for publishing in mainstream journals with high citation counts. Even the emphasis on positivist economic models in mainstream journals could be viewed as a form of implicit religion which encourages conformity of thought rather than critical perspectives, discouraging recognition of silent, indirect causes no matter how insidious their effect.

Is it really so inexplicable as to why the accounting profession has difficulty attracting a diverse workforce? Those who look or think differently will not gravitate to a field where labor, social control issues, and minority perspectives receive short shrift in pedagogy, publishing venues, certification programs, and other professional socialization processes (Tuttle & Dillard, 2007; Gendron, 2008, 2018; Gordon, 2013; Gendron & Rodrigue, forthcoming). 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 paucity of research on gender issues noted by Anisette & Prasad (2017) may arise in part because the history of heterodox leadership is omitted from the business curriculum. Further, the conservative press still seeks to discourage critical reappraisal of the social order (Loewen, 2018) by branding critical academics as left
leaning ‘radicals’ (Cooley, 2018). In the early nineteen century strike case covered in this paper, European laborers’ views were marginalized, but other voices are completely missing. No Africans or Asians were even working in the mills in either a labor or management capacity. The silencing of collectivist, labor, racial, gender, and ideological perspectives is still a relevant issue notwithstanding obligatory rhetoric in business, government, and university mission statements that claim to value diversity.

While this paper is written from the point of view of the American socio-political environment, one only has to substitute the term ‘nationalism’ for ‘American-ism’ to see that the principles may well operate in other countries as well. The global academy also has the power to silently exclude heterodox and critical ideologies via gatekeeping activities in academic and pedagogical publishing. Journal listing and ranking exercises by modern colleges of business were developed in part to help government-supported institutions do better in a competitive game used to support nationalist pride and prestige. A side effect of these Tayloristic bonus systems is that the quest to publish in a few highly cited journals rewards a globalized mimetic world view rather than diversity of thought (Tuttle & Dillard, 2007).

The processes that subdue, marginalize, and exclude voices deemed threatening to the social order are subtle and diffuse. Gibbs (1994) argues that the very concept of ‘social’ control implies the use of indirect levers as a mechanism of choice to achieve desired ends. Flag waving, creation and protection of professional brand images, labelling of implicitly partisan accounting practices as neutral, and depiction of academic competition for placement in prestigious journals as a ‘quality’ control are just a few examples of indirect forces that are used to create a desired social order. Conventional economic models that focus on proximate causes between variables residing in expensive financial databases are well-suited for a game of prestige where the deepest
pockets win. Conventional models of financial markets are less useful in a critical agenda that would seek to uncover the diffuse sources of power that can either uphold or change the social order. Treating financial and management accounting signs as neutral diverts attention away from the powerful though indirect influence when ‘objectified’ financial measures are wielded by governments, mega-firms, or even grass roots movements. The false sense of neutrality that accounting textbooks ascribe to financial statement numbers may serve implicitly partisan ends.

In summary, if one aspires to understand how the social order is maintained or transformed with particular emphasis on the accounting academy, it is essential to look closely at indirect social mechanisms and non-proximate levers used by the accounting profession and other groups to label some ideas as sacred and others as profane. Thomson & Bebbington (2004, p. 610) remind us that “Those in power, those seeking power, and those opposing power will seek to [silently] harness the education system to their ends.” This paper does not argue that classroom pedagogies should make a wholesale substitution of collectivist ideas for the capitalist foundations that underlie traditional accounting forms of control and financial statement presentation. It does suggest that educators should be more in touch with critical and historical perspectives on the origins and development of textbook techniques so that they can present multiple points of view.

Further, the paper suggests that critical researchers should pay closer attention to sociological factors that could explain the social forces that uphold a system where cost/managerial textbooks continue to reinforce early twentieth century Tayloristic foundations that assume there is ‘one best way’ to manage an organization. Accounting academics might do well to consider how they might go about building integrating foci with other interest groups supportive of balanced, ideologically diverse pedagogies. In addition, more research needs to be
done to explore the connection between pedagogical materials and the kinds of students attracted to the accounting profession. Mainstream accounting pedagogy treats accounting as a means to deliver technical skills and correct ‘answers’. If management accounting were approached as a means for fostering ‘questions’ about the nuanced mechanisms of social control, would this attract a more ethnically and ideologically diverse student body?

References


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