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**Trader Sailor Spy**

by

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# **TRADER SAILOR SPY**

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## **ABSTRACT**

Set at the Cape of Good Hope in the late eighteenth early nineteenth century, this study makes use of archival material from the Oriental and Indian Office Collection and the printed records of the Cape Colony to review the employment of John Pringle, an employee of the East India Company from his education through to his death. In addition to providing an intimate understanding of the diverse employee related activities of a single individual during this period, this study provides evidence of the profession of accountant in early trade directories. The paper also provides evidence that as an employer, the East India Company exercised a consumer control model of occupational control. By reviewing John Pringle's early education and his activities, number of very early signals of movements can be identified that provide tentative evidence of progress towards occupational ascendancy occurring as early as the late eighteenth century.

## **KEY WORDS**

Cape of Good Hope, East India Company, John Pringle, professionalisation; signals of movement; occupational ascendancy

# Trader Sailor Spy

*it will never be a simple matter either to understand the early modern profession or to compare it with that of the present day. Comparison can be a tool for understanding, but it can also be a barrier to it (Rosemary O'Day, 2001, p. 115)*

## 1.0 INTRODUCTION

A number of studies examining the professionalisation of accounting based on prosopographical analyses have identified the individuals, and provided explanations of the formation or organisation in the mid nineteenth century of professional associations. They are often predicated on a modern understanding of theoretical knowledge, ethics and institutional monopoly, which is then used to explain pre-modern professions. This means that the studies have overlooked the fact that professions evolved from a philosophy of life which emerged during the sixteenth century.

This paper is set in the period prior to the formation of professional associations. It first considers whether, from a mid-eighteenth century perspective, differences existed between an occupation and a profession because, as Carnegie and Edwards (2001) explain, in order to better understand accountings movement towards occupational ascendancy, a broad analytical framework should be adopted in which the focus should be on the occupation rather than the profession. This also necessitates an understanding of the various models of occupational control so that the correct model that underpins the study can be identified.

The characteristics of the consumer controlled model, patronage, in which the consumer defines their needs and determines how they should be met, are then reviewed to contextualise the appointment and duties undertaken by the individual central to this study. Thereafter the historical background to the British occupation of the Cape of Good Hope is detailed to frame the study.

The paper provides evidence of the EIC exercising the consumer control model of occupational control. A number of signals of movements that suggest progress towards occupational ascendancy are identified.

## 2.0 OCCUPATIONS AND PROFESSIONS

A number of recent studies of the professionalisation of accounting have been based on prosopographical analyses of the profession (for example Carnegie & Edwards, 2001; Edwards, Carnegie & Cauberg, 1997; and Walker 1988). These studies have been used to identify the individuals involved in, and explain the formation or organisation, of professional accounting associations in the late nineteenth century. O'Day (2001) has however criticised similar studies in other disciplines on the grounds that they overlook a feature of the period – “that the learned professions grew out of a philosophy of life which emerged during the tumults of the sixteenth century (both Renaissance and Reformation) and held the educated sectors of society in its grip for a hundred years or more” (p. 15). Those practicing the learned professions in pre-modern society, the clergy, lawyers and physicians, and later in England it could be argued the military, saw service as their *raison d'être* (O'Day, 2001, p. 15). Those who entered those professions did so out of a sense of service or duty rather than a means of earning a living. As O'Day, (2001, p. 5) rationalises, “It was this philosophy which enabled professionals to lay out a professional ethic and claim authority as well as expertise”.

Developing concepts of professionalisation to explain observed differences between occupations conventionally regarded as professions, have focused on institutional orders developed around occupational activities (Johnson, 1972, p. 41). It is studies such as these that O'Day (2001) suggests have taken place from incorrect perspective. That is the studies have been predicated on a modern understanding of theoretical knowledge, ethical code and institutional monopoly which is then used to explain pre-modern professions.

In studies of professionalisation, insufficient attention has been paid to occupational activities. This is significant as it is unlikely that different occupational activities have evolved into professions in a similar manner. Investigating how specific occupational groups evolve “offers the prospect of the development of broad multi-dimensional theories of professions which are grounded in the historical comparisons” (Walker, 1995, p. 287).

This position appears to be supported by Carnegie and Edwards (2001). They suggest that a number of ‘signals of movement’ accompany the movement of an occupational groups’ movement towards occupational ascendancy. Signals of movement identified in periods prior to occupational ascendancy identified by Carnegie and Edwards (2001, p. 303 – 304) include the:

creation of a specialist knowledge base;  
emergence of an identifiable occupation group;  
holding out of oneself to the public as an expert provider of specialist services;  
arrangement of listings in commercial and trade directories;  
establishment in certain jurisdictions of formal links between groups of accountants and clerks; and  
congregation of accounting practices in certain precincts of a city.

These they argue, are activated by individuals in periods before both and after the formation of professional associations. This means that in order to better understand accountings movement towards occupational ascendancy, a broad analytical framework should be adopted in which the *occupation* rather than the *profession* should be the focus of the study (p. 304). This would suggest that an appreciation of, or understanding professionalisation must commence with an identification of an occupation rather than the circumstances leading to the formation of professional associations. In addition any examination of an occupation or of an individual involved in that occupation, needs to consider the local time specific context in which the study takes place. In particular the social, economic and political context in which the individual practising the occupation functioned, needs to be understood.

Other than the work undertaken by Romeo and Leaby (2004) who examined the US accounting profession in the nineteenth century, research into signals preceding the development of the accounting profession is limited. By drawing on the archival material contained in the Oriental and Indian Office Collection contained in the British Library, and the printed records of the Cape Colony, together with other factors, an intimate understanding of the diverse occupation of a single individual prior to the formation of professional association, can be established. By reviewing the employment of John Pringle, an employee of the English East India Company (EIC), this paper seeks to examine how his occupation evolved from the time of his education, through his appointment as a writer to the Bombay establishment, to his appointment as EIC agent at the Cape of Good Hope, to his death in 1815. In so doing, this paper will argue that embryonic ‘signals of movement’ that heralded the professionalisation of accounting can be identified within the occupation of writers or agents of the EIC.

This paper has the following structure. In the next section, the distinction between an occupation and profession is discussed, and in particular how it relates to the accounting profession. This is necessary to establish whether as early as the late eighteenth century and the early nineteenth century the professionalisation of accounting had commenced. The

historical background to the British occupation of the Cape of Good Hope is provided to frame the study. Thereafter, the early life of John Pringle, his education requirements and appointment to the Cape of Good Hope is provided. The information provided suggests that his first appointment was something more than a mere EIC agent. Pringle's second appointment is then detailed to illustrate how his functions had changed. A number of accounting issues associated with the Cape of Good Hope factory are then reviewed.

### **3.0 THE RISE OF THE PROFESSION**

Prior to the formation of professional associations in the middle of the nineteenth centuries, what was to become professions were not rigidly defined or uniformly organised. In addition, there was no significant semantic distinction between the term 'profession' and other 'occupation' (Corfield, 1995). Both terms were used to describe an individual's main source of employment. In the eighteenth century, any reference to 'profession' or 'trade' simply meant occupation (Corfield, 1995, p. 19). While accounting was not considered a profession until the middle of the nineteenth century, it was however considered an occupation in organisations such as the EIC prior to this date. As such it is instructive to attempt to identify the time frame when the occupation of accountant became widely accepted outside large organisations.

No reference is made in Campbell's 1747 edition of *The London Tradesman*, an early trade dictionary, to the occupation of accountant or accomptant. However, an early indication of the embryonic development of the occupation can be determined from the discussion of the trade of merchant. In describing a merchant's education a number of essential characteristics are identified. These include, being able to understand and write their mother tongue perfectly and with judgment, learn all trading languages, French, Dutch and Portugueze, and being competent in "Figures and Merchants accompts" (p. 293 – 294). Other important characteristics suggested by Campbell (1747) include integrity and application.

An early description of the occupation of accountant or accomptant is described in Postlethwayt's (1766) *The Universal Dictionary of Trade and Commerce*, published in 1766. Here an accountant is described as someone appointed to keep the accounts of a public company such as the India Company. In order to practice this occupation one had to be "skilled in the art of debtor and creditor, as well as in that of numbers" (1766).

By the late eighteenth early nineteenth century, wealth had started to become a source of prestige (Corfield, 1995). This meant that the selection by an individual of an occupation described in trade directories such as those by Campbell and Postlethwayt were viewed as a mechanism for obtaining wealth and upward mobility. This led to the rise of the professional middle class which coincided with the rise of the commercial middle classes.

Having distinguished between the terms occupation and accountant certain factors that may have impacted the professionalisation of the occupation are examined. In this context, professionalisation should be viewed as “a historically specific process which some occupations have undergone at a particular time, rather than a process which certain occupations may always be expected to undergo because of their ‘essential’ qualities” (Johnson, 1972, p. 44).

### **3.1 Professionalisation and professionalism**

Professionalisation has been used in the accounting literature to provide a framework explaining the professionalism of accounting from a historical perspective. This has however proved difficult due to the variety of ways the term ‘professionalisation’ is used in the sociological literature. This literature focuses on how professionalism is defined (a societal structure) and how occupations professionalise (the process) (see Larson 1977 p xvii and the discussion on page 179; Johnson 1972; Macdonald 1995). In this section how the concepts of professionalisation and professionalism used in this paper are reviewed to provide its underlying framework.

Johnson (1972, p. 21 – 22) identifies a number of ways the concept of professionalisation has been used in the sociological literature. Those include: broad changes in the occupational structure; increases in occupational associations regularising the recruitment and practice of a specific occupation; a complex process in which an occupation comes to exhibit a number of attributes which are essentially professional (including the existence of professional associations); or a series of ‘predictable stages of organisational change’ an occupation passes through before resulting in professionalism. Professionalisation then, is the examination of the circumstances which individuals involved in an occupation develop professional characteristics and traits where they become professionals and their occupation becomes a profession.

As the end state of professionalisation, professionalism is a particular form of occupational control rather than an expression of the inherent nature of particular occupations Johnson (1972, p. 45). In a similar vein, Larson (1977, p. xvi) suggests it should be viewed as a process by which producers of special services seek to constitute and control markets for their expertise.

### **3.2 Occupational control**

A profession then is not an occupation but rather a means of controlling an occupation. How the profession is controlled depends to a large extent on the producer-consumer relationship; who defines the consumers' needs and how the needs should be met (Simpson, 1983; Johnson, 1972).

The consumer controlled model of occupational control sees the consumer define their needs and providing the criteria for how these needs should be met. This relationship is referred to as patronage, which may be either oligarchic or corporate. Occupations under oligarchical patronage, a characteristic of seventeenth and eighteenth century England, were largely restricted to the service and subject to the control of aristocracy (Johnson, 1972), where the patron or oligarchy is the major consumer of professional services. This can be distinguished from corporate patronage where the major consumers of professional services are large corporations. Here the service is provided by house accountants or attorneys or within the organisational context of a professional bureaucracy dependent on the corporate business (Johnson, 1972). With both forms of patronage, the consumers of 'expert' services originate with a small, powerful, unitary clientele. Under both forms of patronage, the profession forms part of the patron's hierarchical organisation. The supplier of the service defers to his patron and identifies with the organisation rather than the 'professional' community.

Johnson (1972, p. 66) identifies the following characteristics as existing in the consumer controlled model of occupational control.

*Under patronage, recruitment is based on sponsorship. The criteria for sponsorship are shared values and statuses; that is to say, the professional shares the values and to some extent the status of the patron. Technical competence is not the sole or even the major criterion of evaluation. This means that a small, servicing elite of practitioners share to some degree the social origins and characteristics of those who use their services.*

The supplier of the service should be socially acceptable and share the same tastes and values of his patrons. While theoretical knowledge is important, of more relevance is the knowledge that serves the patron directly (Simpson 1983), including knowledge of local conditions as well as the skills and experience the service provider has developed in dealing with the patron's problems. Local reputation, predicated on conformity with local customs and beliefs concerning non-professional matters rather than conformity with the professionally defined norm, is the basis of prestige, rather than real expertise. Unlike the producer control model where the service provider may have a sense of public service, in the consumer controlled model, the service provider thinks of the patron rather than the public (Simpson, 1983, p. 111 – 112) which is understandable as performance is evaluated by the patron, rather than the public. The consumer model gives rise to what Johnson (1972) calls the “notion of a professional gentleman”.

Regulation is synonymous with occupation control. It is a central tenant underpinning the professions, including early modern professions. Regulation and by implication organisation, commenced in the eighteenth century and was aimed at ensuring consumer confidence in the professions. This argues Corfield (1995), turned out to be a major turning point in the history of professions. Regulation occurred in all professional occupations that made professional appointments as certain minimum standards were expected from their appointees, even if, as Corfield states, “supervision was not always efficient” (p. 24).

Of the different forms of occupational control considered above, only one of them can be considered relevant to the development of the early modern profession, namely the consumer controlled model. It is this model that underpins the remainder of this paper.

In the next section the historical background to the occupation to the Cape of Good Hope is provided to contextualise the study.

#### **4.0 HISTORICAL BACKGROUND TO THE OCCUPATION OF THE CAPE OF GOOD HOPE**

The English East India Company (EIC) was arguably the most significant organisation in the seventeenth and eighteenth century. Founded in 1599, it has been called the greatest of the joint stock companies. At its height it had established itself in China and India as well as having a presence at various times in countries as diverse as Australia, South Africa, Japan,

the American colonies and St. Helena. Its monopolies enabled it to dominate international trade in the eighteenth century and beyond. As it increased in size and importance it used its army, navy, civil service and church to expand its sphere of influence and establish an empire.

As an organisation, it was a monopoly both in form and constitution (Cunningham 1925, p. 255). Its first charter issued by Elizabeth I on 31 December 1600 provided the EIC with an initial fifteen year trade monopoly covering all trade both to and from Asia. These monopoly-trading privileges were periodically renewed during the seventeenth and eighteenth centuries until 1813 and 1833 when the trade monopolies with India and China respectively, were abolished. During the monopoly period, it was illegal for any British merchant vessel to sail past the Cape of Good Hope without the Company's licence, which was issued only in exceptional circumstances (Arkin 1960, p. 189).

In the early years of voyages between Europe and Asia, the Cape of Good Hope was viewed as an attractive halfway station. Here ships' crews could obtain fresh supplies, undertake repairs and rest up before undertaking the final leg of the journey. In the period prior to its settlement by the Dutch, the EIC had considered a number of schemes to develop a shipping supply station based at the Cape of Good Hope (Gerber, 1998). None of these schemes eventuated and the Dutch took control of the Cape of Good Hope in 1652. Rather than making use of the Cape of Good Hope, the EIC considered St Helena as being more appropriate for the purposes of supplying homeward and outward bound ships. This meant that until the end of the eighteenth century, the Cape of Good Hope was at the periphery of the EICs trading concerns (Gerber, 1998). Reasons for this lack of interest on the part of the EIC included a lack of significant exports being produced at the Cape and an absence of identified mineral deposits likely to attract investment. Additional mitigating factors against piquing EIC interest was the lack of suitable coastal harbours, the non-existence of navigable rivers leading into the interior, and a shortage of cheap labour making, economic ventures expensive (Beck, 2000). Finally, the numbers of inhabitants at the Cape of Good Hope did not provide a profitable market for the commodities, including wine, wheat, hides and aloes produced there.

Changes in how the British viewed the Cape of Good Hope commenced during the American War of Independence. Subsequently when in May 1780 an alliance was signed between France and Holland who then allied themselves with American, the British became concerned

that the Cape of Good Hope would fall into French hands. The strategic position of the Cape of Good Hope on the shipping routes would mean that French occupation could detrimentally affect EIC Asian trade. EIC plans for the invasion of the Colony were approved by the British Cabinet. Unfortunately from a British perspective, a French agent in London, Francis Henry de la Motte<sup>1</sup> (Anon(a), undated), was able to get a message to the French admiral at Brest advising him of the strength and time of sailing of Commodore George Johnstone's expeditionary fleet. Johnston's fleet was intercepted by the French at Porto Praia, in San Jago, off the Cape Verde islands where it was laid up (Warren, 2002). The resulting naval action resulted in a delay which ensured the French fleet was the first to arrive and occupy the Colony (Anon(b), undated).

From the 1770's the EIC received regular intelligence reports on the activities at the Cape of Good Hope (Gerber 1998). Concerned about the accuracy of intelligence they were receiving, led the Select Committee of the Government of Madras in October 1780 to appoint Richard Lewin as resident agent to the Cape of Good Hope. His brief was as Gerber (1998, p. 81) explains to gather intelligence 'on the motions and designs of our enemies'. Lewin's was not successful in this endeavour as on his arrival at the Cape in December 1780, the then Dutch Governor, Baron Joachin van Plettenberg, refused to accept his credentials. He was ultimately detained, held incommunicado, only being released in September 1783 when he returned to England (Gerber, 1998).

This occupation between 1781 and 1784 had immediate and long term repercussions. French control over the Cape of Good Hope ensured they were able to increase their depredations on the EIC shipping trading between Asia and Europe, as well as supply Mauritius and Bourbon, French Indian Ocean naval bases, with provisions. Threats to shipping reduced in 1784 with the cessation of hostilities and the departure from the Cape of the French. Some threats to EIC shipping still however existed from privateers operating from French bases on Mauritius and Bourbon.

Two weeks after the execution of Louis XIV, France declared war on Great Britain and Holland on 1 February 1793. From early in 1793, the Court of Directors' had been reviewing

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<sup>1</sup> de al Motte's sentence was "That he should be hanged by the neck, but not till he was dead, then to be cut down, and his bowels to be taken out and burned before his face; his head to be taken off, his body cut into four quarters and to be at his Majesty's disposal".

their position on the Cape of Good Hope.<sup>2</sup> French frigates and privateers continued to operate from bases on the Islands of Mauritius and Bourbon from where they controlled the East African portion of the Indian Ocean. Further complicating matters was the fact that St Helena was no longer an adequate supply station as it was itself becoming increasingly dependent on external supplies. Securing access to the Cape of Good Hope for re-victualling, repair and refitting purposes, was therefore a priority. Furthermore, British control would ensure that the Cape would no longer be a source of provisions for Mauritius and Bourbon (Philips, 1961). The importance of the Cape of Good Hope from the British perspective was succinctly argued by Captain Blankett in a letter to Evan Nepean, under Secretary to the War Department on 25 January 1795:

*Whatever tends to give France the means of obtaining a footing in India is of consequence to us to prevent, it would be idle in me to say anything more to point out the consequence of the Cape than to say that what was a feather in the hands of Holland will become a sword in the hands of France (Theal, 1898, p. 26)*

Even before the commencement of the war in 1793, the EIC had entered a request to the British ambassador at The Hague that he discuss the possibility of British troops being sent from St Helena to protect the Cape. At this stage the Dutch were unwilling to accept this infringement of their sovereignty but were prepared to make a number of other concessions. These included ceasing to supply Mauritius and Bourbon with provisions, and an acceptance of British naval rather than military protection (Furber 1931, p. 106). A final concession was that the Dutch agreed to accept an EIC appointed resident ‘agent’ at the Cape of Good Hope where his duties ostensibly were to arrange provisions for St Helena which was still being used by the EIC ships as a supply station (Arkin, 1960, p. 191). When hostilities broke out, the resident ‘agents’ of the French governments at Mauritius and Bourbon, were expelled from the Cape (Arkin, 1960, p. 191).

## **5.0 JOHN PRINGLE**

This section examines the early life and education of John Pringle. This study differs from other biographical studies (for example Carnegie, Parker & Wigg, 2000; Carnegie and Parker,

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<sup>2</sup> Since becoming President of the Board of Control of the EIC on 5 September 1784, the actions taken by Henry Dundas and detailed in Philips (1961) and Furber (1931) would indicate that this French occupation had clearly illustrated to him the strategic importance of the Cape of Good Hope from both a naval and trade perspective.

1996) in that it examines Pringles occupation rather than the transfer of accounting technology from England to the colonies.

Not much is known of Pringle's birth and early life, although his existence is documented by Pringle (1933)<sup>3</sup> in a review of the Pringles or Hoppringills of the Scottish Boarders. John Pringle was born on 3 February 1769 in Edinburgh (IOR/J/1/12, p. 40). Pringle's grandfather, John Pringle, represented Scotland (1707-1708) and Selkirkshire (1708-1729) as a member of parliament in Westminster (Furber, 1931 and Sedgwick, 1970), before being raised to the bench of the Court of Session as Lord Haining (Arkin, 1960, p. 309 and Hancock, forthcoming).

Pringles father, incidentally also John Pringle, the younger son of Lord Haining, was intimately involved in the Madeira wine trade with a number of other Scottish merchants (Hancock, forthcoming) where he amassed 'an ample fortune' (Pringle, 1933, p. 175). On his return from Madeira, Pringle senior divided his time between his property in Scotland and his business interests in the firm of Scott and Pringle of Threadneedle Street, London (Namier & Brooke, 1964). He entered parliament in June 1765 where he represented Selkirkshire until his resignation in 1786. Pringle senior has been variously described as 'a most useful and public-spirited gentleman' (Pringle, 1933, p. 176), or 'a kindly and generous man, he was beloved by his kinsmen and constituents, whom he advised and assisted in their financial affairs and who returned him unopposed for over 20 years' (Namier & Brooke, 1964). However he never married Elizabeth Taylor, meaning his son John, was illegitimate.

Information about Pringle's early life is sketchy. For example, no records exist of his early school years. However it is known that he did attend school at the Uxbridge Academy<sup>4</sup> in West London, run from the Uxbridge Common home of its principal, the Reverend William Rutherford. At the time of applying for an EIC Writership, Rutherford was able to make the following observations on Pringle's scholastic ability:

*These certify that Mr John Pringle at my school and under my care went this a regular course of Arithmetic and Bookkeeping and made commendable progress in other branches of education (IOR/J/1/12, p. 38)*

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<sup>3</sup> This early work contains a number of inaccuracies.

<sup>4</sup> Grammar schools focused on educating those who were entering the traditional professions; clergy, doctors or lawyers, while schools such as the Uxbridge Academy, provided instruction for students about to embark on commercial pursuits.

Pringle's petition to the Court of Directors was read on 4 March 1789. In his petition Pringle emphasized his education in Writing and Accounts and "humbly hopes himself qualified to serve your Hons. Abroad" (IOR/J/1/12, p. 38). He requested appointment to the Bombay establishment and was prepared to provide whatever security the Court of Directors required. At the time of Pringle's appointment there was a 12 year career scale, writer, factor, junior merchant, senior merchant (Farrington, 1976, p. 3). The EIC requirement that those seeking appointment have appropriate training provides early evidence of the creation of a specialist knowledge base, as well as the emergence of an identifiable occupation group.

Although there is no information on which director provided his patronage,<sup>5</sup> his petition was recommended by one of the directors of the time, Nathaniel Smith. The nature of Pringle's and indeed other writer's appointments to the EIC is consistent with the consumer controlled model of occupational control. Writers formed a distinct part of the EIC hierarchical organisation, the consumer of the 'expert' services provided by the writers.

### **5.1 Early employment with the English East India Company and appointment to the Cape of Good Hope**

When first employed by the EIC, Pringle was sent to Bombay as a Writer<sup>6</sup> serving there from 1789 to 1793, before returning to England on the grounds of ill-health. Shortly after his return to England, Pringle was appointed agent to the Cape of Good Hope by the EIC Secret Committee.<sup>7</sup>

It is interesting to speculate why at the age of 24, Pringle whose last position had been a Writer in Bombay, the lowest position in the company's service, and whose education included 'a

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<sup>5</sup> How the system of patronage how writers were appointed is detailed in Philips (1961). The right to make initial nomination of all servants (to India) was exercised by the Court of Directors, who divided up the patronage of the year among themselves. A writership was estimated to be worth £3500, while a military cadetship £150-£500 (p. 15). Each director had the right to nominate one writer and several cadets every year. Obtaining an EIC patronage for children could be difficult even when their families were well connected (Webster, 2005, p. 107).

<sup>6</sup> Company writers were sent to India usually before they had reached eighteen (Philips, 1961, p. 125).

<sup>7</sup> Pitt's India Act, 1784 required the Court of Directors to appoint a Secret Committee. This committee was to consist of any number of the directors, not exceeding three. Article XVI of Pitt's India Act required that the Secret Committee shall

*from time to time, upon the receipt of any such secret orders and instructions concerning the levying of war or making of peace, or treating or negotiating (sic) with any of the native princes or states of India, from the said Commissioners for the Affairs of India, as are herein-before mentioned, transmit to the respective governments and Presidencies in India a duplicate or duplicates of such orders and instructions, together with orders in writing, signed by them the members of the said Secret Committee, to carry the same into execution; and to all such orders and instructions, so transmitted, the several governments and Presidencies in India are hereby required to pay the same obedience as if such orders and directions had been issued and transmitted by the Court of Directors of the said United Company (24 Geo. III c. 25).*

regular course in Arithmetic and Bookkeeping’, was recommended by Dundas for appointment to this sensitive position. There are two possible reasons for this. Pringle’s knowledge of Dutch, fluency in French and other general qualifications (IOR/L/P&S/5/563, p. 72 and Gerber, 1998, p. 153), and the possibility of an association between Pringle and Dundas.

Drawing on the work of Arkin (1960), Gerber (1998, p. 153) argues that Dundas was an informal patron of Pringle and as such, his appointment to the Cape of Good Hope, was organised by him. In supporting this position Gerber (1998) argues that Dundas had built up far-reaching family interest among his ‘kinsmen in Scotland’ (p. 153).<sup>8</sup> In addition, Pringle’s father had received political favours from Dundas as well as supporting him (Furber 1931, p. 191). Gerber goes so far as to suggest that after Pringle’s father died in 1792, Dundas recognised his loyalty by maintaining his son in the Dundas network (1998, p. 153).

A complementary insight into the nature of his appointment can perhaps be obtained from a review of the work of Sparrow (1998). She provides evidence of providing an agent gathering intelligence with a cover in the form of a letter from an employer stating that they were an “agent for commercial purposes” (p. 287).

Gerber (1998) and Arkin (1960) have both stated that there is no known record of Pringle’s instructions for his first agency. While on the face of it this may be true, a careful reading of the Secret despatches to Bengal and other selected Indian Office Records provides an indication of the Board of Commissioners for the Affairs of India and the Secret Committee’s thinking regarding Pringle’s duties. An example of this is the decision reflected in the minutes of the Board of Commissioners for the Affairs of India held on 19 November 1793 at which Henry Dundas (President), William Pitt and Lord Mornington were present. At this meeting plans were formulated for an attack on the Islands of Mauritius and Bourbon. It was resolved that a letter be sent to the President and Council of Fort St. George directing that

*In event of the expedition against the Islands of Mauritius and Bourbon being successful, a person properly qualified, be sent thither to collect useful Information, whether Political, Commercial or Botanical (IOR/L/P&S/2/1, p. 31).*

A later meeting the next day, the Secret Committee sent a letter to Secretary Dundas in which they advise that they had appointed Mr John Pringle of the Bombay Establishment to the Cape of Good Hope

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<sup>8</sup> Some evidence of the extent of Dundas’s patronage among the Scots is provided by Brown (1998).

*for the purpose of providing such Provisions & Stores as may be necessary to be sent to the Army which shall be left at the French Islands, in case the intended Expedition shall prove successful* (IOR/L/PS/1, p. 184).

Finally, a despatch from the Secret Committee to the Court of Directors of the Governments of Bengal and Madras on 20 November 1793 they advised that John Pringle of the Bombay Civil Establishment had been appointed as Commissary for “the purpose of procuring such Articles of Provisions at the Cape, as may be indented for by the Commanding Officer to be left at those islands, in the event of the expedition proving successful” (IOR/L/P&S/5/563, p. 74). The Board of Commissioners for the Affairs of India also made a vague promise as to remuneration in that they resolved to recommend to the Court of Directors that “at a proper time, to make him such reasonable allowances as may be judged proper” (IOR/L/P&S/2/1, p. 32).

Pringle’s appointment was approved by Dundas on the 26 November 1793. At this time he was provided with a letter of credence from the Dutch Minister to the Governor of the Cape of Good Hope together with a letter from the Secret Committee in which details of his appointment and instructions were provided (IOR/L/PS/1, p. 184). On receiving his instructions, Pringle immediately departed for Portsmouth and embarked on the Orpheus, for the Cape of Good Hope.

The apparent haste in which Pringle’s appointment was made makes and the absence of remaining instructions makes it unusual. From subsequent letters written by him (for example IOR/G/9/6, p 64 and Gerber 1998), it is possible that some of the more sensitive instructions as well as those relating to his remuneration and commission (considered later) were verbal rather than written. This would imply that Pringle’s most important function was the collection of intelligence (see for example IOR/G/9/26, p. 18) on French activities in the Indian Ocean.

## **5.2 Intelligence matters**

Pringle arrived at the Cape on 16 February 1794. Shortly after his arrival he presented his credentials to the Cape Governor, Mr Abraham Sluysken who refused to admit Pringle in any ‘Public Capacity’ (IOR/G/9/26, pp. 5 – 6). From the tone of a letter dated 20 February 1794 to the Secret Committee (IOR/G/9/26, pp. 5 – 6), it would appear that Pringle had attempted to force the Governor’s hand and impose himself on the Dutch Governor. In his report to the Secret Committee he stated that

*in my opinion to deny the Privilege of Gt Britain (as in such a case, the Company & Kingdom were in fact one) to send an Agent to transact her own affairs, at a place belonging to one her nearest allies was an infringement of all treaties, and an action that could not be justified by any precedent afforded on our part with respect to the Dutch.*

In an attempt at diplomacy, Governor Sluysken indicated that he was willing to permit Pringle to “remain for sometime (a year or so but not longer) under pretence of sickness”.<sup>9</sup> Pringle objected to this but was clearly not in a position to refuse. He did however implore the Secret Committee to ‘obtain a letter of credence from the Master General Dutch East India Company fully explaining the privileges he has’ (IOR/G/9/26). In this letter Pringle also expressed his disappointment in not being able to establish the capacity of the Cape to provide the supplies necessary, but it is uncertain whether he was referring to supplies for St Helena, for the planned invasion of the Islands of Mauritius and Bourbon, or EIC shipping calling at the Cape.

Throughout this first year, Pringle made a number of unsuccessful attempts to have the Dutch authorities at the Cape recognise his position (IOR/G/9/26, pp. 17 – 20). He was also not permitted to undertake any duties normally associated with that of a commercial agent. This enabled Pringle to focus his attention on intelligence and military matters. From his vantage point at the Cape, Pringle was able to keep the Secret Committee apprised of the intelligence gathering operations being undertaken by the French off the Coast of Malabar<sup>10</sup> and the number and nationalities of prizes carried into Mauritius,<sup>11</sup> as well as the names of frigates and privateers, their guns and men, fitted out from the Isle of France.

From the tone of Pringle’s correspondence with the Secret Committee it appears that he was fully aware of the nature of the duties he was undertaking, although he sometimes appeared to despair about the quality and quantity of the information he was providing (IOR/G/9/26, p. 18). He sought to obtain as much military and political intelligence on Mauritius as possible. For example, on 24 February 1794, Pringle advised the Secret Committee that more than 4000

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<sup>9</sup> This was a feasible excuse as Pringle had returned from India originally on the grounds of ill health. An examination of the Cape of Good Hope Factory Records provides ample evidence of the frequency of his bouts of illness. (See for example IOR/G/9/6, pp. 365 – 368; IOR/G/9/7, pp. 15 – 16; IOR/G/9/7, pp. 33 – 34 and IOR/G/9/8, pp. 12 – 13.)

<sup>10</sup> Long, narrow coastal plain, south western India

<sup>11</sup> Prizes carried into Mauritius 6 English, 2 Dutch, 2 Arab, 2 Portuguese, 1 American and 1 Dane pillaged near Ceylon, & 40 bales of English Goods taken out of him. The Lascars of all those Prizes were sold as slaves, with a number of Malay men taken off the Dutch Ships (IOR/G/9/26, pp 1 – 4)

men under arms were available for the defence of the island. However on the positive front, the embargo on supplying Mauritius and Bourbon had started to take its toll as intelligence suggested that no more than two months worth of provisions were on hand (IOR/G/9/26, p. 1 – 4).

In subsequent letters, Pringle was able to update the Secret Committee on the changing conditions at Mauritius including his impression of the impact the French revolution was having on the island, and provide additional information on company and private shipping lost to French Privateers and Frigates. Of particular interest in light of the French attempt to spread their revolution, was the information concerning the captain of the French ship charged to transport the seamen of the captured Pigot to Madras, who, suspected by the inhabitants of Mauritius of being an ‘Aristocrat’, was “carried ashore for trial” (IOR/G/9/26, pp. 9 – 10).

Pringle also focused his attention on the state of affairs, the morale of the inhabitants, the state of provisions, as well as attempting to formulate the most suitable plans for attacking the island. His letter to the Secret Committee dated 20 April 1794 provides some insight into the situation on Mauritius during this period:

*They are in daily apprehension of being attacked by us; as they say they have done us so much Injury, that it is impossible we should not resent it, but that as they have been enriched by the way, they are determined to make a vigorous resistance – for this purpose they are constructing several new works, particularly one on each side of the harbour that on the left to mount from twenty to thirty 24 lbs & it is so placed behind the other Batteries as not to be seen until they are passed: it seems intended to be masked, as the Embrasures are filled up: they certainly are prepared to make use of **Red Hot Shot**. I am assured that there is water enough in Grande Rivière (6<sup>1</sup>/<sub>2</sub> fms) for a line of Battle Ship to go far enough up to silence the forts, & cover the landing of the Troops, which it is evident can be best affected on the west side of the harbour, which is weakly fortified, & also yields shelter from the Guns on the other...The number of armed men on the Island, including Blacks may amount to 8000: Provisions are very scarce, Bread one livre<sup>12</sup> plb & only 6 ozs allowed to each person pday (emphasis in the original) (IOR/G/9/26, pp. 9 – 10).*

Prior to his departure for St Helena, Pringle was again able to update the Secret Committee about the state of affairs on Mauritius. The government of Mauritius was clearly expecting an invasion. At one point the threat was considered so serious that instructions were given to those Privateers in port to disembark their crews. A number of prizes were dispatched to Madagascar to obtain additional provisions (IOR/G/9/26, pp. 27 – 30). Information on the

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<sup>12</sup> Unit of old French currency. It was divided into 20 sols (or sous).

state of provisions and Pringles view of the strategic importance France placed in Mauritius was also provided to the Secret Committee

*Mauritius appears to be little considered by France as they have had no advice from thence these 14 months. The Fortifications are much augmented & improved since the commencement of Hostilities & the force may be estimated at 600 Regulars, & 5 or 6000 Militia, who are Regimented (Every man on the island included) but I am lead to believe they are a tumultuous Rabble, impatient of all authority, & subordination, & by no means so formidable as their number would imply. They are much afraid of the Slaves, who are not armed, as former advices have mentioned. The internal Peace of Mauritius is tolerably kept, they have never made use of the Guillotine, but still it is supposed that many of the better sort of Planters would be glad to see a change in their Nob Govt which to say the lease of it, always keeps them in dread of its violence, but these are Principles they dare not arouse (emphasis in original) (IOR/G/9/26, pp. 27 – 30).*

Pringle was also able to identify an individual resident at the Cape of Good Hope who he (and Governor Sluysken) suspected of providing the French on Mauritius with both intelligence and provisions.

*There is a Gentleman resident here (the Chev de Pelagrom) under the Title of Imperial Consul, which station he held at Mauritius previous to the War, whom I have every reason to suspect of being a Warm Friend to the French, & of being very active in transmitting them both Intelligence, & even Provisions when an opportunity could be found...I recollect a Frenchman who called himself the Chev D'Oyé, & gave himself out as employed by you to conduct the Expedition against the Islands; I did not know him & took no notice of what he did; I am however now informed by the above Authority, that he gave every information in his Power to Mr Pelagrom, & even copies of his Instructions from Mr Dundas, & of a proposed Capitulation to be offered to Mauritius, all of which have been transmitted to that Place by the above Gentleman. (IOR/G/9/26, pp. 27 – 30).*

The decision to postpone the expedition against Mauritius and Bourbon was taken on 21 March 1794 (IOR/L/P&S/2/1, p. 32 and IOR/L/P&S/5/563, p. 78) and a formal decision to cancel it taken in October<sup>13</sup> of the following year (Philips 1961).

### **5.3 Pringle and St Helena**

By March 1795, Pringle realised that the expedition was unlikely to occur and was starting to feel the pinch financially (IOR/G/9/26, p. 31). On 16 March 1795, he communicated to the Secret Committee his intention to leave the Cape for St Helena. Prior to his departure he advised the Secret Committee that the citizens of the Cape Colony would not approve of British capture of Mauritius. As he had still not received instructions from the Secret

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<sup>13</sup> It is possible that the information provided by Pringle in a letter to the Secret Committee dated 12 March 1795 contributed to the final decision to scrap the plans for the expedition to Mauritius and Bourbon.

Committee, and had still had no official recognition from the Dutch governor, Pringle justified his departure to them in a letter dated 16 March 1795 as follows:

*it becomes necessary that I should leave this Place by the first opportunity, a step which I flatter myself you will not disapprove, as I solemnly declare that I think I should act in a manner very unpardonable indeed, were I by adopting the plan they wish me to pursue, so essentially contribute to render those deputed by you, subject to the control & caprice of every person they may be sent to. I think I know too well the Honble & independent spirit which has ever marked your conduct, to suppose for a moment that your wish could be such. Another reason that I may urge for an immediate Departure is, that in the present state of Holland from whence alone it now appears the Permission to stay must come, I may wait years, perhaps forever before it arrives.*

*In short I have never been honoured with your orders on this Point, it has become absolutely necessary that I should be guided by my own judgment, which if it has misled me in this instance, the Error is not intentional, & will I trust meet your favour, even if it should merit your reproof (IOR/G/9/26, pp. 33 – 34).*

Until his final departure, Pringle continued to carry out his duties. In addition to the collection of political and commercial information, the agent was required to collect botanical specimens. During his first period of time at the Cape Colony he had collected a number of botanical specimens for Kew Gardens which were forwarded to Joseph Banks.

Pringle left the Cape Colony on the Danish company ship, the Denmark arriving at St Helena in April 1795. While on St Helena, information was received that Holland had been overrun by France, meaning that the Dutch were likely to enter the war against England (Brooke 1808). Governor Brooke, together with Pringle and Captain Essington of the Sceptre, formulated a plan to send an expeditionary force to the Cape of Good Hope, occupy the castle and wait for reinforcements (Brooke, 1808). These hastily formulated plans were approved at meetings of the St Helena Council on 28 May 1795 and 3 June 1795, at which Pringle was present (IOR/G/32/58, pp. 12 – 16 and pp. 29 – 35; Janisch, 1885 p. 206, and Gerber, 1998 p. 133).

Pringle actively participated in planning the expedition. There is no indication what if any, instructions were provided to him by the Secret Committee should he be forced to leave the Cape. It is possible that in the planning of the expedition he was acting of his own volition, although his thoughts on the importance of the expedition can be determined from the following extract from the St Helena Factory records: “If something is not immediately done the French at Mauritius and the Dutch at the Cape will join and become most dangerous

Enemy's to our Possessions in the East" (IOR/G/32/58). Pringle clearly thought the expedition feasible and as explains, was able to provide some useful planning intelligence. He believed that Colonel Gordon,<sup>14</sup> Commander in Chief of the Dutch forces at the Cape would support the expedition. As such before he left the Colony, Pringle provided Gordon with a letter to be presented to 'the Commander in Chief of any British Forces which may arrive here' in which Pringle expressed his confidence in Gordon's "Honor, Loyalty & Principles" (G/9/26). Pringle believed that as the troops making up the garrison were foreign, they would support whoever their officers were. However if the Dutch got wind of the expedition, they would dismiss Colonel Gordon and his officers and put 'Democrats' in their place (IOR/G/32/58).

After obtaining approval from the St Helena Council for the plan, a force of three hundred men from the St Helena Garrison, a corps of volunteer seamen, two field pieces and two chests of Treasure amounting to £10,000, and the Regimental band of Music, were embarked for the Cape of Good Hope. However, before the force departed, information was received that a force under the command of Admiral Sir George K. Elphinstone was en route to the Cape. The expeditionary force put together by Governor Brooke and Pringle was disembarked. Pringle however continued to the Cape of Good Hope aboard the Orpheus (IOR/G/32/58, pp. 29 – 36).

The tone of Pringle's letters provide clear evidence that in addition to being somewhat fastidious, he deferred to his patron in the form of the Secret Committee (during the early part of the first occupation), the company secretary or the Court of Directors (during the latter part of the first occupation and during the second occupation).

### **5.3 Pringle's return to the Cape of Good Hope**

The return to the Cape of Good Hope was not without difficulties. Admiral Elphinstone's force arrived in Simons Bay on 9 July 1795. Pringle's dispatch to the Secret Committee dated

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<sup>14</sup> Colonel Robert Jacob Gordon was commandant of the Dutch troops at the Cape with who Governor Brooke from St Helena had been in the habit of corresponding. It was likely that Colonel Gordon was a Scot. Brooke (1808) suggests that Colonel Gordon was favourably disposed towards the British. When the British invaded the Cape and the Dutch garrison overpowered, Colonel Gordon's command of the army was criticised and he was even accused of treason. Fulford and Lee (2002, p. 125) suggest that he was so shaken by this that he committed suicide by shooting himself.

27 June 1795 provides information on the political situation there and details requirements for supplies the expeditionary fleet needed. From the tone of his dispatch to the Secret Committee it would appear that any aspirations the colonist's may have had were to be dismissed:

*The ideas of Independence which the People here have imbibed are so very ridiculous & the schemes so wild, that I confess such an obstacle to our success never entered my mind. I am of opinion that it has been imposed by some designing Democrats on the ignorant & credulous Boers who are now called in from the distant Parts of the country by the general alarm, & those who are at the head of affairs, by encouraging the Delusion (which they must have more sense than seriously to believe) will engage those farmers to become tools in their hands to prosecute their private designs (IOR/G/9/1, pp. 28 – 33).*

Prior to the attack, extensive negotiations were entered into between Admiral Elphinstone, General Craig and the Dutch government at the Cape. The negotiations appear to be a ploy by Elphinstone and Craig to strengthen their forces with additional troops from St Helena. Governor Brooke was only too willing to assist and the St Helena corps arrived off the Cape in early August 1795.<sup>15</sup> On 7 September 1795, the Dutch Camp at Myseberg<sup>16</sup> was attacked and routed. On 15 September 1795 the Dutch government surrendered.

On his return to the Cape, Pringle took on the additional role of Commissary General of his Britannic Majesty's Forces (IOR/E/1/93) to the expeditionary force, in addition to his role as EIC Agent. The accounts shown in Appendix A, illustrate how Pringle used the funds consigned by Governor Brooke at St Helena to fund the expedition, pay the St Helena detachment, and recruit at five guineas per man, men for service in India from among the prisoners of war. As Commissary General his duties included negotiate local bread and meat contracts and procure grain from the interior districts for the army, make payments to the 'artificers' engaged on the public works, and undertake other administrative duties (Arkin, 1960; Gerber, 1998).

The first occupation of the Cape by the British did not result in any significant changes for the Colonists. The reason for this suggests Beck (2000, p. 42) was that the British required the support and trust of the Dutch colonists to service and supply the EIC fleet. The British permitted slavery to continue, guaranteed religious freedom and the continued use of Dutch.

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<sup>15</sup> Governor Brooke supplied 11 officers; 400 men; two 12 pounders; two 6 pounders; four 3 pounders; one howitzer and 'Treasure' amounting to £15 006 (Janish, 1885, p. 207).

<sup>16</sup> The modern spelling is Muisenberg.

The Roman-Dutch legal system was retained but torture was banned (Beck, 2000 and Davenport & Saunders, 2000).

After the British occupation of the Cape, Pringle was uncertain whether his role would continue or the form it would take. The expedition to Mauritius had been cancelled and with British forces in control of the Cape of Good Hope, the need to gather intelligence was reduced. This led to him writing on 6 October 1796 to the Secret Committee asking for his position to be clarified “should you be pleased to continue me at this place I request you will furnish me with sufficient instructions and power to Act as you shall judge necessary – I frequently find myself Embarrassed (sic) for want of them” (IOR/G/9/6, p. 60). In this letter, Pringle also reminded the Secret Committee of their verbal promise to supplement his pay with a commission:

*I must also beg leave to remind you that when a percentage was mentioned it originated in the idea of supply Mauritius (if taken) or the Troops sent on that expedition to a very considerable amount – as things are situated now such an allowance would be nugatory – after promising so much (p. 64).*

However intelligence received by Pringle in March 1798 would have again focused his attention on his original duties. Information from an American that Tippu Sultan was recruiting mercenaries from Mauritius and Bourbon to wage war in India caused Pringle some alarm. After consultation with Rear Admiral Christian and Macartney, Governor of the Cape of Good Hope, Pringle arranged for an express ship to convey this intelligence to Europe (IOR/G/9/1, pp. 71 – 80).

Pringle appears to be highly thought of among the inhabitants of the colony including British civil and military personnel. This is illustrated in the fact that Pringle was named one of the five commissioners to enquire into the conduct of the Governor of the Cape of Good Hope, Sir George Yonge.<sup>17</sup> The Treaty of Amiens (1802) between England and France brought about a temporary truce in Europe. As part of the settlement, England was required to return the Cape Colony to the Batavian Republic, with the handover taking place in February 1803. This handover created additional functions for Pringle as he had to ensure that the 3,800 strong contingent of British civil and military inhabitants were evacuated (Gerber 1998).

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<sup>17</sup> Details of the charges laid against Sir George Yonge can be found in Teal (1898) *Records of the Cape Colony*, Vol. III, while the report of the commissioners appointed to investigate the matter can be found in Teal (1899) *Records of the Cape Colony*, Vol. IV. Arkin (1960) also provides details of the clashes between Yonge and Pringle.

Prior to the final departure of the British occupation force, Major-General Francis Dundas,<sup>18</sup> who was at this time in temporary control of the Colony, required an individual to remain at the Cape to wind up British military and government affairs. Pringle's ability and integrity were held in such high regard (Teal, 1899(b), pp. 151) that Major-General Dundas appointed him His Britannic Majesty's Agent at the Cape of Good Hope. Although Pringle's views on these additional responsibilities are unknown, other than he was keen to return to England, he would have appreciated the list of instructions provided to him by Major-General Dundas. These duties included; the opening and responding to any dispatched addressed to Dundas and report his responses to the Secretary of State in England; deal with any complaints that British inhabitants at the Cape may make against the Batavian Government and make representations on their behalf to the Batavian Government; receive into his care all articles of Public Stores, balances in paper money which he had to keep in his hands until he received notice of what he should do with it; dispose of the rice he had in his stores at the best possible price; discharge any just and reasonable debts individuals at the Cape may have against His Majesty's Government; return all British deserters captured either to India or Europe; reimburse individuals involved in transporting items (ordnance and other articles) to the Batavian Government; and exercise his own judgment and discretion in dealing with circumstance not provided for and reporting to His Majesty's Ministers "anything you may think worthy of their observations" (Teal 1899(b), p. 151 – 152).

During this first occupation Pringle's work load associated with the agency increased significantly in addition to his other duties which necessitated him employing some assistance. Pringle broached this subject in a letter to the Secret Committee dated 14 April 1797 as follows:

*When I came first to the Cape of Good Hope, the only thing to be done was to write an occasional letter, which required no kind of help, but after the Capture the case soon became different & assistance requisite, but still only trifling & occasional, having experienced the ability of Mr Maxwell,<sup>19</sup> I therefore proposed to him to help me, & some recompense for his trouble, presented him with the small allowance which may be noticed in my accounts (IOR/G/9/6, pp. 91 – 92).*

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<sup>18</sup> Major-General Dundas was also the nephew of Henry Dundas, who was Secretary of War.

<sup>19</sup> Maxwell was in the unfortunate position that he had to wait seven years and endure capture by the French and escape before he received an amount of £500 from the Court of Directors (IOR/D/3 and IOR/D/45, pp. 508 – 509).

An indication of the increase in the workload can be established from Table 1 that details the number of ships that called at the Cape of Good Hope.

**Table 1** East India Company Ships calling at the Cape of Good Hope – the first occupation

	1794	1795	1796	1797	1798	1799	1800	1801	1802	1803	1804
Number of ships	11	31	68	67	52	29	13	29	15	9	0

Source: Gerber (1998)

When war was resumed in 1803, funds, property and provisions in Pringle's possession were sequestrated by the Batavian Commissioners Janssens and De Mist (Arkin, 1960; Gerber, 1998). Pringle's final duty before he departed the Cape was to complete the annual accounts for the Agency for the years 1801-1802. He was able to inform the Secretary that at 31 December 1802, the balance in favour of the EIC amounted to £21,618/9/4½ (IOR/G/9/6, p. 388). He was also able to attend to the queries raised by the EIC in London on his last completed accounts and provide explanations for the discrepancies between his returns and the Statement of Supplies made by the Government of Bengal. Of more importance perhaps from the EIC perspective, and in view of the state of war that existed, was that he was able to repatriate a portion of the funds he had on hand in the form of 15 bills of exchange totalling 170,000 Holland Guilders drawn by the Batavian Government at the Cape on the Asiatic Council in Holland and endorsed to the EIC. As no further instructions were received from the Committee of Directors, the remaining stores were transferred to public ownership (IOR/G/9/6, p. 392).

Other than that detailed in Appendix A, no other accounting records remain from Pringle's first sojourn at the Cape. The reason for this is that the majority of the EICs accounting records, including those of the Cape of Good Hope factory, were periodically destroyed at the India Office in London during the years 1858-1860, 1867 and 1877 (Arkin, 1973, p. 174). Nevertheless, the surviving Cape of Good Hope factory records do provide some indication of the extent of the accounting and related duties undertaken by Pringle during this period. As Pringle only had one assistant at this time, and his appointment had not yet been approved by the Court of Directors, it is reasonable to assume that Pringle was solely responsible for this aspect of agency business.

#### **5.4 Departure to and time in England**

Pringle managed to depart from the Cape for a second time for St Helena on 2 November 1803 on a small American Brig. From there he boarded the Extra Ship Experiment for London (E/1/110, p. 40). Not much is known of Pringle's activities in England to the time of his return to the Cape Colony other than married Mary-Ann, daughter of the late John Gordon of Balmuir in January 1807 (Pringle, 1933). He also acquired the 200 acre property of Oakdene in Sussex, where his widow lived on her return from the Cape of Good Hope until her death in 1830 (Hudson, 1987).

On his return to England Pringle wrote to the Court of Directors on a number of occasions (1 February 1804; 24 May 1804 and again on 8 April 1805) asking to be reimbursed for losses incurred while at the Cape of Good Hope. He based his claim on two factors, the period of time before his salary was fixed, and the sequestration of his property at the Cape by the Batavian government. He claimed an amount of £16,500 from the EIC. Pringle's claim had certain merits. From his appointment on 26 November 1793, he had only drawn amounts for his maintenance. Only after the time the Court considered appropriate for a probationary period was his salary finally fixed on 5 April 1795 at an amount of £1000 per annum. On the 17 September 1798, his salary was increased to £2000 per annum.

The Treaty of Amiens collapsed in 1805, with Napoleon's victory at Austerlitz over combined Austrian and Russian forces (Beck, 2000). England set out to recapture the Cape which it reoccupied in January 1806. Shortly after the fall of the Cape Colony to the British forces, Pringle was lobbying the Secretary of the EIC seeking reinstatement. In an attempt to secure his position, Pringle proposed that should he be fortunate enough to be reinstated in his former position, "it will of course follow that the claims I have made to the H<sup>ble</sup> Court in former letters will cease – and I should think that Commercial Arrangements of considerable importance might be made greatly to the benefit of the H<sup>ble</sup> Company" (IOR/E/1/113).

Pringle was reappointed agent to the Cape of Good Hope by the Court of Directors on 7 July 1807. This appointment was confirmed by the Court of Directors on 7 July and the General Court on 23 September 1807. In reappointing Pringle, the Court of Directors expressed their confidence in him as follows:

*reposing especial trust and confidence in your tried abilities and integrity, and deeming your qualifications and local knowledge of the Cape of Good Hope, as*

*essential requisites for the Office, have in consequence the right hereafter to appoint you the Company's agent at the Cape of Good Hope (IOR/B/145, pp. 354 – 355).*

Pringle's reappointment provides further evidence of the consumer controlled model of occupational control. His knowledge of local conditions at the Cape of Good Hope, together with the skills and experience he had developed during the first British occupation would have been factors the Court of Directors would have taken into account in arriving at their decision.

The EICs expectations of Pringle can be found in his covenant. This covenant clarifies his additional details which require that

*The said John Pringle will not employ the stock, or make use of the credit of the said Company, in any manner howsoever, than for the affairs of the said Company and as the said John Pringle shall be directed. And also, that the said John Pringle shall and will at all times keep the Company's secrets, and everything committed to him as such. And also, that the said John Pringle shall and will at all times, during his said employment, keep a day-book of all Proceedings relating to the Affairs of the said Company, and also Books of Account in which he shall daily, truly and fully enter or cause to be entered the Accounts of all and every Transaction relating to his trust and that he will not charge the said Company with any greater sums than he shall really pay for all or any Goods or Effects which he shall buy or consent to be bought on account of the said Company and shall and will bring to the Account of the said Company, the full Prices for which he shall sell, or cause to be sold any of the said Company's Goods or Effects (IOR/O/1/234).*

At this appointment Pringle's salary was fixed prior to his departure. Following the advice from the Committee of Correspondence, the Court of Directors decided that rather than reimburse Pringle for his losses, his reappointment would take place at a salary of £3000 per annum, in full claim against the Company. At the same time he was restricted from undertaking any private trade, act as an agent for individuals or deal in money or bills of exchange except on the EICs account.

Before leaving for the Cape, Pringle had to provide two bonds, one for himself and the other for his wife. In addition, Pringle was advanced an amount of £1000 to be repaid within 6 calendar months from the day of his arrival at the Cape of Good Hope or deducted from any pay of allowances. Interest was also charged but the rate was not mentioned.

## **6.0 RETURN TO THE CAPE – THE SECOND OCCUPATION**

Pringle returned as EIC agent<sup>20</sup> to the Cape in May 1808 aboard the Walmer Castle.<sup>21</sup> An examination of the Records of the Cape Colony during the period of his second appointment indicate that he was not required to hold any other positions as he did during the first occupation. On his return to the Cape of Good Hope, he was accompanied by his wife Mary Ann Pringle and their servants, Thomas White, Peter Payne, Benjamin Batchelor and Jane Hogg. From Pringle's perspective, this second appointment was more satisfactory than the first in that his duties and functions were detailed by the Court of Directors. It is useful at this state of examine some of the main terms of his appointment as this provides the context for the discussion of his role during the second occupation.

### **6.1 Pringle's instructions**

Pringle's instructions for his second agency were clearly spelt in the Accountant-Generals records (IOR/L/AG/29/1/14, pp. 219 – 224). An examination of these instructions confirms that certain of them serve merely to formalise the arrangements for supplying the Colony that had evolved during the first occupation (see IOR/E/1/234, pp. 538 – 539 and IOR/E/4/59 for how these evolved) and provide an indication of how the EIC and the British Government viewed the occupation of the Cape. These instructions contained in IOR/L/AG/29/1/14 are summarised below.

With the exception of Prize Cargoes,<sup>22</sup> an Order-in-Council, similar to one dated 28 May 1796<sup>23</sup> provided the EIC with a monopoly over all import and export trade in commodities and products manufactured in countries eastward of the Cape. To ensure that this regulation could be enforced, Pringle was permitted access to the entries at the Customs House including the support of the Court of Justice, and provided assistance in the discovery and punishment of illicit traders.

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<sup>20</sup> The work undertaken by commercial agents in the colonies included the handling of wills, trusts, the estates of clients, and the remittance of the wealth of EIC agents and military officers to England and elsewhere.

<sup>21</sup> The Walmer Castle was an EIC ship of 1200 tons which made 9 voyages between 1795-1814 (Sutton, 2000).

<sup>22</sup> There was a separate regulation covering prizes

<sup>23</sup> When Sir George Macartney, the first British civilian Governor of the Cape was appointed, he brought with him an Order-in-Council which authorised agreements by the EIC and the Board of Trade which regulated the term of the EICs external trade. This defined EIC privileges and sole trading rights (Gerber, 1998).

Indents for the supply of the Cape were to be based on actual consumption at the colony. As in the first occupation Pringle was to transmit the requirement to the respective Governments in India and the Supra Cargoes in Canton. Articles were to be put up for sale in small lots at an advance, not exceeding £6 p cent on their Cost, Freight and Charges.

As the Cape Colony was supplied with by the EIC with Indian and China produce at the request of the British Government, and for the comfort and convenience of the Colony, Pringle had to ensure that to protect the company from any losses that it may incur should prize cargoes of Indian or China goods be disposed of at the Cape, regulations were put in place such cargoes could only be sold there if they were immediately exported.

The sale of EIC merchandise at the Cape meant that a great deal of paper currency in the form of Rix dollars accumulated in Pringle's hands. To ensure that the EIC did not suffer significant losses from the devaluation of the currency, an arrangement was concluded between the Crown and the EIC where the Crown in the form of the Government at the Cape received the proceeds of the sales in Rix dollars and in return provided the EIC with Bills of Exchange, drawn on England at a rate of exchange at which Government Drafts on the Treasury were drawn. These rates were certified by the Governor, or Secretary of the Colony. This instruction made this aspect of Pringle's duties easier. During the first occupation he had found it difficult to remit accumulated funds to England as Bills of Exchange were difficult to obtain.

In an attempt to prevent unauthorised trading in contraband eastern goods and to prevent an outflow from the colony of its bullion, Pringle was instructed to increase import duties on neutral cargoes to 15 per cent of the invoice value of imports into the settlement. In addition, Pringle, was required to ensure that no British or enemy subject obtained passage to India, presumably on EIC ships. Individuals requiring transportation to India were required to first receive written authorisation from him. Finally Pringle was required to exercise his discretion and act in the best interests of the EIC in any situation not covered in his instructions.

## **6.2 Pringle's duties**

Pringles duties have been considered elsewhere by Arkin (1960) and Gerber (1994 and 1998). This together with a review of the Cape of Good Hope factory records provides a comprehensive overview of his duties during both the first and second occupation. These are

considered briefly below. The extensive letters available means that no attempt has been made to reference all of Pringle's activities. The following discussion drawn on the work of Arkin (1960), Gerber (1994 and 1998) and the IOR, provides an overview only.

Pringle had to maintain ties with the EIC in London, and keep detailed records and supporting documentation of the Gape of Good Hope factory business. He had to maintain contact with the three EIC administrations of Bengal, Madras and Bombay and the Supra Cargoes at Canton. He also had to maintain contact with the Government of St Helena, the EIC agent at Rio de Janeiro (IOR/G/9/7, pp. 11 – 12) the government and agent at Mauritius<sup>24</sup> (IOR/G/9/19, pp. 3 – 57) and provide intelligence from the Cape and elsewhere (Gerber 1994 and 1998).

In addition to maintaining ties with London and other EIC presidencies, Pringle had to preserve close relationships with the Cape Governor, the Colonial Secretary, the admiral commanding the Cape Naval station at Simonstown, and the Customs House (Gerber, 1994 and 1998). In addition to these relationships he had to preserve relationships with the various Cape merchants who resented the company monopoly, and EIC suppliers of Cape produce. In light of the EICs trade monopoly he also had to make decisions on whether applications by merchants to import or export of eastern goods violated the terms of the EIC charter.

A significant part of Pringle's duties involved ensuring refreshments were available for EIC ships and their crews. He was responsible for overseeing the loading and unloading of ships cargoes and its storage (Gerber 1994). This required ensuring sufficient space to store grain and other produce existed, and the hiring or construction of magazines and storerooms. Contracts and payments for ship repairs, supply of crews, hospitalisation of crewmen (IOR/G/9/1, pp. 692 – 699; IOR/G/9/18, pp. 76 – 117; IOR/G/9/20, pp. 96 - 109), and arrangement of troop carriage to and from India had to be made. Pringle also had to oversee the fitting and supply of EIC ships, including their conversion to men of war (IOR/G/9/18, pp 118 – 166). As indicated earlier in this paper, Pringle also had to collect and transmit intelligence on shipping (IOR/G/9/7, pp. 205 – 208) and military matters. In addition he had to ensure that the Cape Colony was adequately supplied with Indian and China goods.

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<sup>24</sup> The island was captured and occupied by the British on 3 December 1810

In conjunction with the navy, Pringle was responsible for arranging convoys for shipping (IOR/G/9/4, pp. 39 – 40; IOR/G/9/7, pp. 282 – 283) to and from India. He also had to settle disputes with ships personnel, appoint and replace officers, attend to passenger's complaints about officers (IOR/G/9/1, pp. 648 – 683; IOR/G/9/7, pp. 17 – 20), and hold inquiries into the conduct of officers.

Gerber (1994 and 1998) suggests that in conjunction with the police and Fiscal's office, Pringle was involved in the apprehension, arrest and return of captured deserters (IOR/G/9/20, pp. 96 – 109) to Europe or India (also see Teal, 1899, p. 151).

During the period of the study, ships were frequently subject to the outbreak of contagious diseases such as measles and smallpox (see for example IOR/G/9/2, pp. 72 – 119; IOR/G/9/7, pp. 109 – 110). These ships had to be quarantined and after the outbreak were over cleaned. He was also responsible for the survivors of ship wrecks and their maintenance.

Pringle had to arrange onward passage for EIC servants and civilians on EIC ships to and from India (IOR/G/9/18, pp. 76 – 117; IOR/G/9/20, pp. 112 – 142; IOR/G/9/1, pp. 1 – 4). Under the terms of his instructions Pringle also had to provide written permission for residents of the Cape of Good Hope to leave the Cape for India, Batavia or New South Wales for business or family affairs (IOR/G/9/20, pp. 63 – 78).

For one reason or another, Pringle frequently had to supply individuals with emergency funds (Gerber, 1998). He approved the payment of pensions to members of the different EIC establishments who chose to go to the Cape to recover their health or decided to retire there (IOR/G /9/7, pp. 17 – 20). He had to supervise his office, clerks and other staff. He appointed staff subject to the usual extended probationary period, prior to the appointment being confirmed by the Court of directors and during which time they were not paid. Pringle also attended to their personal concerns which usually related to the non-payment of salaries (see for example IOR/G/9/4, pp. 45 – 46; IOR/G/9/3, pp. 706 – 709; IOR/G /9/6, pp. 305 – 307). The laborious nature of communication was such that he had to ensure that all correspondence was sent in triplicate to recipients as well as maintaining copies for his own records. Pringle was responsible for the hiring and purchase of offices and stores in both Cape Town and Simonstown, the advertising of sales and tenders and the holding of meetings with various individuals in his capacity as EIC representative (see Gerber 1994, pp. 61 – 62).

## 7.0 ACCOUNTING ISSUES

Included in Pringle's covenant was a requirement that he maintain a day book and books of account. In this section an examination of the surviving records of the Cape of Good Hope factory is undertaken.

Very few complete financial records remain of Pringle's agency at the Cape. From the first occupation, a cash receipts and payments account from Pringles arrival to October 1795 remains (IOR/G/9/6, p.3 - 4 and IOR/G/9/26). This record is interesting in that it provides an indication of the expenditures incurred by the St Helena expeditionary force reinforcing the British contingent that was sent to capture of the Cape of Good Hope (see Appendix A).

From the second occupation, a complete Cash Book, Waste Book; Journal; Ledger together with supporting vouchers remain (IOR/G/9/3). Although a discussion of the accounting records maintained by the Cape of Good Hope Factory had been considered elsewhere (Samkin, 1995), it is useful at this stage to make certain observations.

The responsibility for the overall control of the accounting function rested with Pringle. With the exception of his assistant, (Joseph Luson appointed by the Court of Directors in London on 3 July 1807 (IOR/B/145, p. 337)), Pringle was responsible for the employment of necessary staff to man the factory. The surviving supporting documentation show that detailed records were maintained of the Cape factory purchases (from Canton and Bengal), sales (to the Vendu Master only), and expenses.

An examination of the accounting records suggests that certain separation of duties occurred, with the responsibility of maintaining individual accounting records being shared by two or possibly three people. It would be pure speculation to attempt to identify which individual was responsible for individual accounting books. It is however likely that the journal was maintained by Joseph Luson, a former clerk from the Accountants office in London.

On being received in London, the accounting records prepared by Pringle were examined by Accountant General's office before being incorporated into the overall EIC financial statements. An examination of the Accountant-General's records for the period from Pringles second appointment to the date of his death provide an insight into a number of issues facing him and his dealings with London.

### **7.1 Extent of profits**

In his letter to Ramsay dated 19 September 1809, (IOR/G/9/7, pp. 39 – 42; IOR/L/AG/29/1/14, p. 226), Pringle “trusts that the annual accounts to 31 August will prove satisfactory to the Court of Directors, & adverts to the large profit apparent upon a small supply of Goods from Bengal & China”. Although Ramsey’s reply to Pringle no longer remains, the draft of a reply remaining in the Accountant-Generals records does provide an indication of the Court of Director’s thinking. While the directors indicated that the accounts “satisfactorily exhibit the state of the Company’s commercial affairs committed to your management” (IOR/L/AG/29/1/14, p. 226), they did express their disappointment with the amount of the profit. In reprimanding Pringle for this by stating that the “scale of the profits ... exceeds the expectations, & indeed the intention of the Court of Directors” (p. 226). They reminded Pringle that he was required to frame his indents in such a manner that the commodities received from India and China were sufficient for the use of the inhabitants of the colony and at reasonable prices.

### **7.2 Form of records and change of balance date**

The Accountant-General’s office provided six paragraphs for inclusion in the letter to Pringle dated 4 September 1813. These paragraphs related to the separation of the Territorial, Commercial and Political branches of the EICs affairs in the Cape of Good Hope records and how this should be achieved. Any transactions with China fell under the heading of Commercial. Pringle was also requested to change the date he closed his books from 31 August to the 30 April, the date the EIC in London closed their books.

### **7.3 Foreign exchange transactions**

In an attempt to improve the remuneration packages of Pringle and Luson, the Court of Directors agreed that for the year ending August 1812, Pringle and Luson would be granted a commission of 5 per cent and 2½ per cent respectively on the annual net profit of the Cape of Good Hope factory books (IOR/D/53, pp. 574 – 575). After commissions were charged on the net profit, the Accountant-Generals’ expressed concerned on how goods expressed in the currency of India, the Sicca rupee, and China, the Spanish dollar, were converted to the currency of the Cape of Good Hope, the Rix dollar. The Accountant-General’s office was concerned that when the Rix dollar was converted to £ sterling “a considerable premium exists; the difference of value between Sterling money and currency in the year 1812 may be assumed at nearly 50 pcent ...or it would require £150 currency to be paid for a Bill of

Exchange of £100” (IOR/L/AG/29/1/14, p. 233). They argued that the method Pringle used to translate the foreign currency was incorrect and resulted in the costs of the goods sold being understated, meaning factory profits were overstated.

In order to correct this position, the Accountant-General through the Court of Directors instructed Pringle that he calculate the cost of goods received at the Cape of Good Hope according to the rate of exchange prevailing between the place where the goods were consigned from and London, and

*that to convert this cost into Rix dollars for the purpose of ascertaining the Profit on the Sales, the Rix Dollars be calculated as the average rate of Exchange at which the Bills were drawn from the Cape on the Government Offices in London within the year* (IOR/ L/AG/29/1/14, p. 233 – 234).

## **8.0 THE END OF AN ERA**

Pringle’s death was communicated to the then Secretary of the EIC, Cobb by Luson, on 24 June 1815 as follows

*I am under the painful necessity of communicating for the Honble Court Information that Mr Pringle after very great suffering departed this life at one O’clock in the morning of this day he had himself been some days prepared for such an event and had directed me to attend in future to the official duties of his office* (IOR/G/9/8, p. 12 – 13; IOR/G/9/4, p. 110 – 110).

Pringle’s death did not end his association with the EIC. For a number of years after his death the EIC pursued his estate for the overpayment of commission on profits made by the Cape agency. This shortfall was finally settled by his widow from the proceeds of the sale of his possessions at the Cape. In recognition of his service, the Court of Directors awarded his widow a gratuity of £500 (IOR/B/166, p. 915; IOR/D/61, p. 638).

## **9.0 DISCUSSION AND CONCLUSION**

Professions are historical constructs. Any study of an early modern profession must consider the role they played in society, the form it took and its ideology (O’Day, 2001, p. 8). In eighteenth century England and in an organisation such as the EIC professionalism occurred through the consumer control mode of occupational control, namely patronage. To obtain his

initial appointment as a writer, Pringle required the support of a patron. Although it is uncertain who the actual patron was at the time of his appointment, his application was signed by Nathaniel Smith, an EIC director. Pringle's appointment to the Cape of Good Hope was likely obtained through the informal patronage of Henry Dundas. Within the context of this paper, Pringle's patronage provides evidence of what Macdonald (1995) would term his upward social mobility and is a characteristic of the consumer controlled model of occupational control.

As he was illegitimate and therefore not entitled to inherit the family estate his pathway for an improved status in life was a professional occupation as it was this that would enable him to advance his position (also see Corfield, 1995, p. 224 for similar examples). Irrespective of the nature of his first appointment to the Cape of Good Hope, the calibre of individuals he would have interacted with included; admirals, British and Dutch Governors, some of whom had peerage, ship captains of various nationalities, merchants and colonists. In addition his other skills he would have to possess social skills as those he was dealing with would expect to deal with a 'gentleman'.<sup>25</sup>

Pringle's first appointment as an EIC writer the result of the patronage of Nathaniel Smith, while his appointment as agent to the Cape of Good Hope was likely the result of the patronage of Henry Dundas, an associate of Pringle's father, who was also a Member of Parliament. This together with Pringle's reappointment to the Cape of Good Hope after the second British occupation provides further evidence of the consumer controlled model of occupational control. His reappointment was based on his knowledge of local conditions as well as the skills and experience he had developed in dealing with his patron's, problems. By the time of his second appointment Pringle would have developed a local reputation based on his understanding of the Dutch colonists.

This paper also argues that within the time frame of this study, accounting had been recognised as an occupation by the trade directories of the day. Carnegie and Edwards (2001) argue that in the movement towards occupational ascendancy a number of signals of movement can be identified. Of the signals of movement identified by Carnegie and Edwards (2001), this paper has recognised the creation of a specialised knowledge base; the emergence

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<sup>25</sup> It is unlikely that in the late eighteenth, early nineteenth century, that a women would be placed in such a position.

of an identifiable occupational group; the expert provider of specialist services; and the establishment of formal links between groups of accountants and clerks. Of the signals of movement identified by Lee (1995) this paper has identified a drive for respectability and social standing. While a number of signals can be identified, it is naive to suggest that all the signals of movement identified by Carnegie and Edwards could be identified in this study.

One of the signals of movements identified in this study includes the creation of a specialist knowledge base. This is consistent with Johnson's (1972) contention that professionalisation tends to be associated with the development of professionally controlled schools. From this paper it has been established that not only Pringle but all writers had to attend a commercial school prior to their appointment by the EIC. From this it can be concluded that Pringle's appointment was predicated on his undertaking a course of "arithmetic and bookkeeping". The education provided in part at the commercial schools such as the Uxbridge Academy is consistent with the specialised educational requirements of merchants identified by Campbell (1747). The education received by Pringle perhaps explains why he was fluent in both Dutch and French. It could also be argued that by requiring writers to attend a professional school to obtain specialised knowledge, organisations such as the EIC contributed to the activation of signals of movement.

From the definition of merchant in this directory, the start of the occupation of accountant can be identified. The system of appointing writers who had training in arithmetic and accounts ensures that those appointed were educated to achieve an appropriate level of expertise and were capable of performing accounting relevant tasks.

The emergence of a particular occupational group is also identified in this study. From the definitions provided in the commerce dictionary of the time the emergence of an occupational group of accountant can be identified. Opportunities were closed off by the patron to ensure economic and social rewards. It was not necessary in patricidal society to obtain professional trajectory. The exclusion of individuals on the basis of wealth, class, gender, social connection are a by product of patronage.

A further signal of movement can be identified in the correspondence from the clerks in the Accountant-Generals office through the medium of the Court of Director's and Pringle. This

correspondence provides evidence of a formal link between groups of accountants, Pringle and Lusson, and clerks.

In identifying the characteristics of early US professional accountants, Lee (1995) citing Merino (1975) identify those as being a culture of professionalism, integrity, character, personal responsibility and judgment. Those characteristics especially integrity, were not limited to the US profession but can be identified a number of times in this paper with the appointment and continued employment of Pringle.

This paper does not suggest that there was a deliberate strategy or plan on the part of Pringle or the EIC to create accounting elite, but rather this process resulted from recruitment based on patronage, class and social order. It is unlikely that Pringle saw himself as a professional accountant although this activity played a significant part of his overall function. Although the term was used by the EIC to refer to a particular class of employer, the term had probably not been popularised at this time.

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## Appendix A John Pringle in account with the Honble East India Company

					£	s	D				£	s	d
1794								1795					
April	14	To	My Bill at 30 p/st to order of Cheap & Loughman	200	"	"	March	15	By	Paid to Lt Col Du Plessis as per advice under date 21 <sup>st</sup> Feb <sup>y</sup> last, to the Secret Committee	33	15	0
Oct	10	"	My Do Do Do	300	"	"	March	18	"	My Bill on Mess <sup>rs</sup> Cheap and Loughman in favour of Capt <sup>n</sup> Morgan for my passage to St Helena when obliged to leave the Cape	185	"	"
1795							Aug	20	"	Paid to the Hon <sup>ble</sup> Sir Geo Eliphinstone, as per his receipts	5021	"	"
March	18	"	Do Do Do	200	"	"	Sept	4	"	Pd Quat <sup>r</sup> Mast <sup>r</sup> Serj <sup>t</sup> Scott, his bill for Beef purch <sup>d</sup> on board the Arnistan (201 pieces at 2/) + other expenses approved by Capt <sup>n</sup> Seale, pletter this date	33	14	6
"	"	"	Do Do Do being for Rix <sup>rs</sup> 225 at 5 R <sup>rs</sup> p£stg @25 p c <sup>t</sup>	33	15	"	Oct	3	"	Paid to the St Helena detachment on account of Pay & Bat & Forage Money as pReceipt from Capt <sup>n</sup> Greentree	959	13	6½
Aug	6	"	Cash received from the Hon <sup>ble</sup> the Governor of St Helena p the Orpheus Capt <sup>n</sup> Bowen	5006	"	"	"	5	"	Pd Capt <sup>n</sup> and <sup>M</sup> Dentasse on account of the detachment from St Helena as pRect	35	10	2
Aug	13	"	Cash received from Do Do Do per the Arniston Capt <sup>n</sup> Majoribanks said to be	10003	14	7	"	6	"	Pd Mr Alex <sup>r</sup> Douglas per order of Adm <sup>l</sup> Elpinstone 57 days pay at 4/ as surgeon to the St Helena Detachment 45 sp D <sup>rs</sup> 3	11	8	"
"	20	"	Over plus in Cash p Orpheus when counted	15	"	"	"	10	"	Pd Capt <sup>n</sup> Greentree on Account of the detach <sup>t</sup> of St Helena Troops going to Bombay	292	13	"
							"	"	"	Pd Capt <sup>n</sup> John Elphinstone of the Monarch for bringing round the Treasure from False Bay 2 Chests containing £10,000 stg @ 1 pc	100	"	"
							"	13	"	Pd to myself as Commissary General of His Majesty Troops 23 days rations at 2 <sup>s</sup> ½ each 100 men to Bombay 287 men to St Helena 387	92	14	4½
							"	"	"	as per letter of this date to St Helena			
							"	"	"	Pd Mr Henry Sec, Deptr Judge Advocate, at the request of the admiral for making out proper copies of the Proceedings of the Court Martial on the Officers of the Cornwallis	21	"	"
							"	14	"	Pd Mr Jos <sup>h</sup> Gibson 5/pDay from 10 <sup>th</sup> Aug to the 11 <sup>th</sup> Oct as per my letter of this date to the Secret Committee	15	2	"
				<u>15758</u>	<u>9</u>	<u>7</u>					<u>6701</u>	<u>10</u>	<u>7</u>

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