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# The Teaching of Book-Keeping in the Hedge Schools of Ireland

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**Abstract.** Relative to other developed countries, very little has been published on the history of Irish accounting education. The objective of this paper is to partly remedy this deficiency by investigating, using a combination of primary and secondary sources, the teaching of book-keeping in the hedge schools of Ireland, mainly during the eighteenth century. Hedge schools have achieved a prominent and colourful place in Irish history, and prior studies have tended to examine the general phenomenon of hedge schools; whereas this paper specifically focuses on the teaching of book-keeping in these establishments. This paper argues that knowledge of practical book-keeping methods was an important skill, along with the related usage of the English language, in gaining employment for Irish Catholics during the period of oppression that was the eighteenth century. These skills were also valuable to Irish emigrants. Furthermore, Irish hedge schoolmasters applied their teaching and book-keeping skills in other countries such as Australia and the United States.

**Key words.** Ireland, hedge schools, teaching of book-keeping, eighteenth century.

**Resumen.** En contraste con otros países desarrollados, en Irlanda se ha publicado muy poco en torno a la historia del estudio de la contabilidad. Este artículo se propone remediar en parte esta deficiencia utilizando tanto fuentes primarias como secundarias para investigar la enseñanza de la teneduría de libros en las escuelas clandestinas denominadas “Hedge Schools”, especialmente durante el siglo XVIII. Dichas escuelas han despertado un notable interés y curiosidad en la historia irlandesa. Pero, mientras que los estudios anteriores se han centrado en el fenómeno general de las escuelas, éste lo hace en la enseñanza de la contabilidad en dichos establecimientos. Este artículo sostiene que el conocimiento de métodos prácticos de contabilidad, junto con el dominio de la lengua inglesa, eran una baza importante para que los católicos irlandeses consiguieran empleo durante la opresión que sufrieron en el siglo XVIII. Tales destrezas eran asimismo valiosas para los emigrantes irlandeses. Los maestros de las escuelas irlandesas desplegaban su enseñanza y habilidades de teneduría de libros en otros países como Australia y los Estados Unidos.

**Palabras clave:** Irlanda, hedge schools, enseñanza de la contabilidad, siglo dieciocho.

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## Introduction

Relative to other developed countries, very little has been published on Irish accounting

history, and specifically on the history of Irish accounting education. Indeed, for many years, the only substantial work in this area was

Robinson's (1964) history of accountants in Ireland. This book was written at the request of the Institute of Chartered Accountants in Ireland (ICAI) to commemorate the seventy-fifth anniversary of receiving its Royal Charter but, as Ó hÓgartaigh notes (2008: 8), "Irish accounting history prior to the establishment of the ICAI in 1888 is relatively unexplored".

However, some exploration had been done and should be noted. The earliest known publication on accounting/book-keeping in Ireland, and its historical context, was described by Clarke (1996a/b). This was a short pamphlet written by a French Huguenot in 1696 who (dubiously) taught, among other things, book-keeping in Essex Street, which is situated in what is now commonly referred to as the Temple Bar area of Dublin. In more recent times, our knowledge of the history of Irish accounting education has been extended. Clarke (2008) investigated the teaching of book-keeping in the nineteenth century and how the subject was institutionalised in the Irish national school system that was established in 1831. An earlier period – corresponding to the era of the Irish hedge schools, which have achieved a prominent and colourful place in Irish history – has been investigated by Ó hÓgartaigh and Ó hÓgartaigh (2006, 2007). They argue that book-keeping education in the Irish 'hedge school' of the eighteenth century was a significant element of education in rural Ireland. This predates the formation of professional accountancy associations – in Ireland, the Institute of Chartered Accountants was incorporated by Royal Charter in 1888, with 31 members from the principal towns of Belfast, Dublin and Cork. The teaching of book-keeping in Irish hedge schools would also predate the teaching of the subject in English schools, since Coulson (1996) indicates that it was only during the mid 1700s that private educational institutions developed in England and subjects long ignored by the grammar schools began to appear. Such subjects included book-keeping.

The purpose of this paper is to further investigate the teaching of book-keeping in the hedge schools of Ireland; and the period covered by this investigation corresponds, approximately, to the eighteenth century. The paper is intended to offer additional insights, using primary and contemporary but

previously unacknowledged sources, into the role of book-keeping in the curriculum of hedge schools in Ireland. In addition, we will explore its impact and legacy both in Ireland and abroad. The paper is divided into four main sections. In the next section, we outline the historical context of the hedge schools in Ireland. This is followed by a section describing the hedge schools in Ireland, their curriculum and the teaching of book-keeping therein. The third section highlights the impact of the teaching of book-keeping in these schools, both in a national and an international context. The paper ends with a summary and concluding observations.

### **The Background to the Hedge Schools of Ireland**

The earliest educational establishments in Ireland of which we have any record were the Bardic Schools that were founded in pre-Christian times and which produced poets, historians and legal experts. However, these were never aimed at mass elementary education but rather they focussed on the training of small cultural and ecclesiastical elites (McGrath 1979). Thereafter, one has to wait for nearly two millennia for the State's (unseemly) venture into the field of education in Ireland: one that was intended to subdue the hostile, Catholic population. The situation that faced Henry VIII in the immediate aftermath of his succession to the English throne, and the subsequent break from Rome, was a politically unreliable, culturally and linguistically divided Irish colony in which many of the English settlers appear to have gone native (Crowley 2005). Henry VIII introduced, in 1537, an Act for the English Order, Habit and Language which, among other things, established parochial or parish schools so that the "English tongue, habit and order be henceforth used by all men". He therefore considered the education of Irish children as an important element in the process of cultural colonialism. As was subsequently and officially noted, the role of this statute was "simply to make the use of the English language and habit supersede that of the Irish" (Commissioners of Irish Education Inquiry, 1825: 91). A subsequent Act for the Erection of Free-Schools in 1570 required the establishment of a free school within every diocese, with the schoolmaster being an Englishman, or of English birth in Ireland. The preamble to this legislation

complained about the heinous offences committed by the Irish youth uneducated in English ways! However the obligation for funding these schools being placed on the clergy ensured that the legislation would not be widely implemented. Of course, schools did exist around that time but, as O’Hegarty (1952) notes, they were all Protestant schools, and were all, to a greater or lesser degree, carried on with the object of converting Catholic children to Protestantism. As a result, Irish Catholics did not avail of them to any large extent and Dowling (1968) argues that these schools were limited in scope and failed to make an impact on the country. This assertion is confirmed by the 1695 Act to Restrain Foreign Education, which noted that previous legislation had “not had the desired effect” but that all statutes would “henceforth be strictly observed and put into execution”.

Irish hedge schools flourished in the early 18<sup>th</sup> century as a consequence of the Williamite War fought throughout Europe between 1689 and 1691, which resulted in the defeat of the Catholic King, James II by William, Prince of Orange. In Ireland, this defeat heralded the introduction of “laws against popery”, which were collectively known as the ‘Penal Laws’. These represented a collection of laws with a religious bias against Roman Catholics, but also against all who were not members of the Church of Ireland. The Penal Laws should be viewed in the context of an era in which it was felt that a man’s religion was a guide to his political attitudes. Not surprisingly, religious tolerance was not a widely known or accepted concept in the seventeenth century. Thus, Johnson (1974: 18) argues that the purpose of the Penal Laws was to “establish a social, political and, to a considerable extent, an economic monopoly in the hands of a narrow group [that] differed from the overwhelming majority of the population.” Moreover, the famous Irish orator, Edmund Burke described them as a “machine of wise and elaborate contrivance, and as well fitted for the oppression, impoverishment and degradation of a people, and the debasement in them of human nature itself as ever proceeded from the perverted ingenuity of man” (Burke 1792, quoted in Marshall and Woods 1968-69: 277).

Among the first of the penal laws to be enacted were those against Catholic education. The 1695 *Act to Restrain Foreign Education* contained provisions designed to prevent Irish

youths going abroad to be “trained up in any priory, abby, nunnery, popish university, college or school or house of Jesuits or priests”. The intention of this legislation is abundantly clear and its drafting reflected the fact that around that time a number of colleges for Irish catholic students had already been established throughout Europe, in countries that were perceived as being hostile to England. Those found in violation of the law would forfeit all their property and an attractive reward of £200 was available to informers. Furthermore, the legislation provided that “no person whatsoever of the popish religion shall publicly teach school, or instruct youth in learning, or in private houses teach or instruct youth in learning within this realm”, with the offending persons being subject to a penalty of £20 and also being committed to prison for three months for every such offence. In justifying this legislation the Act stated that “papish” schools were a major reason why the Irish did not “conform themselves to the laws and statutes of this realm, and of their not using the English habit or language”. Additional legislation, aimed primarily against Catholics in Ireland, was introduced under Queen Anne in 1703 (*An Act to Prevent the Further Growth of Popery*), which decreed that, on death, Catholic estates must be divided among a man’s children; and this facilitated the automatic subdivision of land, with average farm size getting smaller and smaller and, presumably, less and less efficient and profitable.

Since the Penal Laws forbade Catholics from participating in an educational system acceptable to them, the development of hedge schools was an automatic and understandable response in a quest to (illegally) educate young Catholics (Ó hÓgartaigh and Ó hÓgartaigh 2006). Logan (1990) observes that the inability of most adults to read or write around that period was one of the striking features of Irish society; and this meant that if children were to acquire even basic literacy and other skills it would not be from their parents. The name ‘hedge school’ was assigned to these places of learning because the holding of classes was, initially, in remote hedgerows, since substantial rewards were offered to those who gave information about the schools and teachers could be imprisoned and fined if they were discovered (Dowling 1968). However, it may well be that, generally speaking, the Penal

Laws were not strictly enforced, due to the remote locations of many of these schools. Furthermore, from the mid 18<sup>th</sup> century more settled political conditions prevailed within Ireland. Nevertheless, the fact that the Penal Laws existed, which prohibited an educational system acceptable to the (Catholic) majority, led to the continued existence of hedge schools.

### **The Workings of Hedge Schools**

The descriptions of these schools range from excessively eulogistic to suggesting that they were places of squalor and educational anarchy (Daly 1979). Initially, reflecting their collective name, ‘classes’ were held in remote hedgerows. As a result, classes were mostly held during the fine weather of summer. The prevailing economic circumstances also emphasised summer teaching, and it should be noted that any wages earned by children from casual or other work would have been an important part of the average family budget. Individual and contemporary accounts leave us with evidence regarding these hedge schools, of which a select few will be reviewed here. Thus, Mason (1814: 472) informs us that the children of the parish of Killesk (County Wexford) attended “hedge-schools all the summer until harvest” and subsequently (in relation to County Clare) that “the employment of the children interferes very much with their education, as they are constantly occupied in agriculture and the fisheries, or in saving turf, and leading the horses that draw it to the shores of the river”. Subsequently, he notes that in Killeghny (County Wexford) a local school “had 100 pupils during the summer but only 8 or 10 during winter” (Mason 1816: 465/467). However, during the winter a landlord or farmer might provide a barn in which the schoolmaster could teach his classes (Ó Tuathaigh 1972). Alternatively, Hislop (1987) points out that more often than not the pupils assembled in the simple residence of the master or, if he were itinerant, of a family. Therefore, it is not surprising that Carleton (1896) mentions that pupils often brought two sods of turf for the fire to keep the school heated throughout the winter.

The hedge (or pay) schools were totally independent of any kind of authority other than market forces and the influence and ire of the parents (Adams 1998). Hedge school teachers received some payment but this varied from

school to school and parish to parish, and the fees paid by each pupil usually amounted to one or two shillings per quarter per subject. Wakefield (1812: 399) indicates that prices for teaching subjects had been fixed for a number of years, and “custom has so firmly established it in the minds of the parents, that any attempt to raise it would be probably accompanied with the withdrawing of the pupil from the school”. Thus, it was inevitable that the financial situation of these hedge schoolmasters was precarious, to say the least. Mason (1816: 374) indicates that many of the hedge schoolmasters “do not earn sixpence per day” (which was often not paid) so that they subsisted by “going with some of the children daily or weekly, where they get their food or bread”. Thus, hedge schoolmasters often depended on the hospitality of local families for food and shelter, and earned extra income by working on farms or giving private tuition to the children of the house they were staying in (Dowling 1968).

The number of pupils at a master’s school was largely dependant on his reputation as a teacher but it should be acknowledged that single schoolmaster schools lacked variety and dependability. Mason (1814: 158) colourfully remarks that in one particular parish, the only qualification (for a schoolmaster) was “the capability of drinking whiskey and sharing it with the electors; and whoever entertains the best, and drinks deepest is sure of gaining his election”. It is inevitable that conflicting assessments are provided for these hedge schoolmasters, who were “generally considered a clever, irregular, eccentric person, not always of very correct habits, and very often the author and ringleader of mischief in the parish” (Select Committee, 1854: 984). Nevertheless, overall pupil attendance at these schools was significant. The Commissioners of Irish Education Inquiry (1826) revealed that in 1824 a total of 560,549 children attended places of education, with the majority (70%) of pupils (394,732) attending hedge schools. This is a very significant number of pupils, especially when one considers that attendance at hedge schools for most pupils would be their only form of education.

### **The Hedge School Curriculum**

The hedge school curriculum was dependant on the abilities of the master and there was a clear occupation-oriented bias in the hedge

school curriculum. Hedge schools were particularly attractive to young men who wanted to enter into many of the Irish training colleges on the continent, in preparation for the priesthood. Apart from giving potential seminarians a good grounding, the system was also designed to fit pupils for jobs as clerks, store-keepers, land stewards or similar occupations. The Penal Laws effectively excluded Catholics from the professions<sup>1</sup> and organised trade guilds. Thus, Irish Catholics turned their attention to trade, with the main activity relating to the import and export of provisions and raw materials. This, in turn, “led to a strong demand for instruction in mercantile arithmetic, in book-keeping, and in French” (Corcoran 1916: 30). Furthermore, as English increasingly became the language of business and of social mobility, it became the language of the hedge school (Ó Tuathaigh 1972).

One hedge schoolmaster boasted that he was capable of teaching forty-nine subjects and assorted works (Carleton 1896). Another hedge schoolmaster advertised his ability in the following poetic fashion, which indicated that his curriculum included:

With book-keeping and mensuration,  
Euclid’s elements and navigation,  
With trigonometry and sound gauging,  
And English Grammar with Rhyme and  
reason.

(Carpenter 1998: 385, quoting  
O’Suilleabhain, 1782)

Contemporary evidence of the actual curriculum is provided by Mason (1814: 158), who indicates that in the parish of Ballintoy (County Antrim) the “system of education is confined to english, arithmetic, and writing (but in several schools) book-keeping, navigation, mensuration, and some of the elementary parts of mathematics are taught.”

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1. Around the 1700s the constant lettings of land to Catholic graziers gave occasion for the service of Catholics as surveyors. Since this was not yet a recognised profession, Catholics could practice this branch of practical mathematics without danger (Corcoran 1916). It should be noted that the Penal Laws would not have applied to the accountancy profession since they predate the formal establishment of, for example, the Institute of Chartered Accountants in Ireland in 1888.

However, arithmetic was the most important aspect of the hedge school curriculum and Brennan (1935: 81) states that the success of a hedge schoolmaster was determined by his proficiency in mathematics – the reason being that ‘the ordinary people of Ireland would set no store by a school in which arithmetic did not figure prominently’. The importance of arithmetic should be viewed in the context of the pre-industrial world in which measurement and calculation associated with various bulk transactions was always a matter for negotiation. Porter (1995) argues that, in different geographical areas, there were different units for different materials or substances and, at times, the arithmetic involved would be very complicated. One only has to envisage transactions involving Bills of Exchange, related interest payable or due and foreign exchange rates – and without the aid of modern calculators – to appreciate the importance of accurate arithmetic calculations in the day to day workings of merchants and other traders. Thus, for example, the few accounting texts published during the 1700s in Ireland highlighted the many articles bought and sold by merchants at that time related to weights and measures and involving foreign currency, thus highlighting the need for basic arithmetic skills transactions (Clarke 1996a).

The availability and importance of book-keeping as a subject on the hedge school curriculum should also be noted. For example, Carleton (a hedge school pupil and later a master) considered himself privileged to have been taught by one of the country’s leading accountants while attending his local hedge school in Findermore, whom he described as “a most excellent teacher, and probably one of the best book-keepers of that day [and] several respectable young fellows used to come from long distances to be instructed by him in the art of keeping accounts” (Carleton, 1896: 122). Furthermore, the report of Commissioners of Irish Education Inquiry (1826: 832) contains evidence from the Reverend James Carlile, who was subsequently appointed resident commissioner of the new Irish board of national education in 1831. The Reverend Carlile indicated that children attending such schools attained “very good proficiency upon the ordinary subjects of education; the boys reading, writing and accounts, and scriptural education”. However, we do not know the

basis on which the Reverend Carlile formed his opinion on the teaching and learning of the practical subject of “accounts”.

Nevertheless, we are entitled to be sceptical of his opinion given the emphasis on oral work and memory within the hedge schools in general; and the fact that often pupils were taught the spelling of complex words but not their meaning (Carleton 1896). No doubt, the recitation of such spelling would have impressed parents. This oral and memory approach would not have been suited to the practical aspects of book-keeping however, with its emphasis on entering transactions in ledgers and journals. Indeed, the physical environment and general lack of suitable paper on which to perform these functions would also have hampered the learning process. Thus one is entitled to be sceptical at the overall proficiency of pupils in general, since, in many cases, there were no desks or seats. Also, contemporary accounts indicate that there were no books, only slates, and that pupils had a free day each month in order to find suitable stones with which to write on their slates. Furthermore, in assessing, or estimating the standard to which book-keeping was taught in these hedge schools one needs to take into consideration the age of pupils. Generally, pupils were under the age of 14 years and this would have restricted the amount of material that could be taught to this level. Mason (1816) indicates that the main texts used for teaching book-keeping in the hedge schools consisted of Voster’s (1769) *Arithmetick* and Gough’s *Arithmetic both in theory and practice adapted to the commerce of Ireland as well as of Great Britain* (1770). The availability of suitable texts did not ensure that they were purchased due to their price. Batterberry (1955) suggests that hedge schoolmasters transcribed large quantities of text from Voster and Gough into their own manuscripts for teaching purposes. Dowling (1968) indicates that manuscripts were sold to other teachers by more prominent masters, and one manuscript compiled by Peter Gallegan was valued at £5. It should be noted that the legal aspects of copyright did not apply to Ireland until 1800 due to an oversight of the Copyright Act 1709, which excluded Ireland from its provisions (Cole 1986). One author of an accounting text (Deighan 1807: xix), in order to prevent piracy of his work, offered a reward of “four hundred pounds to any person

who will give information of any attempt made to print or publish this work, without his approbation under his hand and seal first obtained, agreeably to the Act of Parliament in that case provided”.

By analysing the content of such texts, one can identify a vast range of procedures and topics that could have been taught as part of the book-keeping curriculum within the Irish hedge schools, although it is unlikely that all masters achieved the same competencies with their pupils. It is entirely plausible to argue that the quality of book-keeping education was likely to fluctuate considerably from school to school and parish to parish. Therefore, it is reasonable to conclude that, at best, book-keeping pupils were taught how to record ledger entries, using the general journal. It must be acknowledged, however, that these would have been valuable skills for any pupil seeking employment in a commercial position at that time. At worst, the book-keeping tuition in hedge schools would have consisted of memorising typical book-keeping entries accompanied by little explanation or illustration, with the inevitable result of little practical ability being acquired by students.

Moreover, we should also note that the availability of book-keeping lessons in hedge schools was very limited (Mason 1814, 1816). This could have been due to the inadequacies of the master but it may also be, partly, attributed to the fees involved. Generally, pupils had to pay extra for the teaching of book-keeping, with prices at about 4 shillings per quarter, compared with about 2 shillings per quarter for reading or about 3 shillings per quarter for arithmetic (Mason 1814, 1816). These fees may have restricted the demand, in some schools, for the teaching of book-keeping. It is logical to argue that book-keeping would only have been studied by pupils in addition to, rather than to the exclusion of, reading and arithmetic.

One can also speculate as to the likely standard of the teaching in hedge schools by reviewing the overall educational standard achieved in those schools. On balance, the evidence suggests that academic standards were generally poor, even though some centres of excellence existed throughout the country. For example, in his *Statistical Account*, which was based on communications from local clergy, Mason (1814: 5) writes that in the parish of Adamstown and Newbawn (County

Wexford) there were a “few miserable hedge schools where the teachers are almost in as great need of instruction as (the pupils). Here an attempt is made to teach them to read before they can spell, and to write before they can read” and suggested that “the most obvious means of improvement are to be found in some efficient plan of parish education”. In the parish of Kilmactigue (County Sligo) “children have been twelve months at some of these (hedge) schools, without being fit to commence reading lessons of one or two syllables” and for Kilrush (County Clare) “the hedge schools are as miserable (as) in other parts of Ireland” (Mason 1816: 374, 465). Some years later the Head Inspector of National Schools indicated, in relation to the hedge schools, that “there was little good, and much evil in them...there was no uniformity of books, no standard of classification for the children, no class teaching; the instruction was never collective... in fact, there was neither a system of discipline, method, organisation or any of those great principles upon which the moral and intellectual life of a school depends” (Select Committee 1854: 328).

### **The Demise of the Hedge Schools**

Towards the end of the eighteenth century, the Penal Laws slowly lost their momentum and they were gradually repealed in a piecemeal series of laws. O’Hegarty (1952: 20) argues that their abolition would have been influenced by the declaration of independence by the United States of America in 1776, and the fact that Britain would need Catholic and Irish troops in the impending war with France. Moreover, the Catholic Relief Act, 1782 acknowledged that the existing legislation was too severe and had not had the desired effect. Therefore, this legislation permitted Catholics to teach, but under strict conditions such as pledging allegiance to the Crown, not teaching in Protestant schools and not teaching Protestant children. The modification of these restrictions on Catholics resulted in a number of Catholic teaching orders setting out to provide the poor with a Catholic education. For example, the Christian Brothers began their series of primary schools for boys in 1802, following the example of the Mercy Sisters, who had commenced their education of girls a short time previously. Nevertheless, a few years later one contemporary commentator wrote that “the state of education in Ireland is

truly lamentable, and her legislators could not confer a more signal blessing upon the country, than providing an ample remedy for the present defective system” (Barlow 1814: 361).

Gradually, a consensus of opinion developed which favoured the State assuming a dominant role in extending a nationwide system of elementary education. Daly (1979) points out that around this time the Catholic clergy were facing an educational crisis, with an increasing demand for education from a growing population, the need to finance its Church building programme and the danger that many of the young population that were unable to afford to pay for their schooling might be attracted to free proselytising schools. After much debate a ‘national’ education system, free of any suspicion of proselytism, was established in 1831. It is interesting to note that around that time close to seven million Irish people – about six million Roman Catholics and one million Protestants of various denominations – lived on the island (Coleman 2007).

Daly (1979, p. 162) argues that the “national schools did not mark a sudden discontinuity, in many instances existing schools and teachers continued with a new source of finance”. Following the practice within some of the hedge schools, the subject of ‘book-keeping’ was formally added to the curriculum of the national schools. The minimum amount of proficiency in the subject required students “to know how to keep cash, personal, real, and farm accounts and how to write out bills, shop accounts etc.” (Commissioners of National Education 1860: 2). However, hedge schools did not immediately disappear, since subsequent evidence given to the Royal Commission (Powis report 1870) estimated that there were at least 500 to 600 hedge schools still in operation towards the end of the 1860s. Indeed, in addition to providing an account of some hedge schools, Fernandez-Suarez (2006) describes and colourfully indicates that the last documented hedge school in Ireland was in use until 1892. A possible reason for their continued existence is the fact that the goal of the national school system was “as far as practicable, to bring forward an intelligent class of farm labourers and servants” (Commissioners of National Education in Ireland 1837-38: 125), whereas the curriculum and instruction in hedge schools was more flexible.

### The Impact of the Teaching of Book-Keeping in Hedge Schools

A number of important implications can be drawn from the existence of hedge schools and the teaching of book-keeping in such schools during the eighteenth century. Initially, it is important to stress the role of hedge schools in the educational and cultural fabric of Irish society at that time. We have already noted that, according to the Commission of Irish Education Inquiry (1826), about 70% of Irish pupils attended hedge schools; and for many of these this would be their only formal educational experience. Furthermore, the curriculum of hedge schools helped to inform the curriculum of the Irish national school system that was established in 1831. In other words, the availability of tuition in book-keeping in the modest hedge schools was the catalyst for the subject's inclusion in the emerging State education system. Book-keeping was an important part of the new curriculum and, like other subjects, it had its own specially prepared teaching text (Clarke 2008).

The second implication is based on Vangermeersch's (1997) argument that a knowledge of book-keeping or accounting never did anyone any harm; but that countless people have been disadvantaged by not having knowledge of the discipline. The possession of book-keeping skills (together with an underlying arithmetical prowess) would have represented, for some, an important attribute that was attractive to potential employers. In other words, as Fuller (1994) argues, when relatively few people received formal schooling, education served as a vehicle for social mobility, enabling the lower classes to improve their social standing. Book-keeping skills would have been useful in acquiring employment as a clerk, which would open up consequent career opportunities in Ireland.

In addition, the teaching of book-keeping in the Irish hedge schools would have used the English language: the language of the emerging middle and upper classes. Thus, knowledge of book-keeping, together with some basic knowledge of the English language, would have been a valuable resource that was brought by Irish emigrants to the new world across the Atlantic. Kojima (1995) reminds us that as a result of the shortage of currency in

the American colonies during the eighteenth century, the delay of payment and difficulty of precise settlement was inevitable. Under such circumstances book-keeping skills were an invaluable asset for potential employees.

In addition, O'Connell (1942) points out that during the 1800s many Irish schoolmasters found their way to America, where they had ample scope for their activities, and he suggests that the Irish schoolmasters were the first to introduce a clearly defined school system into the Mid-West territories. Thus, Koos (2001) argues that many of the pedagogical techniques, traditions and curricula found in the schools of the American frontier can be traced to the hedge schools of Ireland. Other Irish emigrants, such as Cornelius Lynch, taught book-keeping, with other subjects, in New York in 1740; as did Terence O'Reilly in 1789 (O'Connell 1942). Furthermore, another personality, William Jackson, is described in *Wilson's Dublin Directory* (1780) as a "teacher of book-keeping and Accounts". We subsequently know that Jackson published a text entitled *Book-keeping in the true Italian form of debtor and creditor* (c. 1761). Jackson may well have emigrated to America and taken with him his book-keeping text, since in 1801 a text was published in Philadelphia entitled *Book-keeping, in the true Italian form of debtor and creditor by way of double entry, or, practical book-keeping: exemplified from the precepts of the late ingenious D. Dowling*, and was published continuously until 1816.<sup>2</sup> Furthermore, Gough's book (1770) was subsequently adapted and printed in the United States since it was "particularly fitting the work for the improvement of the American Youth" (1796).

The Irish hedge school influence may also extend to Australia. Craig, Ó hÓgartaigh, and Ó hÓgartaigh (2004: 78) have drawn our attention to John Kenny, an Irishman transported to New South Wales in 1793 as a common criminal, who probably was the first teacher of double-entry accounting in Sydney, and the "possibility that he had been taught book-keeping in hedge schools in Ireland should not be dismissed".

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2. Based on the library catalogue of the University of Mississippi, whose entry also includes Daniel Dowling as an additional author.

## Summary and Conclusions

This paper has provided an overview of the teaching of book-keeping in eighteenth century Ireland. The hedge schools provided a very basic education and, from the available evidence, we know that book-keeping was one of the taught subjects. Contemporary references, in official publications, to its teaching are both positive and negative. The subject focussed, almost exclusively, on various aspects of double-entry book-keeping and the emphasis was very much on learning the rules of double-entry rather than their explanation or underlying theory. Nevertheless, this book-keeping emphasis, rather than the emphasis on profit calculation and asset valuation, would have been appropriate at that time (Parker 1994).

Two tentative conclusions can be drawn from the teaching of book-keeping in the hedge schools of Ireland. The first is that the availability of the subject in the hedge schools resulted in the subject's formal inclusion

within the curriculum of the Irish national school system in 1831. This was an important development.

The second conclusion is that knowledge of book-keeping skills, with a required knowledge of the English language and commercial terms, was an important attribute which would have been useful in acquiring employment as a clerk or in a commercial position. In addition, these 'portable' skills would have been a valuable resource that was brought by Irish emigrants to the New World across the Atlantic. Furthermore, there is evidence indicating that the hedge school masters may have continued with their educational activities so that some of the pedagogical techniques, traditions and curricula found in the schools of the American frontier can be traced to the hedge schools of Ireland. Other Irish emigrants taught book-keeping in more glamorous surroundings in the United States and elsewhere.

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