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Suffer little children: Power, boundaries and the epistemology of ignorance in accounting for Church and State

Frances Miley, Andrew Read *

School of Business, University of Sussex, Brighton BN1 9RH, United Kingdom

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ABSTRACT

This research contributes to post-structural theorisation of the accounting-power nexus. It explores how social boundaries shape collective identities, and how these identities determine the accounting responses of social groups. This research includes a case study using interview and archival research methods. Hayward's (2000) concept of de-facing power is adopted to demonstrate how the development of historically contingent social boundaries shaped the collective identities of Church and State in the area of education funding and contributed to their lack of accounting records. When a political crisis over the lack of State funding of Catholic education occurred in the early 1960s, neither Church nor State could access the accounting information required to mediate the crisis because they had both selectively chosen to maintain accounting records consistent with their constructed identities even though this meant that their accounting records were not suited to all their needs. This research extends the post-structuralism project in accounting research to the notion of an epistemology of ignorance, which is the intentional choice by a social group to remain ignorant. It explores how boundaries can constrain choices and actions, promoting an epistemology of ignorance that can lead to the maintenance of inadequate accounting records.

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1. Introduction

Suffer little children, and forbid them not, to come unto me (Matthew 19:14).

There has been an ongoing quest in accounting research to understand accounting as a social and institutional practice (Hopper & Armstrong, 1991; Hoskin & Mcvae, 1994) and an apparatus of power (Collier, 2001). This quest came from an interpretive research tradition that sought to identify the accounting–power nexus by looking within and beyond organisations. It expanded over time to draw on social and sociological theories that provided insight into how accounting holds power (Miller & O'Leary, 1987) and how power is embedded in relationships mediated by accounting (Covaleski, Dirsmith, & Samuel, 1995). The quest led to examining accounting as a structure in society that limits and controls behaviour (Colville, 1981; O'Regan, 2010). The underlying assumptions were that complex societies evolve separate, distinct structures to ensure survival of the social order and economy, and that accounting operates both as a structural element of society and way of entrenching other structures that reinforced privilege (Arrington & Francis, 1989; Scapens & Macintosh, 1996; Walker, 2004). This structural view accounting led to it being located *inter alia* within

* Corresponding author.
E-mail address: andrew.read.canberra@gmail.com (A. Read).

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the political structures of capitalism and class (Bryer, 2008; Tinker, 1980), capitalist hegemony (Alawattage & Wickramasinghe, 2009; Gallhofer & Haslam, 2006), politico-ideological structures of state politics, the bureaucracy (Funnell, 1990; Hooper & Kearins, 2008) and its disciplinary power (Armstrong, 1994), and the systems that created various lifeworlds (Lodh & Gaffikin, 1997; Power & Laughlin, 1996). The natural extension of this research program was to consider whether accounting also had a role in role repelling the structural forces of society. This led to studies about the role of accounting in resistance, subalternity (Graham, 2009; Poullaos, 2009) and notions of emancipation (Alawattage & Wickramasinghe, 2009; Spence, 2009).

Post-structuralists sought to broaden research from its focus on the role of accounting as a structure of society and its support of other structures in society (Larsson, 2018). This shifted attention to the role of accounting in the social distribution of power and the knowledge-power nexus (Jacobs, 2012; Jeacle & Walsh, 2008). It has also introduced different constructions of knowledge into accounting research (Harcourt, 2007), focusing on the role of accounting in institutions (Carnegie & O'Connell, 2012; Jones, 2010), discourses (Boyce, 2000; Molisa, 2011) and actor networks (Richardson, 2009; Rossman, 2009), and it has enhanced understanding of accounting in quasi-structural elements such as habitus (Jacobs, 2011; Yapa, Jacobs, & Huot, 2016).

Post-structuralism commenced as an epistemological response to social and material contexts such as "the withering of modernist values, . . . the atrocities of the Second World War, processes of decolonisation, the decline of the belief in progress, the democratisation of university education and the cultural revolution of the 1960s" (Dillet, 2017, p. 517). Although the parameters of post-structural research are disputed outside accounting (Dillet, 2017), the post-structural project in accounting seeks to provide a nuanced and multi-faceted understanding of the diffusion of power through society by expanding the structuralist view that social phenomena are best understood in terms of the larger whole of which they form a part (Agger, 1991; Dillet, 2017). Post-structuralism has opened new fields of research inquiry, including studies of surveillance, governmentality and biopolitics, and new methods of inquiry, such as actor network theory (Dillet, 2017).

The development of actor-network theory has increased attention on the role of boundaries between and surrounding actors and networks. Although Urry (2003) contends that networks are unrestrained by boundaries and borders, other research has refined the concept of boundaries by introducing the notion of boundary objects, which are the non-human actors that allow collaboration within a network (Callon, 1999; Justesen, 2011). Post-structural linguistic studies have provided another way to explore boundaries. Derrida (2016) considered linguistic boundaries, recognising that whenever we define a word, we create a boundary by excluding what is outside that definition, and in the process, what is excluded becomes invisible. The work of Derrida (2016) has been used to understand how technical and positive accounting frameworks have been privileged in accounting research (Arrington & Francis, 1989) and to comment on the limits of accountability (McKernan John, 2007). It offers rich potential to explore reality in accounting and how definitional choices act as boundaries that determine what is included in, and excluded from, key accounting concepts.

As accounting researchers introduce new schemas that draw upon other social and sociological theories and explore broader social influences that challenge assumptions about accounting (Macintosh, 2002), there are opportunities to look beyond instances where accounting has facilitated the creation and maintenance of power differentials to more subtle uses of accounting. It may not only be the use of accounting that serves as a power mechanism (Choudhury, 1988; Jacobs & Kemp, 2002): the absence of accounting can also be used to manifest power. For instance, Miley and Read (2018) considered how the failure of government to maintain legislated accounting and auditing procedures created a lack of accounting and accountability that allowed the State to stigmatise and disenfranchise Indigenous Australians. The lack of accounting, or the failure of accounting to operate as expected, can be as much an exercise of power and tool of oppression as the use of accounting mechanisms (Catasús, 2008; Choudhury, 1988; Miley & Read, 2018).

Our research focuses on an example where there was a lack of accounting. It can be difficult to know when the absence of accounting is a manifestation of power as opposed to a lack of knowledge about accounting. One indicator that the absence of accounting is a manifestation of power occurs when there is an epistemology of ignorance. An epistemology of ignorance occurs when a social group chooses to ignore knowledge about another social group. In an accounting context, this might appear as a deliberate lack of accounting about the other social group, a failure to acknowledge and accept the validity of accounting by the other social group, or a deliberate choice to exclude from decision-making any accounting by the other social group. It might be better described as collective wilful ignorance: there is an epistemology of ignorance when an issue that could be understood by accounting information becomes evident but a social group with the ability to alter its accounting systems in response to the issue chooses not to (Bailey, 2007). The epistemology of ignorance is always connected to social boundaries. It is the boundary between and surrounding social groups that causes, and allows, a social group to be viewed as the Other, and accounting for that group to be discounted, ignored or rejected.

Our research in this area continues the theme of accounting absence (Choudhury, 1988; Jacobs & Kemp, 2002; Miley & Read, 2018), and by viewing absence as a manifestation of power, it extends the post-structural project in accounting. We examine how historically contingent boundaries that shaped the collective identities of two social groups, Church and State, led to an epistemology of ignorance and a lack of accounting that, in time of crisis, made mediations between the social groups ineffective. Although actor-network research has recently brought boundary studies into prominence (Lee & Hassard, 1999), boundary creation has been a recurring theme of social science research (Abbott, 1995; Lamont & Molnár, 2002), providing a point of intersection between structuralist and post-structuralist theories (Lamont & Molnár, 2002). Boundary studies form part of the classical structural toolkit of social science, evident in Durkheim (2008) defining

the sacred by identifying a boundary for the profane, in Marx (1992) describing the proletariat by the ideological boundary which negates the capitalist class and in Weber (2001), who examine boundaries due to status and ethnicity.

For post-structuralists, boundaries define the social spaces that both enable and constrain social action (Hayward, 2000). Post-colonial discourse has recognised that boundaries are not limited to physical or legal separators but may be moral or psychic (Bhabha, 2012). As shifting boundaries alter the contested spaces of, and between, social groups (Abbott, 1995; Gaventa & Cornwall, 2006), they may impact on accounting responses, which cause the recursive effect of further shifting social boundaries. Boundaries create points of tension that determine the access of social groups to resources (Hayward, 2000; Lamont & Molnár, 2002). Lamont and Molnár (2002, p. 168) describe social boundaries as "objectified forms of social difference manifested in unequal access to and unequal distribution of resources". Accounting is implicated in any discussion of shifting boundaries because it provides a mechanism to effect and report on resource access and allocation. Our focus is on how historically contingent boundaries shape the identities of the social groups and how their shaped identities impact on their accounting choices that determine their mutual relationship. Historically contingent boundaries can also contribute to an epistemology of ignorance that constrains the accounting choices available to social groups, making their accounting inadequate for mediating their mutual relationship.

To explore the connection between accounting, boundaries and the epistemology of ignorance, we present a case study of a political crisis that occurred in 1962 in Goulburn, Australia. Goulburn is a small rural city in the State of New South Wales ("the State"). The political crisis concerned the lack of a State financial subsidy, known as state aid, to the parochial primary and secondary schools maintained by the Roman Catholic Church ("the Church"). At the time, each parochial school was funded by voluntary donations from the Catholic congregation in its local parish. A parish is a geographic area with its own Catholic Church and priest. Supporting its parochial schools has always been an important pastoral activity for any Catholic parish because it meets a Biblical requirement to teach spiritual matters to children. In the 1960s, Goulburn had four parochial primary schools funded by their congregation. It also had two Catholic secondary schools that were funded by student fee income and, hence, were not part of the parochial system. Goulburn also had primary and secondary schools that were part of the State's secular schooling system and fully funded by state aid. In analysing the impact of boundaries on the creation of identities we use the methodological approach of American political theorist, Hayward (2000), which she terms *defacing power* because it is an explanatory theory that facilitates understanding about how historically contingent boundaries determine the identity of social groups. The term *defacing power* was coined as a challenge to theories that present power as a deliberate exercise by one group against another. The theory of defacing power rejects the view that power always takes an identifiable form, known in sociological literature as a face. It also rejects the view of power as a deliberate imposition.

Our research contributes to post-structural theorisation of the accounting-power nexus by pinpointing how collective identities of social groups may be contingent on shifting social boundaries, how constructed identities can operate in an epistemology of ignorance which constrains their accounting choices, and how accounting choices might then lead to invisibilities that hinder mediations between social groups. We also extend the post-structuralism project in accounting to the notion of an epistemology of ignorance. We use the epistemology of ignorance to understand why a social group might choose to ignore knowledge and continue with accounting responses that entrench social differences and unequal access to, and distribution of, resources.

Since we seek to extend the post-structural research project in accounting through the inclusion of the notions of defacing power and epistemology of ignorance, the next section describes these concepts and how they determined our research method. This is followed by a brief description of the tri-partite schooling system in Australia and the complex accountabilities underpinning State control of the quality of education. Although accountabilities were applied by the State to all schools, we focus on the accountabilities of the parochial school sector because the Church viewed them as an unjustified intrusion into Catholic education. We then use the theoretical lens of defacing power to consider how a boundary between Church and State that was shaped historically played such a dominant role in shaping the collective identities of Church and State in the education arena. The political crisis in 1962 is then outlined before linking the accounting processes of Church and State to their historically shaped identities and an epistemology of ignorance that prevented both Church and State from that might have facilitated a solution to the political crisis. We find that the historical contingent boundaries between social groups not only shape their collective identities but can determine their accounting choices, including choices that to maintain inadequate accounting. We also find that an epistemology of ignorance can entrench inadequate accounting choices that create power differentials which lead to unequal access to resources, and that it may require a shift in the boundaries between social groups before they can re-shape their identities and develop new, and more useful, accounting practices that support those identities and their relationship with other social groups.

2. Methodology

The explanatory theories of defacing power and the epistemology of ignorance were used to overcome the lack of generalisability of the single case study approach (Flyvbjerg, 2006). The case study method was selected because it allows the dual project of explaining empirical dynamics and allowing clarification of why and how the different academic discourses of defacing power and epistemology of ignorance are helpful for highlighting different dimensions of

the problem. Ettlinger (2009, p. 1019) explains that "(t)he purpose of case-study research is neither unilaterally empirical nor conceptual; rather, it is necessarily both because empirics and their representations are entwined". Although the single case focus of the case study method can be criticised for its lack of generalisability, case studies make it easier to define the parameters of an issue and set the research objectively, and these benefits can outweigh use of a large sample (Ettlinger, 2009; Hamel, Dufour, & Fortin, 1993). In this section, we summarise the theories we have used and explain how they informed our data collection and interpretation.

Defacing power is an approach to understanding how historically contingent boundaries shape the identities and actions of social groups. Although there is a structural element in boundary creation, defacing power is a post-structural approach that views power as diffused throughout society. Power was traditionally viewed as the face, or form, of evil, deliberately imposed to disadvantage others through compelling a change in their behaviour (Dahl, 1957). Mechanisms of compulsion included laws, standards and political systems. This construction of power assumed a winner and a loser (Anderson & Tverdova, 2001), with the winner holding the power (Pansardi, 2012). Retrospectively named the first face of power, this view of power has been criticised by Lukes (2002) for over-emphasising behavioural change and ignoring systemic power (Levy & Scully, 2007). Power theory developed when Bachrach and Baratz (1970) examined decisions in complex systems, such as the public sector, where the source of power may remain hidden or be obscured. They argued that the person setting the agenda should be held responsible for the exercise of power. The use of power for political ends has been termed the second face of power (Anzia & Jackman, 2013). Lukes (2002) contended this view of power was inadequate because it failed to consider that the person appearing to set an agenda might be subject to manipulation. Lukes (2002) described how ideological power can be used to deceive and manipulate. Labelled the third face of power, it is grounded in Marxist thought (Lukes, 2004). Psychological uses of power can create a false consciousness so people became convinced they share the goals of dominant elites (Lukes, 2004). Propaganda is an example of this type of power. All three faces of power assumed power in society is limited and held by one individual, or group, at a time (Gaventa & Cornwall, 2006). A fourth face of power, developed from the work of Foucault (1982). It presents power as productive, not repressive, and dispersed through society so that no one is ultimately responsible for it (Digeser, 1992).

In her theory of defacing power, Hayward (2000) rejects the notion that power is always a deliberate imposition. She argues that it may also be the unintended consequence of social action. This view came from her study of the operation of power in the education system. In particular, she undertook an ethnographic study at two American schools to understand the connection between power and ethnicity. At the first school, an urban school with predominantly African-American students who were marginalised economically and ethnically, she observed that teachers acted as agents who used their power to induce the schoolchildren to alter their behaviour but that neither the students nor their teachers expected the students to succeed. The second school was located in an affluent suburb and had predominantly white students from privileged home environments. Students expected to succeed in their chosen careers. Teachers acted as facilitators, encouraging student empowerment and expecting students to achieve their personal goals.

Hayward (2000) found that historically contingent ethnic boundaries determined the social identity of both groups of students and their identity determined their beliefs and behaviour, and the beliefs of their teachers about each group. Hayward (2000) argued that the disadvantage of African-American students vis-à-vis white students was an unintended consequence of the social identity each group had developed over time and that the disadvantage of the African-American students may not been the result of an exercise of power against them but an unintended consequence of the social boundaries that were established long ago. This raised the importance of historical study in any examination of the operation of power because, although boundaries constantly shift, history may determine the parameters within which they move.

Hayward (2000) agreed with Foucault (1982) that power is diffused throughout society and that coercion embodied through discourse impacts on the ability of people to act. Hayward (2000) saw power as diffused beyond the classroom and extending to political mechanisms. For instance, power manifested through school zoning, the location of public housing relatively near the urban school, and public transportation routes that prevented economically deprived children from attending privileged schools. Foucault (1979) characterised power as a metanarrative constituted through knowledge. Hayward (2000) found that at the less privileged African-American school, the actions of teachers, school administrators and students were constrained their beliefs about the potential of African-American schoolchildren. Those beliefs were incorporated in an African-American identity that had not been constructed by the school: it was constructed as part of the historical boundaries between the white and African-American populations. Returning to the Goulburn case, extant research has located the political crisis over parochial schooling within the general climate of anti-Catholicism in Australia: anti-Catholicism was a feature of Australian society at the time of our case study (Carnoy, 1995; Hogan, 1979). While this would have influenced political and societal views about the provision of state aid to the parochial schools maintained by the Catholic Church, our focus is on the Church and State alone so we do not explore the broader discourse.

In her ethnography, Hayward (2000) noted that although historical boundaries constructed the privilege of white identity, the more privileged white school was not a site of unambiguous power because it also operated within social constraints of what was expected from that type of school. There is a parallel in our case study. The State controlled the quality of education but it was not a site of unambiguous power because it was subject to the federal government and the power of the populace at election time.

Hayward (2000) built on the work of Habermas (1984), viewing language as the mechanism of social change that allows social groups to achieve rational consensus. She observed how ethnic boundaries between the white and African-American population prevented the use of a shared language for lessening African-American disadvantage in the education system. Accounting could have provided a shared language for mediating the political dispute covered by our case study. That it did not reflects the epistemology of ignorance. Epistemology is the study of knowledge. Ignorance is lack of knowledge at the individual level, which can be rectified by becoming informed, usually through education. Epistemology of ignorance occurs at the level of the social group, through unwillingness or inability to recognise the knowledge of others as valid knowledge because it falls outside the defining group's parameters of accepted knowledge (Bailey, 2007; Baldwin, 1993; Spelman, 2007). The epistemology of ignorance links to discourses on knowledge and power because construction of a dominant form of knowledge always contains within it the traces of ignorance (Derrida, 2016). In *Mental Illness and Psychology* (2002) and *The Birth of the Clinic* (1973), Foucault implicitly recognises an epistemology of ignorance (Spelman, 2007). Traditionally, ignorance has been constructed as subservient to knowledge, which gives power, but the concept of an epistemology of ignorance overturns this by recognising that ignorance can also be a tool of power (Alcoff, 2007; Outlaw, 2007). The notion of epistemology of ignorance has been prominent in feminist research (Lugones, 2006; Tuana & Sullivan, 2006; Tuana, 2004), race relations research (Alcoff, 2007; Bailey, 2007; Mills, 2007) and education research (Carpenter & Sandlin, 2012), where it has been used to explain why new knowledge has not led to social change and how ignoring new knowledge can be a tool of power.

Ignorance, like knowledge, is socially constructed (Proctor, 1995). The study of ignorance is as important as the study of knowledge because ignorance can be used as a tool of power (Freire, 1970). El Kassar (2018) identifies three types of ignorance. First, there can be a lack of knowledge or true belief. Second, ignorance can constitute a false outlook. Third, ignorance can appear as a substantive systemic practice that does not allow for, or excludes, recognition of another perspective. The substantive practice examined in our research is accounting. An epistemology of ignorance can also manifest as inattention to the issues faced by another social group because inattention sends a message of disinterest or blatant disregard (Minow, 1989). Minow (1989) states that this can also be used as a tool of power.

Ignorance must be studied separately from knowledge because ignorance does not allow for informed responses and it is based on a different set of assumptions, paradigms and understandings (Feenan, 2007). At the level of a social group, rather than at the individual level, ignorance is not a passive state: it is an active choice to treat the knowledge of others as invalid or to ignore their perspective (Feenan, 2007). An epistemology of ignorance can occur when the acquisition of knowledge by a social group is impeded or distorted (Rouse, 1987), but more frequently, it is an intentional device to silence a social group (Freire, 1970). An epistemology of ignorance is perpetuated through practices that ensure a social group remains invisible (Freire, 1970). In our research, an epistemology of ignorance is perpetuated by the accounting choices of both Church and State.

Hayward (2000) conducted contemporary ethnographic research with historical research supporting her examination of ethnic boundaries in the United States. In subsequent research, the weakness of using a contemporary example became apparent: when Hayward and Lukes (2008) attempted to theorise power in the context of the management of the natural disaster caused by Hurricane Katrina, they found it difficult to be objective because they were analysing the recent past. Hurricane Katrina occurred three years prior to their research but management of its aftermath continued to be politicised. To avoid the issue of ongoing politicisation and to allow objectivity of analysis, we selected an historical example from the 1960s that is no longer a political issue in Australia.

Extant literature on epistemology of ignorance uses contemporary examples because its objective is to trigger debate and political change on contentious social issues surrounding feminism and race. It often introduces deliberate bias, supporting causes such as #metoo and #blacklivesmatter. Our research is not intended to promote a specific position in a current social issue so we seek to avoid bias. This too makes the use of an historical example appropriate.

The use of an historical example determined our research methods. Archival research was combined with interviews to gain richer data and overcome gaps in the archive. The archives were located in the Australian National Archives, Australian National Museum, National Library of Australia and State Archives of New South Wales. We used newspaper reports, State education records, State financial reports, Catholic financial reports and Catholic school records and accounts. This information was limited in two ways. First, there were gaps in the archive because of the inadequate accounting by Church and State. Second, there were gaps because of archiving policies. For instance, only State output level archives have been preserved, collated into official year books.

Interviews were added to overcome the limitations of the written archive. Our main interviewees were three former students attending Goulburn's Catholic parochial schools in the 1960s, three religious sisters who taught in Goulburn's parochial schools in the 1960s, two priests who were in Goulburn parish in the 1960s, and a former student of a parochial school who became a teacher in the State's schooling system in the 1960s. We also conducted short unstructured interviews with five former students who attended parochial schools near Goulburn and three former students attending nearby government schools in the 1960s. The main interviews were unstructured and conducted face to face. Each interview lasted approximately one and a half hours. Adopting the interview technique recommended by Johnson (1998), we conducted follow-up semi-structured face-to-face interviews to clarify information or fill gaps in our research. Detailed notes were made at all interviews, with many statements copied verbatim and checked for accuracy by interviewees. Although interviewees could request changes to the written notes, none did so. Thematisation was used to analyse all interview records, identifying key words and topics from both the interviews and written archive.

We attempted to triangulate data, cross-referencing archival information, interviewee comments and contemporaneous media reports. Since no salient facts were in dispute, this seemed satisfactory, though not ideal in view of the many gaps in the written archive. We also used secondary bibliographic sources to supplement gaps in primary source materials. Many books and journals articles have been published in Australia about state aid. In most cases, these were written by people with first-hand experience of the events described in this research, or with access to interviewees with first-hand experience but who are no longer available. While we did not rely on this material for accounting evidence, it provided useful background to Australian schooling in the time period covered by this research.

3. The schooling system and accountabilities

Australia has three levels of government: federal, state and local government. Primary and secondary education are managed by State Governments. At primary and secondary level, there are three categories of schools: government schools which are secular, independent schools which are either affiliated with a specific religious group or espouse a particular educational philosophy, and Catholic parochial schools. Table 1 provides key details about each school category, including its funding regime prior to the political crisis discussed in this research. This section also outlines the accountabilities of parochial schools. The Church resented that parochial schools had a high level of accountability to the State which provided a mechanism of State control of parochial schools (Dowling, 2008).

Australian schools operate in an education landscape with complex accountabilities determined by education funding mechanisms. In 1961, State education funding came from two sources: block grants for education from the federal government and State loans. States preferred federal grant money because loans increase debt levels and require repayment. Table 2 shows the education funding split in 1961. The State's ongoing access to federal grants for education depends on its ability to demonstrate annually to the federal government that the quality of primary and secondary education has been maintained. Under the *Public Instruction Act (NSW) 1880,* the State Department of Education monitors the quality of education in all schools and determines funding allocations to primary and secondary schools (Teese, 1989). Table 2 shows the funding allocation in 1961.

The State interpreted the obligation to maintain education quality as a requirement to impose mandatory requirements on schools in every area of their operations. In 1961, these requirements were very detailed. They included specifying the

Table 1
Summary of key details concerning Australia's tri-partite schooling system.

	Government school sector	Non-Government school sector	
Type of school	Government schools (also called public schools or State schools)	Independent schools (also called private schools)	Catholic parochial schools
Affiliation	State Government	Various – most schools are affiliated with a religious group. There are Catholic private schools	Catholic Church
Source of annual funding in 1962	State aid	Student fee income	Voluntary parent contributions and parish donations
Source for covering unexpected cost increases	State aid	Raising student fee income	Cutting other costs
Ethos	Secular	Secular or religious, depending on the type of school	Catholic
Curriculum	Government-approved secular curriculum	Government-approved secular curriculum plus religious instruction (if consistent with school ethos).	Government-approved secular curriculum plus Catholic religious instruction.
Entry availability	Government schools are required by legislation to offer a school place to any student of school age who resides in the State and seeks registration in a government school	This is determined by each individual school. Entrance requirements usually include an examination and interview. Many independent schools are prestigious and have long waiting lists for entry	The Catholic Church provides parochial education to all Catholic children of school age who seek this type of schooling. It will also allow non-Catholic children to attend parochial schools if these schools have excess capacity
Teaching staff in 1962	Paid secular teaching staff	Unpaid religious brothers and sisters at Catholic independent schools, paid secular teaching staff at other independent schools	Unpaid religious brothers and sisters
Teaching formation in 1962	Trained at university and/or Teachers' CollegesThe government covered training costs but teachers were bonded, so they were required to repay the cost of their training through teaching service in a government school	Non-Catholic independent school teachers were trained at university and/or Teachers' CollegesTeachers at Catholic independent schools were religious brothers and sisters trained by their religious order	Religious brothers and sisters trained by their religious order

Table 2
Funding and allocation of government primary and secondary education, 1961 (Bureau of Statistics and Census, 1964).

Funding source	£ (Australian)	Percentage	Percentage allocated to government schools	Percentage allocated to non-government schools
Federal education block grant	45,478,069	79%	100%	0%
State loan funding	12,147,835	21%	100%	0%

textbooks a school must use and all curriculum and assessment matters, and they extended to the total school environment, including classroom and playground design, and all health and safety requirements (McLaughlin, 2005). Accountability mechanisms monitored compliance in all areas and any lack of compliance could result in the loss of a school's operating licence. If the State altered any requirements, such as changing the required textbooks, all schools were obliged to comply with the change. The State covered the cost to government schools of any changes but non-government schools were required to cover any additional costs. There was no mechanism to appeal against a change to mandatory requirements. The Minister of Education reported annually to State Parliament whether all schools met the standard determined by the Department of Education (Potts, 1999).

All schools required a licence to operate. The Department of Education managed licence requirements for government schools centrally. To maintain its licence, a non-government school was subject to a rigorous system of compliance maintained by annual inspection visits to schools by public inspectors and regular local government inspections (Jones, 1963). Local government inspectors ensured ongoing compliance with local government ordinances. Schools received a compliance certificate, a copy of which they forwarded to the Department of Education. During annual school visits, public inspectors checked original compliance certificates and visited classrooms to observe classroom teaching, completing a report on whether each teacher followed the State curriculum. Inspectors also viewed lesson plans to ensure all areas in the required curriculum were being taught. Inspectors forwarded a compliance report to the Department of Education. The report did not cover classroom resources, teaching method, level of student engagement or the number of children in a class (Jones, 1963). Schools could add to the curriculum but could not delete curriculum requirements (Jones, 1963). Parochial schools added daily religious instruction. The State required a minimum of one hour of religious instruction per week in all primary schools, including secular government schools. It was to be morals based and each school could determine how the instruction would be provided. Children at secular government schools required parental consent in in writing to attend religious classes. Schools offered supervised secular activities for children whose parents did not want their children to attend the weekly religious class and if children chose to attend the secular activities in lieu of the religious class, they could not be required to return to the religious class (Mawdsley, Cumming, & de Waal, 2008; Mayrl, 2011). The requirement for one hour of religion in the State's secular primary schools was a contentious issue (Mawdsley et al., 2008; Mayrl, 2011) that is beyond the scope of this research.

The Church accepted that its independent Catholic schools were not entitled to receive state aid. These schools relied on student fee income and represented a wealthy demographic (Meadmore & Meadmore, 2004) and covered additional costs by raising school fees. However, parochial schools relied on voluntary donations from the parish for their funding. The Church believed the State's agenda was to force the closure of parochial schools by requiring unnecessary changes that parochial schools could not afford (Garaty, 2008) and that the State was acting with intent because the annual reports by public inspectors informed the State of the financial problems of parochial schools (McLaughlin, 2005). The Church interpreted changes to compliance requirements as a State attempt at suppressing Catholicism by secularising education. The onerous accountability of parochial schools to the State was viewed by the Church as a mechanism to find issues within parochial schools to justify the State cancelling parochial school licences (Keane, 2007).

Parochial schools had accountabilities beyond those to the State. School buildings were owned by the Church so parochial schools were accountable to the Church for their maintenance. Parochial schools were accountable to the Church for the quality and amount of religious instruction provided and for ensuring it complied with Church doctrine. Church policy was to encourage Catholic schooling for all Catholic children so no Catholic child was refused a place in a parochial school. This was because of one overriding accountability: the Church was accountable to God for the souls of Catholic children (Rossiter, 1999).

Parochial schools were governed by a School Board which included the parish priest, members of the church congregation who were appointed by the priest and elected representatives from the school parents. The school was accountable to the Board for academic and financial matters, and the Board was accountable to the parish, which was accountable to the Church. Parochial schools were closely aligned with the parishes that funded them. Most parochial schools adjoined a parish church. For instance, in Goulburn, parochial schools were located in Church grounds and the school playgrounds became church carparks on Sundays.

The religious teaching orders who provided teaching staff to parochial schools were accountable to the Church for the quality of their teacher training. For instance, the religious orders who provided religious sisters and brothers to teach in Goulburn's Catholic schools included the Sisters of Mercy and Christian Brothers. As with other Catholic teaching orders, religious brothers and sisters received their teacher training in scholasticates, which were teacher training areas within the novitiates of the convents and monasteries.

The accountability of parochial schools to the State was the ongoing source of tension between Church and State. From the Department of Education's perspective, a high level of school accountability was required to meet the State's obligation to the federal government, without which it could not access the funds required to maintain the secular government schooling system. From the Church's perspective, the State was controlling Catholic education without reciprocity since it had no financial stake in parochial schools (Rothman, 1963).

A narrative based on State-sanctioned anti-Catholicism is found in Australian research literature: it suggests that in failing to provide state aid to parochial schools, the State sought social control of the Catholic population through a deliberate plan to under-fund Catholic schools so Catholic schoolchildren would receive a second-rate education, thus limiting their access to highly-paid employment opportunities (Cullinane, 1984b, 1985; Keane, 2007). Some variation of this deficit discourse appears in Australian history research (Cullinane, 1989; Frances, 2011; Hannan & Monash University Faculty of Education, 1973; Hogan, 1977; Inglis, 1958; Luttrell, 2009; McLaughlin, 2005; O'Farrell, 1977; Pell, 2004) and Australian education research (Burke & Spaull, 2001; Furtado, 2009; Marginson, 1993; Mayrl, 2011; Seddon, 2001; Teese, 1989; Watson & Ryan, 2012).

4. The boundary between Church and State

There were historical reasons for the Church to interpret the State's compliance requirements negatively. By the 1960s, Australia had a long history of anti-Catholicism (Frances, 2011; Rossiter, 1999). Historical events shaped a boundary between Church and State that ensured the Church would construe any disadvantage from State action as deliberate and motivated by anti-Catholicism, and the State would view the Church as intractable in its support of parochial schools when the State offered the alternative of a full-funded schooling system.

Following British settlement in 1788, the British government established penal colonies in Australia. In 1780, approximately 23 per cent of the convicts transported to these colonies were male Irish Catholics (Clark, 1956; Hardiman, 2003; Maxwell-Stewart, 1990). This figure rose to over 33 per cent by 1800, although exact figures are disputed due to haphazard and imprecise record-keeping (Inglis, 1958). A Church of England minister accompanied the convicts: the British government would not permit the Catholic Church to send a priest with the convicts (Maxwell-Stewart, 1990). In 1800, three priests were arrested and transported to Australia as convicts. In 1803, one of them was permitted to celebrate the first Catholic mass under State supervision. One year later, this permission was withdrawn when convict unrest was blamed on the high proportion of Catholic convicts. In 1817, a priest who arrived independently in the colony of New South Wales was deported after celebrating mass without government permission. It was not until 1819 that the British Government permitted priests to celebrate mass in Australia. Regular mass attendance is a religious obligation for Catholics. By disallowing mass, Catholics convicts believed the British Government wanted Catholics to be condemned to hell, which caused resentment and distrust of the colonial government (Inglis, 1958).

This was exacerbated by laws that favoured the Church of England. For instance, from 1788 until 1821 it was illegal for a Catholic and non-Catholic to marry and children born to Catholic convicts were removed from their families, baptised into the Church of England and given to Church of England families (McSweeney, 2000). During this period, the State gave monopolistic control of education to the Church of England, including land for schools (Byrne, 2012; Lake, 2011; O'Farrell, 1977), complete control of education policy, and State funding to construct and staff the schools (Marginson, 1993; Wilkinson, Caldwell, Selleck, Harris, & Dettman, 2007). Successive colonial governments described these schools as part of an Enlightenment improvement program (Gascoigne, 2002): the Catholic population described them as evidence the State was attempting to eradicate Catholicism (Keane, 2007; Lake, 2011). The Catholic Church established parochial schools to provide an alternative to the government's Church of England schooling system (Marginson, 1993). Staffed by religious brothers and sisters from Ireland, parochial schools offered free schooling to Catholic children. The Catholic Church in Australia undertook to meet all costs of parochial schools, using money donated by parishioners. Other Christian denominations also established schools in opposition to the Church of England monopoly.

The transportation of convicts to New South Wales ceased in 1840. When the State became self-governing in 1850, one of its first actions was to introduce state aid for all schools. Schools continued to receive state aid until the *Public Instruction Act (NSW) 1880* established a free, secular State-run schooling system to replace the Church of England's schooling system, made school attendance compulsory and placed the control of education with the Department of Public Instruction (later re-named Department of Education). The Department stopped state aid to non-government schools, mandated that all schools adopt the government curriculum and introduced the complex system of accountabilities to monitor non-government schools (Barcan, 1988). The Department reported on the quality of education to the State Parliament: the federal government was not formed until 1901.

From 1894, the Church repeatedly sought state aid for parochial schools, arguing unsuccessfully that by condoning secular schooling for Catholic children, the Church would be failing in its religious duty. The Church contended that the State was aware of this so refusing state aid to parochial schools was deliberate discrimination that was intended to place an unfair financial burden on Catholics who could not, in good conscience, choose a secular education system for their children (Mayrl, 2011). In addition, the Church argued that the State deliberately ignored the extent to which the Church subsidised education by providing parochial schooling ("Catholic schools and state aid," 1905; "Catholic schools state aid question: No fierce sectarianism," 1915; Catholic, 1894; Hannan & Monash University Faculty of Education,

1973; Hogan, 1978). The Catholic Church in the Britain and New Zealand also fought for government funding of its schools ("Catholic schools impossible without state aid," 1907; "New Zealand: State aid for Catholic schools," 1890). New Zealand Catholic schooling was funded from 1890 and British Catholic schooling was funded from 1924 ("New Zealand: State aid for Catholic schools," 1890; State aid: Catholic schools. Straightout refusal, 1924). It is not helpful to compare the New Zealand and British cases because different factors were in operation.

The State introduced its secular schooling system as part of a modernisation plan based on Enlightenment thinking (Gascoigne, 2002). Secular schooling has been an element of State-managed modernisation in many countries including France, the United States, New Zealand, India and Turkey (Blumenfeld, 2006; Kuru, 2007). Although reasons for, and paths to, secularisation have varied, educational projects that seek to secularise schooling have often occurred at a political juncture and time of ideological tension, when social groups both for and against secularisation have clashed while attempting to control the education agenda (Keddie, 2003; Kuru, 2007). Many of these secularisation projects have been linked to the creation of a national identity (Mutch, 2002). Other Australian States were also introducing secular government schooling programs and so the Church was concerned that there was a nationwide plan to develop a secular national identity (Mawdsley et al., 2008). In the post-colonial period, the trajectory towards the secularisation of Western education continues (Sirozi, 2004). Conversely, outside Western countries, moves towards replacing secularisation with religious-based education have also represented political junctures and been closely linked with modernisation projects and national identity, so the arguments for secular schooling in Western countries are often similar to arguments against secular schooling elsewhere (Aziz & Shamsul, 2004; Goh, 2015). We mention this to highlight the tensions and competing interests underpinning changes in the education sector. In Australia, the ideology and politics of secularisation formed part of a broader political discourse that was anathema to the Church: the Church could not support secular schooling for Catholic children and the State would not give aid to a school with a religious agenda.

By the late 1950s, parochial schools were educating 25% of the State's school-children. A high level of post-war immigration from southern Europe (Bouma, 1995; Jupp, 2002) and a post-war baby boom (Merlo, 1995) contributed to severe overcrowding in all schools, but especially parochial schools since the majority of immigrants were Catholics with large families (Pell, 2007). The costs from this rapid increase in student numbers placed parochial schools in a parlous financial position (Cullinane, 1984a). Although the State introduced a competitive bursary scholarship scheme to assist low income families with the costs of secondary education, this money went to families, not schools. An interviewee describes studying in overcrowded parochial school classes with 60 to 65 children in classrooms built for 30 students. He also comments on the financial pressures on parochial schools. The fees to which he refers are the voluntary fortnightly contribution requested from the families of Catholic schoolchildren:

> *So they (parochial schools) HAD to get their hands on more money than the parents could ever afford to pay in fees . . . I had a State Funded Bursary . . . so my fees were easily in reach but if they'd gone up a lot it would have put real pressure on mum and dad money wise. Hence the Catholic system HAD to have state aid or go out of business.*

Australia has a compulsory election voting system. During the 1950s, political tensions between the Federal and New South Wales State governments were exacerbated when the lack of state aid to parochial schools became an election issue linked to party politics. The Federal Government was controlled by the right-wing Liberal Party whereas the State Government was controlled by the left-wing Labor Party. Neither party wanted to jeopardise its position by publicly supporting state aid. Supporting state aid might win the Catholic vote but could lose other votes since anti-Catholic sentiment was strong in Australia (Hannan & Monash University Faculty of Education, 1973) The State Labor Party had been in power since 1941 and believed it had already secured the Catholic vote so could avoid the thorny issue of state aid. The Liberal Party believed Catholics voted for the Labor Party so there was no political mileage in supporting a Catholic position on a State issue (Fitzgerald, 2003). The Church interpreted its lack of political support as evidence of the extent of anti-Catholic discrimination, even though government schools also lobbied unsuccessfully at this time for additional state aid to manage school overcrowding (Hilliard, 1988; Marginson, 1993).

In 1961 a State-appointed committee chaired by the Director-General of Education (Committee Appointed to Survey Secondary Education in New South Wales (Chair: H. S. Wyndham), 1957) recommended reforms to secondary education that were implemented by the *Education Act (NSW)*. Known as the Wyndham Scheme, it broadened the secondary curricula, required specialist facilities for teaching languages and science and added an additional year to secondary schooling (Seddon, 2001; Wilkinson et al., 2007). All schools could access extraordinary one-off Federal funding to build science facilities (Knight, Lingard, & Bartlett, 1994). The State funded other costs to government schools of implementing the Wyndham Scheme but non-government schools did not receive additional assistance. The scheme highlighted the inadequate training of many religious brothers and sisters, requiring the Church to fund more teacher training. Also, the cost of building language and science facilities and training religious brothers and sisters to teach languages and science caused financial hardship for many parochial schools (Garaty, 2008). In the words of an interviewee:

> *The Library was a modified science lab. When I was doing 1st Level History Brother Rupert did not take me for a single face to face lesson [I am not joking] so I more or less did it myself! . . . [We] succeeded despite the teachers not because of them. There was a lot of 'collegial' type support in that solving the Maths problems or translating the Latin poetry and prose was a communal thing with before school 'meetings' to compare results . . .The Wyndham Scheme extended school, placed much more emphasis on Maths/Science and demanded a better standard of teacher. The State could easily pay for this and if private and Catholic*

Schools were to compete they had to lift their standards too. The Catholic System had got away for years with not having to pay a small number of religious brothers and nuns . . . hence the huge classes and now would have to employ properly qualified people in far greater numbers, build proper classrooms and science facilities/Libraries etc.

A religious sister teaching in a Goulburn parochial school in the 1960s said that the requirements of the Wyndham Scheme caused great consternation among all the sisters but they had taken a vow of obedience so did not complain. However, the Church complained to the Department of Education that the mandatory nature of Wyndham Scheme changes was discriminatory because they would only cause financial hardship to parochial schools as they operated without financial buffers and could neither access state aid nor raise school fees. The State viewed the Wyndham Scheme as important for improving the quality of education (Hughes, 2002). The Church told the Director-General that making the Wyndham Scheme mandatory was another example of anti-Catholic discrimination by the State, so it exacerbated the tension between Church and State (McCabe, 2007; Vickers, 2004).

History placed a boundary between Church and State that prevented them approaching education collaboratively. As exclusive guardian of the education quality in schools, the Department of Education did not view any aspect of education as a negotiated space so did not consider including representatives of non-government schools in its planning processes or reaching a compromise with non-government schools on any education issues. In dealings with the State over parochial school education, the Church considered itself the victim of State-sanctioned anti-Catholicism because in the education arena, it had been a victim of anti-Catholicism historically, and Catholics continued to suffer anti-Catholicism in both subtle and direct ways in 1960s Australia. Hence, it interpreted any State action that disadvantaged parochial schools through the lens of anti-Catholicism. These actions included the mandating Wyndham Scheme changes, onerous compliance requirements and denial of state aid. The Church did not consider that all schools were required to implement Wyndham Scheme changes and meet the same accountability requirements, and other non-government schools were also denied state aid. Both Church and State were unable to appreciate a perspective other than their own.

5. The Goulburn school strike of 1962

In 1962, the intractability of both Church and State precipitated a political crisis. It was triggered by the need for a parochial school in Goulburn to build additional toilets but it was exacerbated by the historically contingent boundary between Church and State. Table 3 shows the number of children in Goulburn's government and non-government schools in 1962 but it fails to show that all these schools were overcrowded.

In March 1962, the Goulburn City Council, which was the local government, informed the Our Lady of Mercy Preparatory Parochial School (St Brigid's) in writing that due to increased student numbers, the school was required under Ordinance 46 of the *Local Government Act of 1919* to build five additional toilets or the school would breach of the *Public Instruction (Amendment) Act (NSW) 1916* and lose its Certificate of Efficiency. This certificate was required to maintain a school operating licence. St Brigid's was located in a single brick building beside its parish church. It had six classrooms, each designed for 30 schoolchildren. The number of children enrolled in the school had been increasing since the mid-1950s so by 1962, class sizes averaged 84 students (MacDonald, 2012). One interviewee said that as a young religious sister teaching in St Brigid's, she was overwhelmed teaching classes of more than 90 students. Goulburn City Council first warned St Brigid's in 1957 about its overcrowded classrooms, then took no further action ("Morals of the state criticised by a priest," 1919; Sisters of Mercy, 2009). Council minutes state that councillors appreciated St Brigid's parlous financial position so overlooked the breach of Ordinance 46 for as long as possible. There may also have been an element of self-interest in the Council's generous treatment of St Brigid's: all councillors held elected positions and almost half of Goulburn's voting population was Catholic.

The Department of Education knew the school was in breach of the ordinance. It had repeatedly threatened to close the school but could not act until the Council had formally charged St Brigid's with a breach of Ordinance 46, which the Council was reluctant to do (Pell, 2007; Puls, 2004). On 15 March 1962 the Council issued an order under Ordinance 46 requiring St Brigid's to build three additional toilets by 6 June 1962 or be fined an accruing amount of £5 per day until the toilets were constructed. The Council deferred commencement of the fine until 31 December 1962, stating that this was due to St Brigid's impecunious position. The Council also stated it would consider any reasonable solution from the school because closing the school was detrimental to Goulburn's development plans (Charles, 1979). On 23 March 1962, in anticipation of the toilets being built, the Council issued a certificate stating that St Brigid's complied with Ordinance 46, even though no work had

Table 3
Goulburn school-children, 1962. Source: Our State political correspondent (1962). All non-government schools in Goulburn were Catholic. More detailed data is unavailable.

Type of school	No of school-children	Percentage of school-children
Government schools	2900	57%
Non-government schools – parochial and fee-funded	2200	43%
Total	5100	100%

commenced on construction of the toilets. The certificate was valid until 31 December 1962, allowing St Brigid's to continue operating until the end of the Australian school year.

On 8 June 1962 the senior Catholic cleric in Goulburn, Bishop Cullinane, informed the Director-General of the Department of Education that St Brigid's could not afford to construct five new toilets and he requested state aid to cover the cost of construction. Bishop Cullinane wrote that he appreciated the seriousness of the problem since " it would show callous disregard for the welfare of the children to ask their parents to send them to the school without providing additional facilities" (Cullinane, 1989, p. 28). The Director-General's response was that state aid would not be forthcoming and, as the Council had stated to the school, three additional toilets would suffice (Puls, 2004).

Educated in Catholic schools, Bishop Cullinane grew up within the historically contingent boundaries that led Catholics to believe the State discriminated against them (Cullinane, 1989; Murphy, 2002) so he was predisposed to characterise the Director-General's response as evidence of anti-Catholic discrimination by the State. The Director-General was from a Methodist family so religious stigmatisation was not part of his lived experience (Hughes, 2002). Catholic schools trained children to pass the public service entrance examinations because public service was one of few professional areas open to them (O'Farrell, 1977). As a career public servant, the Director-General would not have seen the workplace discrimination against Catholics that banned them from entering most professions and social associations, so he may not have understood the Church's position (Coombs, 1977).

Bishop Cullinane wrote in his memoirs that he knew the Department needed St Brigid's to remain open because Goulburn's government schools were also overcrowded and could not accommodate more children. On 9 July 1962 the bishop called a meeting of Goulburn Catholics and announced that without state aid, St Brigid's must close (Puls, 2004). At the meeting, parents and Church leaders voted to close all Goulburn parochial and private Catholic schools to protest their lack of state aid (McCabe, 2007). The meeting passed a motion blaming the lack of state aid for parochial schools on the State's anti-Catholic discrimination (O'Farrell, 1977). The Church notified the Department of Education and Goulburn's government schools of its intention to strike. The government schools requested demountable classrooms and temporary teachers from the Department of Education but this request was denied.

On 16 July 1962, Goulburn Catholic schools closed and 2200 Catholic school-children sought enrolment at Goulburn government schools (Charles, 1979). In the 1960s, Australia's Irish-Catholic population maintained strong links with the powerful trade union movement (Fitzpatrick, 1968) and union-led strikes were a feature of the industrial landscape (Turner & Sandercock, 1983). This may have influenced the Church to take strike action against the State and the characterisation of the school closure by the Church and media as a strike. The *Public Instruction (Amendment) Act (NSW) 1916* required government schools to provide schooling for all children of school age but government schools had no excess capacity. For the State government, concerned that other non-government schools in the State would follow suit and that the secular government schooling system could not sustain a large influx of students, the strike represented a political crisis.

Goulburn's government schools accepted the first 300 students seeking enrolment, turning others away. The first 300 were given limited classroom instruction because there was no classroom space. There were insufficient teachers and resources for them. A Catholic school student in Goulburn at the time of the strike describes what happened:

> *There was (sic) just masses of people and we were waiting to get into the hall and we had to sit and wait for ages to find out, you know, what were they going to do with us? And I guess that was the impact of it. You know, government schools really couldn't accommodate all of us.*

The Director-General reported to Parliament that 1100 Catholic school-children had sought enrolment in Goulburn's government schools because of the strike. He did not disclose that only 300 were enrolled. This was half the number that had sought enrolment and almost four times the number enrolled. The Director-General did not mention that the failure to enrol all the Catholic children breached the *Public Instruction (Amendment) Act (NSW) 1916* (Our State political correspondent, 1962). The Director-General told the media that the strike was inconsequential even though it was reported as front-page news. All media sources portrayed it as a political crisis brought about by the Church fighting over a century of State-sanctioned sectarianism ("Church leadership and the Goulburn crisis," 1962). After one week, Catholic parents voted to re-open Goulburn's Catholic schools because they concerned that the number of Catholic children who were not being educated while the schools remained on strike. In particular, parents were concerned that without access to education, the children would fail their public examinations, which were set and conducted by the State.

When the Catholic schools reopened, both the Catholic Church and Director-General of Education claimed victory in the media. The Church claimed the strike highlighted the magnitude of its subsidy of education, that the State depended on non-government schools because it did not have the capacity to educate all children and that it could no longer refuse state aid for parochial schools. The State claimed that the quick reopening of the Catholic schools showed that the Church recognised that the State should control all education and that no change to the existing system was needed (Cullinane, 1989; McCabe, 2007). The strike had no immediate funding impact: parochial schools continued to be unfunded by the State.

However, the strike did change public perception. The State's allocation of state aid became a key electoral issue in the next federal election. In 1967 the federal government announced a change to education funding. The federal government would provide States with a set amount of education funding per child, with the funding going to each child's school. States could use loan funding to cover any additional costs of government schooling (Rothman, 1963; Williams & Carpenter, 1991). It took the direct entry of the federal government into State education to shift the boundary between

Church and State. The Church no longer saw the State's secular schooling system as a threat to Catholic education and an example of State-sanctioned anti-Catholicism so it changed from a deficit discourse to a discourse of empowerment. The State continued to manage accountabilities and remained legally responsible for the quality of education but no longer had the power to exclude non-secular schools from the funding regime, satisfying the Church that all schools were being treated equally. After this change to school funding was announced, St Brigid's commenced construction of three additional toilets. They were funded entirely from voluntary parish donations (MacDonald, 2012).

6. Accountability and the lack of accounting

The State could not envisage its actions as anti-Catholic discrimination because, from its perspective, it treated all schools equally by holding them to the same standards of accountability. If groups wanted to offer non-government schooling options, they must bear financial responsibility for that decision. It was not the State's responsibility to ensure non-government schools were managed on a business-like basis (Rothman, 1963): its responsibility only extended to guaranteeing schooling quality. The Church contended that the State's education costs would be significantly higher without parochial schools so the State should reimburse the Church for its contribution to education. The State saw the Church as being in the business of education but the Church did not view parochial schools as not-for-profit businesses (Cullinane, 1986). Treating parochial schools as businesses was anathema to the Church when its schools were a pastoral activity of a parish for the religious formation of Catholic children. All Catholic interviewees stressed that an under-resourced, impecunious parochial school was better than no parochial school because providing a Catholic education option was imperative. For Catholics, sending a child to a parochial school was an affordable act of faith.

The Church and the State defined the quality of education differently. The Church limited it to classroom activities: an under-resourced classroom lowered education quality (Cullinane, 1989). The State defined education quality through its accountability regime so St Brigid's breach of Ordinance 46 lowered of its quality of education. For the State, requiring St Brigid's to build additional toilets was not a sectarian issue: it was the State carrying out its legal responsibility of ensuring that schools met all regulatory requirements. Since the Church did not associate additional toilets with education quality, it expected state aid for the cost of the toilets but the State would not cover a cost it associated with meeting the standard of education quality for which the Church had voluntarily assumed financial responsibility.

An epistemology of ignorance existed from the historical circumstance that pitted Church against State in the education arena, making both parties unable to appreciate another perspective and affecting their accounting choices. Parochial schools maintained accounting records required to demonstrate accountability and provide an annual statement of expenditure to the parish. When Bishop Cullinane (1989) wanted to illustrate to the media that the extent by which parochial schools subsidised State education, the Church could not furnish this data so he used the average education cost per child, as tabled in State Parliament by the Department of Education, multiplied by the number of children in parochial schools. Archived output level records in official State year-books indicate that between 1955 and 1960 Department of Education expenditure on government schools rose 46% because of rising student numbers and increased staff salaries. In 1960, the Department of Education's recurring education expenditure was £50,360,272 or 37% of total State expenditure, with 51% of that amount going to salaries (Bureau of Statistics and Census, 1964). There were two problems with using this figure. First, parochial schools did not pay salaries to the religious sisters and brothers who staffed them. Other tasks, such as administration or maintenance of school grounds, were undertaken voluntarily by members of the parish. Parliamentary inquiries would later question how parochial schools could be in a parlous financial position when they did not have the cost of salaries (Furtado, 2009). According to a retired parish priest:

> *We were overworked and had no accounting training. If we needed something, we asked the parish council and if they had the money, they gave it to us. If not, we did without. (The religious brothers and sisters) had no money of our own and parishioners gave what they could afford. We were always short of money and we did not need accounts to know that.*

Second, the Department of Education's recurring expenditure figure did not represent the full cost of government schools. Non-recurring expenditure, which included building works and maintenance, came from the Department of Public Works' budget allocation and was excluded from Department of Education figures. The Department of Education reimbursed the Department of Public Works for expenditure on classroom extensions (Department of Public Works, 1960 Appendix V, Functions (4) and (5)) but the Department of Education did not disclose this amount separately. The Department of Public Works' expenditure on schools also remains hidden. It sub-divided expenditure into construction on new projects and maintenance of existing projects, then aggregated expenditure by geographic area, not portfolio, so expenditure on government schools was not separately disclosed (Department of Public Works, 1960). The Departments of Education and Public Works attested annually to State Parliament that their expenditure was in accordance with law. Additional specificity was not required. Since the State did not fund parochial schools, neither department reported on parochial schools to the State Parliament. Consequently, they did not maintain the financial information on parochial schools that would have signalled the financial problems in these schools. The Department of Education reported to the State Parliament that all schools had met their accountability requirements so the State could report to the federal government that the quality of education had been maintained. However, no financial measures were included in these reports (Potts, 1999).

Parochial schools maintained the accounting records required by government. This included copies of the compliance certificates required for local government and Department of Education inspections, student records and an annual expenditure report prepared for the governing parish. A religious sister who taught in Goulburn's parochial schools during the 1960s commented:

What records did we need? We were just young nuns. All we cared about was how to manage almost one hundred children for another day without them or us committing too many sins . . . some of those children were a real handful. Our [religious] order provided everything for us, and the parish provided everything for the school. There was a head teacher but we did not have separate administrators. We never asked for anything and we never questioned anything. Remember that we had all taken a vow of obedience.

In addition to maintaining accounting records on payments for government schools, the Department of Education collected education statistics for other departments. This information was used for government planning purposes including the building of government health centres, child care facilities and hospitals. These statistics did not relate to budget expenditure so they were not tabled in Parliament. All statistics were sub-divided into two categories: government schools and non-government schools. This division was used because the Department of Education used some of the statistics on government schools for its own planning purposes but the total figures were of value to the planning sections of other departments. Examples of statistics used by the Department of Education included the number and gender of students in each grade and the number and gender of teachers for each grade (Bureau of Statistics and Census, 1964). The Department's statistical aggregation of private with parochial school data combined figures for some of the State's wealthiest and poorest schools (Table 4).

The figures for non-government schools did not raise any concerns about the quality of schooling within the Department of Education because those figures were similar to the figures for government schools. Based on the similarity of the accounting numbers, together with favourable reports from the school inspectors, the State assured the federal government that the standard of education was equivalent across all schools (McLaughlin, 2005). This was not the case. The aggregation of parochial and independent school statistics hid problems in parochial schools. For instance, government and non-government figures for class sizes were similar, but this hid the truth, which was that independent school class sizes were very small and parochial school classes were much larger than classes in other schools (Table 5). The Department of Education did not use class sizes as an indicator of education quality so school inspectors did not report on class sizes, and the extent of overcrowding in parochial schools remained hidden. School inspectors checked that parochial schools covered topics listed in the government curriculum but did not check the quality of teaching. A former parochial school student who later who became a teacher in government schools describes his experience with teaching quality at a parochial school:

(S)peaking of the . . . (religious) brothers . . . I am pretty sure that not one would have had a degree. They did some kind of teacher training at the Novitiate . . . so effectively most learned 'on the job'. The class sizes were enormous . . . Thinking back the standards of actual teaching were pretty ordinary and relied a lot on caning the classes into submission. Brother X [name deleted], teaching Maths . . . once caned the entire class. Our Social Studies teacher got us to copy out the textbook. [I am not joking - and this was the 'A' Stream class too. And 'from the textbook' seemed the most common way of tackling things.

Both Church and State maintained adequate accounting information for roles they had carved out for themselves in the education arena, and inadequate accounting for it to serve as a common language to mediate the political crisis. An interviewee teaching in St Brigid's in the 1960s said that she assumed the State was aware of the plight of parochial schools because the school was accountable to the State for almost every aspect of its operations. Since the State appeared to have unfettered control over parochial schools, it did not occur to her that the State might be unaware of the school's financial situation, nor did it occur to her that the State might consider knowledge about parochial school finances as outside its jurisdiction. The State was unaware of the financial stress to Catholic parishes caused by the rapid population increase and the financial pressures on parochial schools attempting to meet Wyndham scheme requirements because these matters were excluded from the annual assurance of education quality provided by the Department of Education (Rothman, 1963). The political crisis caused by the Goulburn school strike required a shift in the boundary between Church and State they continued to make accounting choices based on historically contingent identities, which

Table 4
Number and percentage of children at public (government) and other (private and parochial Catholic) schools in New South Wales, 1961, by religious affiliation. Source: Bureau of Statistics and Census (1964).

Religion	Government school (Number)	Government schools (%)	Other schools (Number)	Other schools (%)
Church of England	336,365	27.7	12,844	6.5
Catholic	66,588	5.5	168,453	85.7
Other	813,292	66.9	15,286	7.8
Total	1,216,245	100.0	196,583	100.0

Table 5
Average weekly primary and secondary school enrolments public education through the provision of parochial schools.

	Government schools	Other schools
Schools	2717	828
Average weekly enrolment	586,740	196,583
Average enrolment per school	216	237

meant they could not change their positions in regard to the political crisis. The lack of accounting information contributed to the unwillingness or inability of Church and State to appreciate each other's position, and this is the hallmark of an epistemology of ignorance.

In characterising the dispute as another example of State-sanctioned anti-Catholicism, the Church failed to communicate to the State how lack of state aid impacted adversely on the quality of education in parochial schools. This was an argument that might have swayed the State since its ongoing access to federal funding depended on its guarantee to the federal government about education quality. Without adequate accounting records, the Church could not have sustained this type of argument. The State's accounting choices excluded financial indicators from its notion of quality in education, which constrained its ability to predict resource issues that might impact adversely on education quality (Potts, 1999). The lack of state aid to parochial schools and invisibility of parochial system financial information in the State's accounting system meant that the State could not envisage why parochial schools might need to discuss their financial position with the State, so instead of recognising and addressing an impending issue, no action was taken until the Goulburn school strike led to a political crisis (Garaty, 2008; Wilkinson et al., 2007).

Historical circumstances placed Church and State on opposing sides. An epistemology of knowledge is predicated on rational responses to new knowledge. Literature on the epistemology of knowledge assumes that if people are ignorant, knowledge will cause their beliefs and actions to change. (Goldman, 1999; Lejeune, 2011; Rennstam & Ashcraft, 2014). However, literature on the epistemology of ignorance states that when presented with new knowledge, beliefs and actions will not change (El Kassar, 2018; Feenan, 2007). The Goulburn school strike presented both Church and State with new knowledge. The Church became aware that a different approach to seeking state aid, which brought it into the public arena, might lead to a successful outcome. The State became aware of the parlous financial situation of parochial schools and the incapacity of the State to provide schooling for all children. When the State became aware of these issues, it did not alter its accounting systems to include financial information about parochial schools. It continued to view everything connected with parochial schools as outside its mandate since it did not fund them. The State's epistemology of ignorance is evident in the lack of Parliamentary debate on state aid following the Goulburn school strike. As part of this research, all Parliamentary debates were examined for 12 months after the Goulburn school strike. In that time, Catholic schools were mentioned in the State Parliament once. In the Questions without Notice of 13 March 1963, the Minister for Education was asked about a newspaper report in which he allegedly stated there was overcrowding in Catholic schools that would be alleviated by the Government's government school building program. In his response to Parliament, the Minister stated that he was unaware of overcrowding in Catholic schools, he did not know whether any Catholic schools had been forced to close for financial reasons but that what Catholic schools did was not of government concern. He added that if there was a Catholic school problem, it would be solved soon because the government planned to build more schools so there would be enough planes in the secular schooling system for all children (Wetherell, 1963). Hence, one year after the strike, the State remained ignorant of the financial plight of parochial schools. It failed to understand that additional government school places remained an unacceptable solution to parochial school financial problems because secular schooling was unacceptable to the Church. The Church also maintained an epistemology of ignorance, believing the conditions in its parochial schools were the fault of the State. It ignored the impact of the post-war baby boom and post-war immigration of its student numbers. It ignored the overcrowding in government schools in the 1960s, presenting the issue as an exclusively Catholic problem. Both Church and State chose to remain ignorant of forms of knowledge which might have changed understanding of their situation, instead of the State introducing accounting practices that would have made parochial school financial problems visible, or the Church introducing accounting practices to manage parochial schools more effectively.

Accounting operates in society as part of a larger political discourse. The State's epistemology of ignorance prevented it realising that the Church's response was shaped and constrained by historically contingent social boundaries. The Church's epistemology of ignorance prevented it recognising that the Church was a partner in the area of education, not a competitor who would exist until sufficient secular schooling places could be made available to absorb Catholic children into the government's schooling system. In this research, duality operates. Power has traditionally been understood through the presence, rather than the absence, of accounting but this research demonstrates that accounting failure may also act as a source of power. The lack of accounting by State made accounting a mechanism of State power by making the Church's contribution from parochial education invisible. The lack of Church accounting also contributed to the State's power by ensuring the Church did not have the information that might have given it a more powerful voice in education funding allocation. The boundary between the Church and the State made both of them unaware of the position of the other, and unable to appreciate that the boundary that separated them also connected them by giving both an interest in the

quality of education in parochial schools. Their accounting practices were not only a product of their identities but they reinforced their identities by entrenching the separation between Church and State. It took the outside intervention of the federal government to change the power structure between Church and State so they could find points of similarity in their concern for education quality and change their accounting practices accordingly.

7. Conclusion

Our research explored accounting in the context of political dispute between Church and State over the State's lack of state aid for parochial schools. It discussed how the historically contingent boundary between Church and State shaped the Church's views of the State and its actions, and the State's understanding of the place in the education schema of parochial education. Both Church and State saw their roles in education as clearly defined. The State's role was defined by legislation and its relationship with the federal government. The Church's role was defined by religious imperative. The problem was that when their understanding of their respective roles placed them on a collision path, they did not possess a shared language to mediate the ensuing political crisis. Since the crisis involved a funding issue, accounting information might potentially have provided the common language through which Church and State could reach some degree of compromise. However, an epistemology of ignorance existed whereby the Church's belief in the pastoral function of education, rather than treating the schools as not-for-profit businesses, led them to have accounting records which were inadequate for convincing the State that unfunded parochial schools had the potential to lower overall education quality in the State. The epistemology of ignorance prevented the State from maintaining accounting records that might have revealed the financial crisis in parochial schools and might have led to a more holistic definition of education quality that included the resourcing levels of schools, which would have linked education quality to funding allocation.

The Church viewed parochial schools as a pastoral, not a business, activity. Unless schools are viewed as a business activity, the need for accounting may not be apparent. By the State's exclusion of financial performance measures from its assessment of the quality of State education, parochial schools were not forced into business-like management which would have included business-like accounting. Paradoxically, the lack of attention given by the State to financial measures of education quality coupled with the State's ignorance about parochial school financial issues was sustainable because of an implicit assumption by the State that parochial schools were being managed on a business-like basis with appropriate accounting records. The measures of education quality developed by the State reflect its historically contingent understanding of education. Both Church and State defined education to exclude a role for accounting information. For the Church, accounting information did not form part of the knowledge set required to manage a school. For the State, accounting information did not form part of the knowledge set required to manage the education quality of a State.

The political crisis was of interest to parties beyond parochial schools, the Church and the State. Secular government schools had an interest in the funding of parochial schools because the school strike demonstrated they did not have the capacity to manage an influx of Catholic school-children if parochial schools closed for lack of funding. In this research, we have not explored the anti-Catholic bias in Australian media in the 1960s, which was a reflection of media ownership (Luttrell, 2002). The media reporting of Goulburn school strike as a response to anti-Catholic discrimination indicates the wider public interest in this story. The strike was front-page news in Australia but public sympathies were divided over funding allocations (Potts, 1999; Wilkinson et al., 2007): when the federal government proposed a more equitable funding regime, a new political party was established solely to challenge any change to the funding regime that might give a government funding allocation to non-government schools. The political party, called the DOGS, standing for Defend Our Government Schools, had limited short-term political success and as a single policy political party, it was never likely to gain broad support (Australian Education Union, 2007).

This research presents the dispute between Church and State as part of a broad political discourse. Accounting should have been an important element in that discourse. Without accounting information, both Church and State relied on arguments to support their position that were framed around their identities as shaped historically. The State maintained power through an accountability regime that controlled all aspects of parochial school education except the religious formation they provided, and this was taught over and above curriculum requirements. The strike may have been the first time that the Church realised it also held power: it could highlight that the State lacked the capacity to educate parochial school-children even though State government policy and State legislation required the State to provide schooling for any children of school age resident in the State. Until the federal government intervened to change the boundary between Church and State, neither Church nor State could envision itself differently in the education arena, and more importantly, they could not envision the other party in a different way. From an accounting perspective, the Church's lack of accounting meant that it knew, but could not quantify, the impact of its lack of state aid. By defining education quality in a way that excluded financial indicators, the State could not appreciate the impact lack of state aid had on parochial schools.

The contribution of this research is in its extension of the post-structural research project in accounting. It illustrates that there can be a lack of accounting because of an epistemology of ignorance that can be maintained because of a party's power. It also illustrates the importance of considering the historical shaping of boundaries between groups when examining

collective identity. Historical boundaries between social groups not only contribute to the construction of their collective identities but can provide an insight into their accounting choices, including choices that lead to a lack of, or inadequate, choices and that an epistemology of ignorance can entrench unequal access to resources.

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Declaration of interest

Dr Frances Miley was formerly a member of a parish within the Roman Catholic Archdiocese of Canberra and Goulburn and is friends with a religious sister who was a teacher at a Goulburn parochial school in 1962. She is also friends with several people who were students at Goulburn parochial schools in 1962.

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