‘And one man in his time plays many parts’ – Samuel Pepys business administrator, accomptant and auditor.

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Abstract

The (his)story of Samuel Pepys is interlinked with that of administration, accounting, auditing and their concepts. In terms of nascent ideas of accounting and business administration of the time, Pepys and his contribution are under-researched. Many scholars have considered the life of Samuel Pepys, studying his famous diary and marvelling at the wonderful insight this gives us to the time in which he lived, few have viewed his naval career in terms of its business administration and accounting contribution. This paper studies Pepys's diary, his correspondence and secondary literature to provide an insight into his business world. It explores his role, as he perceived it. Pepys had modern attitudes to business, professionalism and the role of accounting, this forward-thinking attitude helps explain his extraordinary achievements. Pepys was not only a skilled naval administrator but also a natural 'accomptant' in the more modern and all-encompassing sense of the word accountant.

Keywords: Accounting, Auditing, Business Administration, Pepys, Royal Navy, History, Role Theory, Symbolic Interaction, Microhistory, Narrative.

‘All the world’s a stage,
And all the men and women merely players;
They all have their exits and their entrances,
And one man in his time plays many parts,’¹

Introduction

The role of key individuals and groups of elite in driving change in institutions has been identified in the business and accounting history literature (Battilana, 2006, Edwards, Coombs & Greener, 2002, Fligstein, 1997; Finkelstein & Hambrick, 1996, Bottomore, 1993). For instance, Gomes, Carnegie & Rodrigues (2008 p1150) suggest that ‘what becomes institutionalized will depend on the power of the organizational actors who support, oppose, or even struggle to influence it’. In addition, Battilana (2006) highlights the enabling role of individuals’ social position. ‘Moreover, the actor’s social position within these fields is significant in enabling them to mobilise allies and resources, as well as allowing them to articulate a vision for change as their status grants them legitimacy to promote new ideas.’ (Decker, Usdiken, Engwall & Rowlinson, 2018 p.616). This paper develops this literature in examining the role of a key individual of social status, who had a high perception of self and effected organisational change within the Royal Navy – Samuel Pepys.

Samuel Pepys is best known for a detailed diary he kept as a young man and when rising in the ranks of the Royal Navy (hereafter the Navy) in Britain. He was a naval administrator and became a Member of Parliament. The famous diary was kept for a mere decade, but a decade of many events, that he witnessed and described with great skill, giving readers a clear insight to his life and career. The diary is often studied, but although it offers observations and insights to areas that are the underpinnings of modern accounting today, few in this discipline have studied his contribution to business administration through accounting, which is charted and observed in the diary.

When Samuel Pepys (hereafter, Pepys), became Clerk of Acts of the Navy Board in 1660, with no relevant formal qualifications, having only been on a ship twice in his life and promoted effectively by means of nepotism, few would have predicted the promotions he would achieve

¹ Shakespeare W As you like it, Act II, Scene VII (All the world’s a stage).

within the Navy of his time and later the interest that would be shown in his life (Roger, 2004). However, the diary that made him popular with historians also gives us understanding of the sort of person he was and the reasons he became so successful within the Navy. It witnesses his business acumen and administration of the period, how he carved out a role for himself and constructed and maintained a professional identity.

The paper seeks to contribute by a study of the role that Pepys perceived for himself and how that influenced his dealings with the Navy, in terms of accounting and business administration. Role theory underpinned by social interactionism provides a lens to view Pepys's role. Goffman's (1956) "Presentation of Self" lens uses imagery of a theatre to show the importance of social interaction. Individuals interact by means of roles, like actors on the stage and often play more than one role. Actors may experience role conflict. In Goffman's dramaturgical analysis, actors and their roles are enhanced by impression management. This is relevant to Pepys's diary entries, particularly in regard to his role in the Navy. The paper reviews the diary² and correspondence of the period in order to ascertain Pepys's role and use of accounting and to explore the contribution to naval administration made by Pepys and the naval management of his time. Diaries as archives give us real insight into the life and time of the writer. A diary provides a personal perspective on the situations in which the diarist finds themselves. Diaries can provide local colour and explanations of the life and historical context of the writer. The findings are presented in a narrative informed by role theory. The paper thereby contributes by exploring Pepys's role and his use of accounting to develop this role and to effect change in naval administration.

The organisation of this paper is as follows. After this introduction, the first section outlines the analytical framework, starting with a brief overview of the research pertaining to the influence of individuals on business and accounting. Then there is an explanation of the relevant elements of role theory, underpinned by symbolic interactionism. This explanation is classified into three topic areas, 'role expectations and negotiations', 'presentation of self, identity and impression management' and 'role conflict'. The second section provides a

² This paper uses *The Diary of Samuel Pepys*, Wheatley, H.(ed.) (10 volumes, 1893-9), for the online edition (www.pepysdiary.com)

This text is reliable, when compared with *The Diary of Samuel Pepys* Latham, R. and W. Matthews (eds.), which has better notes, but is only available in book form, so not so easily accessed, searched and analysed.

background, some details of the period, in order to contextualise the paper. This is followed by an introduction to Pepys, rendering a brief resume of his life and career, which also explains his position in the Navy. In the third section, role theory is used as a lens to analyse the roles of Pepys, roles he perceived for himself and illuminated within his diary. The section is set out using the three topic areas identified above. Analysis of his roles is carried out under these three role theory headings. The first heading, 'Pepys's role expectations and negotiations' considers his job as Clerk of Acts his role in naval administration. This topic area includes his influence on Navy professionalisation and education, changes to the system of victualling and his investigation of the work of Pursers. The second heading, 'Pepys's presentation of self, identity and impression management' explores his natural inclination to the keeping of accounts, and the use of accounting to present himself and manage impressions of himself. The third heading, 'Pepys's role conflict' investigates the norms of the time, his stance and role conflict pertaining to gifts, bribes, corruption and fraud. These role theory topics explore the roles he adopted in his areas of interest and consider how these relate to business administration, accounting, auditing and in the professionalization of the Navy. The roles are investigated mainly through his diary, but also through correspondence and other archives that exist relating to him. Finally, the conclusion is provided , which outlines further areas for research.

Analytical Framework

Individuals, business and accounting: an overview

The analysis of accounting, who carried out accounting and what the various economic and social consequences were, has widened the notion of the influence and impact of accountancy on human behaviour within business and in other spheres (Carnegie, McBride, Napier & Parker, 2020; Hopwood, 1994; Jeacle, 2009; Miller, 1995, 1998). The importance of studying key individuals in considering emergence and change in business and accounting has been highlighted (Burrows, 2019; Carnegie and Napier, 2012; Flesher and Flesher, 2003). These individuals, their places of business and the complexities of their interactions are studied in a historical context, and within their political, economic and social environment (de Jong, Higgins & van Driel, 2015). Business history can be enriched by studies of how actors of the past constructed and made sense of their worlds with the narratives they created (Mordhorst & Schwarzkopf, 2017). These authors suggest that 'Narrative analysis can deliver highly readable as well as significant results, and it can be combined with important theoretical

concepts and traditions' (p. 1168). Popp and Fellman (2017) recognise that historians are engaged with writing narratives when writing history. They argue that a return to narrative history writing may assist in bringing together the currently conflicting realist and interpretivist positions in business history. MacLean, Harvey & Stringfellow (2017) argue for oral history methods and interview techniques using narratives for Business Historians to seek the subjective experiences of those interviewed, although not oral history (as defined by Carnegie & Napier, 1996 p.28) a diary will be the closest to this for seeking the experiences of the 17th century. This paper studies a diary and uses a historical narrative of the elements of that diary, a narrative examined through the informing framework of role theory.

Some studies consider the impact of individuals in accounting in the military (Francis & Samkin, 2014; Funnell & Chwastiak, 2010; Lemarchand, 2002; Scorgie & Reiss, 1997). Talbot (2010) studies Colonel William Henry Sykes who made a statistical analysis of the British and French Armies of 1864 and later employed this technique in the financial management of the Bass Rifle Volunteers. McBride (2019) investigated increased external pressures for improved governance following the impeachment of Melville (First Lord of the Admiralty), and the subsequent accounting and governance reforms carried out by the Comptroller of the Navy, Rear Admiral Charles Middleton. These ideas were developed in considering the influence of key players on the introduction of double entry bookkeeping in the Navy (McBride, 2020). Cobbin and Burrows (2010) investigate reforms to the British Navy's estimates for 1888, these reforms came about despite Treasury opposition and were instituted by Arthur Forwood, Parliamentary and Financial Secretary to the Navy, supported by Lord George Hamilton, First Lord of the Admiralty. It is argued that in ideas about public-sector efficiency and management, they were both ahead of their time. The impact of the federal expenditure control system on an individual Navy Agent in 1861–1864 has been documented (Mayer-Sommer, 2010). These studies, based on surviving archival records, however do not reflect the individual's own reporting of the events. This research develops these ideas to investigate an individual and his accounting within the Navy, as reported by him within his diary. It explores his ideas of his influence and his role within the Navy, via his diary and other archival evidence.

Symbolic interactionism and role theory.

Role expectations and negotiations

Role theory elucidates the idea of individuals behaving in different and yet predictable ways depending on the situation and their social identity. As a social psychology perspective, it views everyday life as the acting of a role that is socially defined for each person. A role will have obligations, duties, expectations and behaviours that are normal to that role which that individual has to fulfil. The idea is based on a theatrical analogy, that we all have our part, or our role to play. These roles can be defined, as the behavioural expectations that are connected with a place in a set of organised social relationships (Merton, 1957, Stryker, 2007, Stryker & Burke, 2000). The expectations of behaviour are socially constructed and negotiated by those in the roles (Mead, 1934, Swann, 1987). This symbolic interactionist approach was initially explored by Mead (1934) and Blumer (1969), and it stresses the roles of individual actors along with the changing nature of those roles through social interaction. The symbolic interactionist perspective considers how a network of relationships within a role, cause individuals to interact, leading to meaning for those in the role and giving a means of interpreting that role (Goffman, 1956). Thus, role theory encompasses the processes for the definition of the role by the individuals and the social interaction with other occupants within that role (Biddle, 1979, 1986; Katz & Kahn, 1978; Stryker & Burke, 2000). A role thereby includes the norms, values and beliefs associated with that that role, but also negotiation, the demands of the context and a definition of the situation, understood by the actors and is constantly evolving. Pepys's role in the Navy included various expectations, however he also negotiated aspects of this role to make it his own

Presentation of self, identity and impression management

The symbolic interaction view of role gives insights into the taking of roles, relationships between roles and the influences of these relationships, emotions and the idea of self, or the 'self concept'. Development of the symbolic interactionist perspective of role theory focuses on the dramaturgical and includes discussions of the presentation of self and identity and impression management. It is an individual level sociological theory that views the creation and subsistence of society through the interactions of individuals (Carter & Fuller, 2015). The individual views of the world are subjective and people make sense of their world from their own unique perspective, a perspective that is witnessed by diary entries at the time, among other records. It is suggested that there are no inherent meanings, rather the actors give meaning to the role in which they find themselves (House, 1977).

Other writers in the symbolic interactionist tradition have investigated the implications of the theatrical within role theory, leading to role theory understandings of the presentation of self, identity and impression management (Hare, 1985; Lyman & Scott, 1975; Sarbin, 1982; Scheibe, 1979). Pepys's diary clearly shows that he was cognisant of managing other's impressions of him and his work.

Role conflict

Role theory considers ideas of a role set, that is, the role and relationships surrounding that role; of role transitions or changes of role and role conflict. Role conflict is when the different expectations of more than one role collide and also when the actor playing the role needs to make choices of priority of role behaviours. Recent developments in role theory have involved more extensive formulations of role theory in the arenas of international relations and political foreign policy research and consider this idea of role conflict. Within Pepys diary we can see him conflicted in trying to deal with corruption in the Navy, but meanwhile profiting himself.

In this paper the ideas of role theory are used to underpin the research. Research methodology in symbolic interactionism requires trying to appreciate the actor's view of the world as the actor perceives it, a diary is a good place from which to view an individual's world.

It is argued in this study that as a business administrator and aspiring 'accountant', Pepys faced many role possibilities and indeed conflicts not unlike those regularly faced by professional accountants nowadays. Hence, role theory offers a framework for investigating these situations. We explore the roles of Pepys under the headings above; his role in Naval Administration, the expectations of that role and those he negotiated for himself, including for example, his role in seeking education and professionalism within the Navy. Then the way he presented himself in this role using accounting to control and audit expenditure, and to manage impressions of himself. Also, his role conflict in observing and tackling corruption and fraud, but also profiting from his position in the Navy.

This paper brings together and develops these two strands of literature considering the written work of Pepys, more specifically his diary, to ask how accounting assisted him to influence and frame his role in naval administration. The research looks at how he uses accounting to achieve his own aims and the aims of the Navy and the King. The research uses the lens of role theory to explore his experiences of his role, how he presents himself and finds his identity in his role, negotiating role expectations and role conflict.

Background

The year 1660, when Samuel Pepys started his diary, marked the commencement of the Restoration period in England. Charles II was restored as King with great celebration³. In the previous period, the Interregnum (1649-1660) the monarchy had been overthrown and England had been governed by the Commonwealth or Parliament, when Oliver Cromwell died he had been succeeded as Lord Protector by his son, but the Commonwealth of England had diminished into financial crisis, with disputes between the military and the administration. Restoration of the King was a way to end political chaos and Charles II was invited to end his exile (Harris, 2005). On the 23rd May 1660, Pepys reports accompanying the King on his return to England from the Netherlands, 'we weighed anchor, and with a fresh gale and most happy weather we set sail for England' (Diary, 23rd May 1660). On the King's 30th birthday, 29th May, Charles II returned to London from the Netherlands, having spent time in Canterbury and Rochester, travelling through London to Whitehall⁴.

London was a large capital city, with approximately 300,000 people living within its boundaries, almost a 16th of the population of the country (Picard, 1997). After 1660, the growth of the population slowed, and the labour market reduced, this resulted in higher wages and more disposable income for all, with richer people acquiring a taste for imported luxury items. It was one of the largest cities in Europe and an important port city, with most of the commerce and trade of the country, passing through, over 80% of imports, 67% of exports and 87% of the re-exports of England (Bucholz and Ward, 2012). This trade was evidenced by the busy activity of ships on the Thames and in the streets and shops of the City (Porter, 2012). From the 1660s there was a large increase in overseas trade and this became imperative for the prosperity of the country. As the wealth from sugar and tobacco and other overseas products increased so did external threats. Powerful rivals competed for these markets and threatened England's economic security. Spain had been a rival for some time, but now the Dutch also engaged in naval wars against England (Harding, 1999).

³ His journey was recorded in a pamphlet of the time, 'England's Joy or a Relation of the most remarkable passages, from his Majesty's arrival at Dover, to his entrance at White-Hall' (1660).

⁴ Ibid.

Samuel Pepys was a naval administrator and subsequently a member of parliament⁵ who lived in London during these times and kept a diary. The diary was written in the years from 1660 to 1669. His diary was of such detail and insight to these times, that he is still renowned as an historical actor who successfully illuminated his life and career during this decade. Pepys' diary, with its private remarks and detailed observations, illustrates these important times for England, and for the city of London. For instance, he describes the return of Charles II as King, the second Anglo-Dutch war⁶, the reopening of the theatres, and women being permitted to become actresses for the first time. Pepys's diary, charts in descriptive language and clear insight, the great plague, then the great fire of London (1666) when most of the property in London, mostly wooden buildings, were raised to the ground and then the subsequent rebuilding of London. He not only describes these events, but also the minutiae of everyday life, what he ate, details of his clothes, his home and furnishings, his meetings in the coffee houses of London, his trips to the theatre, even today his diary provides a lot of the detail for history lessons on the 17th century in English schools.

Pepys' diary not only gives us an insight into the important events of the Stuart times, but also into the development of his role in the Navy. Pepys seems to have been a natural accountant and from the very beginning of his diary there are many entries related to calculating his worth. He had, at this time, not studied any mathematics, either at school or at the University of Cambridge. So, this was a self-imposed discipline. In the Restoration Era (from 1660), Pepys was a man of his times, but also observant of those times. His famous diary, which is well written, contains much detail and is eminently readable, it shows insight into the many events and everyday occurrences of the time. He started the diary when he was 26, a young man with prospects and although always critical of those who used connections or class to further their career (taking the tarpaulins' side rather than the gentlemen (Davies, 1992)), he gained his role in the Navy through nepotism. He started his career after Cambridge as London agent to his cousin by marriage, Montagu, later to become the Earl of Sandwich. Money, his initial lack of and subsequent acquisition of, and that of others is a recurrent theme in the diary. In 1660, with the aid of Montagu, Pepys became Clerk of Acts in the Navy and in this position gradually took on a central role in its maintenance and modernising.

⁵ Initially for Castle Rising (Norfolk) in 1673, then for Harwich (Essex) in 1679 and 1685.

⁶ With the Dutch Republic, France, Denmark and Norway fighting against England. In 1667, the Dutch made a raid up the River Medway, breaking through English defences and attacked Chatham naval dockyard. It led to defeat for the English. Pepys wrote 'Never were people as dejected as they are in the City' (Diary, 16th June 1667)

Until this time the Navy, while established in 1546, by King Henry VII (Moorhouse, 2005), had not existed on a continuous basis, being set up when needed for fighting and disbanded once wars had finished. With Pepys's assistance the Navy became established, he is often called 'the father of the modern Royal Navy'. In the mid-1600s, challenges from elsewhere were regular and the Navy was needed to guard Britain's shores. Wars with the Dutch were mainly sea battles and the problem for Pepys was to have sufficient ships available, equipped and with men aboard to meet these challenges. The Dutch were the principal maritime nation and changing that situation was important to Britain's prosperity (Black, 2009). Pepys was involved in ensuring the contracts were in place to build and repair ships to ameliorate the Navy's fighting power as well as in the everyday tasks of paying seamen's wages and ensuring there were supplies. As a Naval administrator, Pepys had a constant battle with the lack of funds within the Navy, his diary often refers to attempts to reduce corruption and finding ways to control expenditure. Whilst critical of those who accepted bribes, as was the norm of the time, he himself became rich from monies and gifts that he received and outside of his Navy salary. His patron had instructed him well, fairly early on, Montagu had explained to him that 'it was not the salary of any place that did make a man rich, but the opportunities of getting money while he is in the place'(Diary, 13th August 1660). Through his diary, Pepys claims that he feels himself to be a moral man and would never cheat his master the King, despite being able to accept gifts from those he contracted with, for example, he is determined not to deal with Mr Bowyers the tar merchant, despite the gift of a barrel of sturgeon; 'it may be I shall send back, for I will not have the King abused so abominably in the price of what we buy' (Diary, 13th June 1663).

Pepys stopped writing his diary in 1669, due to failing eyesight; he believed himself to be going blind and only ever wrote official documentation after that. However, his career did not end there, he was Secretary to the Admiralty from 1673 to 1679 and in 1684 became what would later be called Secretary of State for the Navy (Bering, 2007). He kept this position under the next king, James II, but remaining loyal to him resigned in 1689 after James was removed in the Glorious Revolution, when William and Mary came to the throne (Davies, 2008). Loss of office gave Pepys the chance to write his memoirs, in 1690 (Pepys, 1690) from his experience and knowledge of the Navy, while they summarise the Navy during the reigns of Charles II and James II, the memoirs show how the admiralty and officials like Pepys were subject to the whims of power and politics. Pepys seems to have thrived in this environment, he fought

against general mismanagement and corruption, fought for additional Government funding and was instrumental in creating what would become the world's greatest Navy.

Pepys's Roles

Pepys's role expectations and negotiations

As Pepys's sponsor Montagu succeeded, so did Pepys, as he had been promised by Montagu 'We must have a little patience and we will rise together; in the mean time I will do you all the good jobs I can' (Diary, 2nd June 1660). That was on 2nd June 1660 and on 29th June having resigned from his clerkship in the Exchequer the day before to concentrate on his Navy duties, Pepys was appointed Clerk of Acts of the Navy Board promoted by Montague. In his new post Pepys worked with Officers of the Navy Board, his role included the overseeing of contracts, keeping the account books and understanding the workings of the Navy. The Clerk of Acts post was a full member of the Navy Board, ranking as a principal officer of the Navy with the other commissioners. According to the preface of the 1983 printing of the diary and found in Pepys's edition of the 'Old Instructions of about 1649', the role required:

'rating (by the Board's approbation) of all bills and recording of them, and all orders, contracts and warrants, making up and casting of accompts, framing and writing answers to letters, orders, and commands from the Councell, Lord High Admirall, or Commissioners of the Admiralty, and he ought to be a very able accomptant, well versed in Navall affairs and all inferior officers dutyes' (Philip, 1994).

This was the official description of the role and Pepys evidently took the importance of being an 'able accomptant' seriously, when he took on this role in Naval administration as Clerk of Acts in 1660, diary entries confirm that one of the first things he did was to draw up accounts⁷ and this process continued in that first year⁸. He uses accounting to assist and negotiate his role in the Navy, delighting in things being accounted for, and in meticulous order, almost

⁷ 'This morning I rose early, and went about making of an establishment of the whole Fleet, and a list of all the ships, with the number of men and guns: About an hour after that, we had a meeting of the principal commanders and seamen, to proportion out the number of these things' (Diary 26th March 1660)

⁸ '... and thence to the Navy Office, where I began to take an inventory of the papers, and goods, and books of the office' (Diary 7th July 1660)

obsessively⁹. Pepys creates a perception of himself in the Navy as hard working and diligent, making himself indispensable. Later he observes of the Navy

‘chance without merit brought me in; and that diligence only keeps me so, and will, living as I do among so many lazy people that the diligent man becomes necessary, that they cannot do anything without him’ (Diary, 1 November 1665).

Pepys is often attributed with professionalisation of the Navy and with introducing technical training for sea officers (Dickinson, 2007; Knighton, 2004). Despite an excellent education and a degree from Cambridge, he had not studied arithmetic (Phillip, 1994). Pepys soon realised that he would need to learn some mathematics in order to carry out his duties well and to develop his role and influence. He engages a colleague, the Mate of the Royal Charles to teach him¹⁰. He learns arithmetic, multiplication¹¹ and measuring, so he may verify requirements and supplies¹². Pepys diary mentions his tuition in mathematics on another twelve occasions, the final one being at the end of July, after that he talks no more of learning arithmetic himself, but is keen to teach his wife fourteen months later¹³. Having improved his own education in mathematics and then his wife’s, he subsequently campaigned to improve education for those in the Navy. He was enthusiastic that seafarers and, in particular, Naval Officers were better educated and technical training for officers was a part of the general professionalisation of the Navy introduced by Pepys. In 1673, Pepys supported the foundation of the Royal Mathematical School at Christ’s Hospital, along with some of his contacts in the Royal Society (Gascoigne, 2019). A foundation course was completed by boys in mathematics, particularly for navigation, before commencement of apprenticeships with ships’ masters.

⁹ ‘My delight is in the neatness of everything, and so cannot be pleased with anything unless it be very neat, which is a strange folly’ (Diary 10 August 1663)

¹⁰ ‘Cooper the Mate of the ship, whom I knew in the Charles, I spoke to him about teaching the Mathematiques, and do please myself in my thoughts of learning of him.’ (Diary, 1 July 1662).

¹¹ ‘...Mr Cooper, Mate of the Royall Charles, of whom I entered to learn Mathematiques; and so begin with him today, he being a very able man and no great matter, I suppose, will content him. After an hour’s being with him at Arithmetique, my first attempt being to learn the Multiplication table, then we parted till tomorrow’. (Diary, 4 July 1662).

¹² ‘to see what a man might do, were I a knave, the whole business from beginning to end being done by me out of the office, and signed to by them upon the once reading of it to them, without the least care or consultation either of quality, price, number, or need of them, only in general that it was good to have a store. But I hope my pains was such, as the King has the best bargain of masts has been bought these 27 years in this office.’ (Diary, 10th September 1663)

¹³ Diary, 21st October 1663 & 30th October 1663.

When Pepys was first in his role as Clerk of Acts in the Navy, the system of victualling was one of contracts. Denis Gauden had been appointed the contractor (just before Pepys came into the role of Clerk, in September 1660), his role as ‘surveyor general of all victuals to be provided for his Majesty’s ships and maritime causes’, meant that one man was responsible for all victualling. In the time of war, the increased demand for provisions could not be met, partly because the government failed to make the required payments to contractors on time. There were many complaints. Pepys had already started ‘to look into the nature of a purser’s account, and the business of victualling, in which there is great variety; but I find I shall understand it and be able to do service there also’ (Diary, 29th August 1662). Again, he seems to perceive his role as implementing change by mean of accounting. Three years later, in September 1665, he created the opportunity to change the system of victualling, and to create a new role for himself. Pepys went to visit the fleet and Lord Sandwich informed him of the poor state of the supplies for the men.¹⁴ On 5th October¹⁵ Pepys went to see the Duke of Albemarle, the next day he consulted with Gauden, went to see the Duke again and sent him a letter¹⁶. In the letter he explained that Gauden could not manage alone, he made various suggestions of assistance for him. Finally he suggested that as a precaution against fraud, there should be a surveyor of victuals in each port, with the authority to examine contracts, records and books and required to report weekly to an officer in London. Once this post was approved by the King, Pepys proposed himself for this position of ‘surveyor – general’ and at the end of October Pepys took on this new role (McBride & Hines, 2019)¹⁷. In November and December, he discusses the victualling business with Gauden¹⁸, then draws up instructions for the surveyors at the ports¹⁹. The new system appears to have led to less complaints, the State papers for 1666 have fewer grumbles about victualling than in 1665. Pepys is pleased with the improved method of victualling, and with a complement he seeks and receives from the Duke of York²⁰. However,

¹⁴‘telling us the state of the fleet, lacking provisions, having no beer at all, nor have had most of them these three weeks or month, and but a few days’ dry provisions. And indeed he tells us that he believes no fleete was ever set to sea in so ill condition of provision, as this was when out last.’ Diary 18th September 1665.

¹⁵ Diary 5th October 1665

¹⁶ Diary 6th October 1665

¹⁷ Diary 27th October 1665

¹⁸ Diary 9th November 1665

¹⁹ Diary 15th December 1665

²⁰ Diary 26th July 1666 reads ‘By and by the Duke of Yorke comes and we had a meeting and, among other things, I did read my declaration of the proceedings of the Victualling hired this yeare, and desired his Royall Highnesse to give me the satisfaction of knowing whether his Royall Highnesse were pleased therewith. He told me he was, and that it was a good account, and that the business of the Victualling was much in a better condition than it was the last yeare; which did much joy me, being said in the company of my fellows, by which I shall be able with confidence to demand my salary and the rest of the subsurveyors.’

Pepys does observe one 'scurvy letter' (Diary, 28th August 1666) and what upsets him most is the criticism of his accounts, he observes 'But, however, our accounts here will be found the true ones'²¹. In 1683, after further difficulties, a state victualling department was established - the Victualling Board (Tanner, 1896). The Victualling Board was an improvement over the earlier methods and operated well for many years until 1832, when it came to an end with the founding of the modern Admiralty (Allen, 2017).

Pepys encouraged the well-being of naval personnel and the need for efficiency in the Navy. Pepys had been investigating the work of the purser, the onboard storekeeper, who distributes and accounts for the victuals (McBride, Hines & Craig, 2016), he could not comprehend how the system of not paying wages to pursers could work unless they were cheating the system in some way and finally concluded 'a purser without professed cheating is a professed loser' (Diary, 22nd November 1665) . In September 1662 he was being taught how the pursers made up their accounts²² and again in the following January²³. He determined that the 'seaman is much abused by the Pursers' (Diary, 16th March 1663)²⁴ and talks to anyone he can about the pursers' accounts²⁵. According to his estimations the funds available for the Navy in 1665-66 were about half of that required, leading to unpaid wages and delays in victualling the fleet (Tanner, 1897). In 1683, the control by the State of the provisioning of RN ships was enhanced by vessels specifically sequestered to supply RN ships at sea. In 1686, a plan was proposed by Pepys, backed up by accounts, for the investment of £400,000 per annum to replenish funding and to gain efficiency of the fleet (Ehrman, 1949).

Pepys's arrangements for the supplying of ships, was tested soon after, with the fleet's attempts to defend against the invasion by William of Orange in 1688. The invasion led to a late request for three months' provisions for an extra 35 ships, putting pressure on the victuallers. The issue was not only that of purchase and supply, but also one concerning the measurement and control of victuals. Estimates showed discrepancies between pursers and victuallers in terms of the

²¹ The letter to the King, was from Prince Rupert and the Duke of Albemarle on the Royal Charles (State Papers, 27th August 1666) and complains of the lack of supplies. Pepys responds via accounts showing what has been sent to the fleet and defending his secretary, William Coventry's calculations.

²² Diary, 12th September 1662 'Mr Lewes teaching me to understand the method of making up Purser's accounts, which is very needful for me and very hard.'

²³ Diary, 28th January 1663 'learning to understand the manner of a purser's accounts, which is very hard and little understood by my fellow officers, and yet mighty necessary.'

²⁴ Also, 23rd July 1663

²⁵ Diary, 11th July 1663 and 13th July 1664

quantities supplied, and the actual quantities consumed. Pepys corresponded with Lord Dartmouth²⁶, observing that ‘the service may meet with disappointment ...if the commissioners here goe by one reckoning and the men eat by another.’(Legge, 1887 p.218). Pepys suggested a more precise standard of measurement and the use of bookkeeping, and for better controlled allocation of the victuals. Through energy, forethought and personal management, Pepys’s proposals led to a more formal control of pursers by the State (Ehrman, 1953). The 1731 ‘Regulations and Instructions Relating to His Majesty’s Service at Sea’, included instruction on victualling (Warlow, 1984). Pepys introduced the idea of each purser lodging a bond²⁷ this was used to ensure that the purser, when returning from a voyage, filed the necessary accounts, returns and vouchers (Scorgie & Reiss, 1997). The Purser’s assignment, the size of the ship, determined the amount of this bond (Claxton, 1837).

Pepys’s presentation of self, identity and impression management

Pepys seems have been a particularly competent accountant, concerned with keeping, making up or surveying sets of ‘accounts’ or ‘accompts’ expressed in his diary (Pepys, 1660) seven hundred and fifty-two times; his own accounts, those of Lord Sandwich, of members of his family, household and friends and more importantly the accounts of the Navy.

When drawing up his own accounts, Pepys takes great delight in measuring his worth, the first time he notes this is early in the diary, on 29th January 1660, when he is worth 40 *l* (*l* = £). He measures his situation improving by means of his accounts, having observed on 1st January 1660:

‘I staid at home all the afternoon, looking over my accounts.....My own private condition very handsome, and esteemed rich, but indeed very poor; besides my goods of my house, and my office, which at present is somewhat uncertain’

By the same time the following year, he notes, at the beginning and end of his summing up (in words) of his current situation, counting his blessings at the beginning of a new year, that he is now ‘worth’ 300 *l*²⁸. There is a clear balance sheet, a summing up of assets and

²⁶ This is a reference to George Legge 1st Baron of Dartmouth (1647-91). He was commander of the Channel Fleet when it was mobilised to meet the invasion threat posed by William of Orange in 1688. He took an active interest in defence preparations, and informed Pepys of his concerns. Dartmouth was a strong supporter of James II. He was imprisoned in the Tower of London following William’s accession to the throne.

²⁷ Documents at the National Archives of the UK include pursers’ bonds dating from 1655. (Cock and Rodger, ‘Guide to the Naval Records’).

²⁸ ‘At the end of the last and the beginning of this year, I do live in one of the houses belonging to the Navy Office, as one of the principal officers, and have done now about half a year ...

liabilities to measure his worth. A year and a half later he assesses himself to be worth 650 £²⁹, then two years later his net worth is recognised at 1014 £³⁰. However, over the next few years he becomes more involved with business in the Navy and his role there and soon falls behind with his own personal accounts³¹.

Through the diary we can see how his assessment of affairs and business in the Navy is measured via accounts³². He also uses accounting to persuade and to achieve his aims, to obtain further funding from parliament³³, illustrating how funds are needed to supply the men³⁴.

The diary evidences how Pepys was constantly making decisions about how he would present himself and manage impressions of himself. His way of retaining his job and indeed improving his position was by working hard and making himself indispensable (Bering, 2007). He was a Clerk who knew 'every hole and corner of the ship' (Diary, 30th October 1661). In order to do this, he learnt arithmetics, Richard Cooper taught him this mathematics (instructed by Captain Lambert) and the shipwright Anthony Deane taught him how to

I take myself now to be worth 300 £. clear in money, and all my goods and all manner of debts paid, which are none at all.' (Diary, 1st Jan 1661)

²⁹ 'Up by four o'clock, and to the settling of my own accounts, and I do find upon my monthly ballance, which I have undertaken to keep from month to month, that I am worth 650 £., the greatest sum that ever I was yet master of. I pray God give me a thankful, spirit, and care to improve and encrease it.' (Diary 29th June, 1662)

³⁰ 'in the evening I to my accounts, and to my great joy and with great thanks to Almighty God, I do find myself most clearly worth 1014 £., the first time that ever I was worth 1000 £. before, which is the height of all that ever I have for a long time pretended to' (Diary 31st July 1664)

³¹ 'My greatest trouble is now from the backwardness of my accounts, which I have not seen the bottom of now near these two years' (Diary 31st Dec 1668)

³² 'we did with great content look over some old ledgers to see in what manner they were kept, and indeed it was in an extraordinary good method, and such as (at least out of design to keep them employed)' (Diary 7th Jan 1664)

³³ 'and to Sir G. Carteret with the letter and thence to my Lord Treasurer's; wherewith Sir Philip Warwicke long studying all we could to make the last year swell as high as we could. And it is much to see how he do study for the King, to do it to get all the money from the Parliament all he can: and I shall be serviceable to him therein, to help him to heads upon which to enlarge the report of the expense' (Diary 22nd Nov 1664)

³⁴ 'Complaint of the want of supplies, in spite of repeated importunities. The demands are answered by accounts from Mr. Pepys, of what has been sent to the fleet, which will not satisfy the ships, unless the provisions can be found. Hope to be credited as to their wants, being upon the place.' (Prince Rupert and General Monck, 1666)

measure timber, in this way he could check for fraud. He observes that it 'is impossible for the king to have things done as cheap as other men' (Diary, 21st July 1662) but he constantly checks for examples of 'the Kings business being done ill' (Diary, 26th June 1666). His impression management and self-presentation paid off, with his diligence he soon became a leading figure in the Navy Board. In 1662 Coventry³⁵ told him that he was 'indeed the life of this office' (Diary, 20 August 1662) and delighting in detail he ensured that he understood all about the affairs of that office. 'No man in England was of more method, nor made himself better understood' (Diary, 14 February 1667) Clarendon³⁶ told him. He may not have been the easiest man to get along with or to work with, but long after his death he was still remembered as 'a man of extraordinary knowledge in all that related to the business of that department, of great talents and the most indefatigable industry.' (Parliamentary debates 1806, p 586).

Pepys also uses accounting to impress those he works and socialises with³⁷. He was admired by his contemporaries in his roles as administrator within the Admiralty office. He is described effusively by those he interacts with in his social and work life³⁸.

Whilst in his personal accounts Pepys kept track of his money and provided a balance sheet at the end of the month, with the diary he keeps a record of his social balances and situation. Pepys also uses accounting terms and parlance in explaining situations within the diary, for example proclaiming

³⁵ William Coventry, 1628-1686 – English Statesman and Naval Administrator, Secretary of the Admiralty 1660-1667. Pepys testified to the excellence of Coventry's administration and his enthusiasm for economy and reform.

³⁶ Sir Edward Hyde, 1609-1674 (Earl of Clarendon) – English statesman, Lord Chancellor 1658-67 (He was also Chancellor of the Exchequer (1643-46) and First Lord of the Treasury (1660).

³⁷ 'and finding my Lord at home I got him to look over my accounts, which he did approve of and signed them, and so we are even to this day. Of this I was glad, and do think myself worth clear money about £120.' (Diary 29th July 1660) and:

'There I staid with my Lord and Mr. Shepley, looking over my Lord's accounts and to set matters straight between him and Shepley, and he did commit the viewing of these accounts to me, which was a great joy to me to see that my Lord do look upon me as one to put trust in' (Diary 20th Nov 1660)

³⁸ 'Industrious and curious person, none in England exceeding him in the knowledge of the Navy; in which he had passed thro all the most Considerable Offices, Clerk of the Acts and Secretary of the Admiralty, all of which he performed with greate Integrity' (Evelyn, 1620 – 1706, Diary).

‘I will keep constant in, for now my business is a delight to me and brings me great *credit*’ (Diary 28th June 1662),

or

‘But in the whole I was mightily pleased reckoning myself now *fifty per cent* securer in my place than I did before than I think myself to be’ (Diary 14th May 1669).

Dawson (2000) notes that the diary is always recording debits and credits of a social kind, suggesting that the whole diary is effectively a form of account, a social accounting narrative. Indeed, within the diary, the word ‘credit’ is used twenty-two times in a non-financial context.

Pepys seems to enjoy his work in the Navy and in business generally and expresses this using accounting terminology

‘it being my great comfort that every day I understand more and more the pleasure of business and the credit that a man gets by it, which I hope at last too will end in profit’ (Diary 19th January 1663).

Pepys’s role conflict

In his diary, Pepys observes that self-interest motivates those in the Navy, but he shows a great deed of self-interest in the acceptance of benefits at work, but outside of his salary, his wealth was substantially built on more than his salary. Within the diary he writes justifications of why gifts of food, money and other things were not bribes, but gifts from friends and not related to work being directed towards these friends (Knights, 2014). He experiences role conflict in the receipt of these gifts from his role and position in the Navy, and attempts to justify them. His diary became ‘...my justification if anything of this should be hereafter enquired after’ (Diary 25 November 1667). Indeed, Pepys increasingly justified his acceptance of ‘a very noble present’ (Diary 10 February 1663) and later ‘a good present’ (Diary, 2 March 1664) and uses the language of friendship (Knights, 2014). He can see that it is accepted practice at the time to persuade a certain Captain Fisher and his companion, ‘and make them friends with drink and a bribe’ but again suffers conflict in this role, writing, ‘Lord! to see how unhappily a man may fall into a necessity of bribing people to do him right in a thing, wherein he hath done nothing but fair, and bought dear.’³⁹

³⁹ Diary, 10th October, 1665

Role conflict is also experienced when receiving money. Pepys explains away monies received, as an acknowledgement for the services he has rendered, for example, when being given £200 for assistance with a patent.⁴⁰ Pepys also claims the legitimacy of his actions within his diary, which states ‘there is nothing of crime that can be laid to my charge’ (Diary 3 February 1668). As observed above, at this time, bribes made and received like this were usual and that may have helped him to justify their legitimacy, despite inherently noting how it makes him unhappy, as in the quote in the paragraph above.

However, Pepys does not like to see others profit from the King⁴¹ or going against the King’s interests, he uses accounting to evidence any undeserved gains⁴². He is, however, prepared to raise some money for his brother:

‘and to talk with Joyce about a project I have of his and my joyning, to get some money for my brother Tom and his kinswoman to help forward with her portion if they should marry. I mean in buying of tallow of him at a low rate for the King, and Tom should have the profit; but he tells me the profit will be considerable, at which I was troubled, but have agreed with him to serve some in my absence.’ (Diary 21st April 1662)

Again he experiences role conflict when dealing with the timber merchant, when facing the dilemma of whether he should do something with his accounts or whether it is worth it⁴³.

Conclusion

Whilst other papers have explored and explained Pepys diary, this paper seeks to consider the idea of him as an accomplished ‘accountant’, who uses accounting to achieve his aims and to further the aims of the Navy and, as a consequence, the King. In this role as an accountant, Pepys faces the experiences outlined in studies of role theory in the symbolic interactionist

⁴⁰ Diary 12 December 1663

⁴¹ Diary, 10th September 1663

⁴² ‘Our discourse about supplying my Lord Teviott with money, wherein I am sorry to see though they do not care for him, yet they are willing to let him for civility and compliment only have money almost without expecting any account of it; but by this means, he being such a cunning fellow as he is the King is like to pay dear for our courtiers’ ceremony.’ (Diary 10 Aug 1663)

⁴³ ‘Sir W. Warren, by appointment, comes to me, who spent two hours, or three, with me, about his accounts of Gottenburgh, which are so confounded, that I doubt they will hardly ever pass without my doing something, which he desires of me, and which, partly from fear, and partly from unwillingness to wrong the King, and partly from its being of no profit to me, I am backward to give way to, though the poor man do indeed deserve to be rid of this trouble, that he hath lain so long under, from the negligence of this Board’ (Diary 29th Nov 1668)

perspective. He accepts role expectations, whilst negotiating some aspects of his role and his position in the Navy. He presents himself and finds his identity and he indulges in impression management. He also experiences role conflict, particularly in areas where he is conflicted between his want of money and where he knows that he is giving or receiving gifts or other bribes.

When Pepys takes on his first role in the Navy, that of Clerk of Acts, he has a role description which requires that the incumbent ought to be an able accountant, his seems to relish this expectation of him. He starts by drawing up accounts of the situation in the Navy at the time. He proceeds to use accounting and his ability to do accounting to clarify his role and to find his niche within the Navy. He perceives that working hard and producing numerical records and justifications of the aspects of the Navy he is involved with will make him indispensable. He does this through accounts and by checking or auditing, he even learns arithmetic and measuring, so he may be more skilled at this. He negotiates by demonstrating via accounts and numerical explanations. He looks for areas to improve within the functioning of the Navy for increased efficiency for example his changes in the victualling system and in the way in which Pursers were employed.

In presenting himself, he appears a natural accountant of a kind, he draws up accounts to measure his worth, to build his confidence, to feel a success. His diary shows that he is always making decisions about how to present himself to those he sees as superior to himself either socially or to his mentor, or other officers at work. Often, he does this through accounts, showing his own accounts to his boss and mentor, Montague, or by doing his accounts for him, or by illustrating something by way of accounts. He uses accounting to seek further funding from the government for the Navy, he demonstrates the shortfall of funding to feed the men. Pepys manages impressions of himself, trying to impress those around him at work and socially by his knowledge and skills with accounting. He uses this knowledge to assist and impress those in his social circle, his work superiors and the King. He also uses accounting terms to assess people at work and in social situations, calculating social balances and hoping to profit.

However, he experiences role conflict, particularly when it comes to areas where the auditor/accountant that he is, feels that what he is doing maybe wrong. Even though bribes are the accepted practice of the time, in the diary he seems to struggle and experience conflict with the concept, both in terms of giving monies to other people, but also in accepting gifts of

money and other presents, that he receives due to his role and position in the Navy. This does not prevent him from accepting gifts, but he feels the need to justify them, and he writes in his diary of why he is justified in accepting these presents and how they will not influence his decision making. He does not like to see others profit from the King and works hard to prevent this from happening, however at other times he can enable and allow some to profit, including to his brother.

In taking on his position in the Navy, and whilst working there, Pepys found himself able to fulfil various roles. He naturally engaged with the keeping of accounts, this following on organically from his previous habit of the keeping of his own personal accounts. He had also taken on keeping the accounts of the Earl of Sandwich. He also developed and relished a role as an internal auditor. Seeking out and sorting out areas where there was corruption or misuse of Naval funds, or the King's money. Pepys saw a need within the Navy for the education and training of the men and for a higher level of professional work and took on as one of his roles the development of this within the Navy. He socially constructs and negotiates the differing roles he plays within his job as an administrator in the Navy. In his various roles, Pepys suffers role conflict as he attempts to justify gifts, monies and other benefits received on the side because of his Naval position and his clear attempts to rid the Navy of fraud and corruption.

This paper has two main contributions. The development of readings of Pepys diary to explore the many observations about accounting, previous historical literature has considered many other aspects of the diary. However, accounting is rarely mentioned, despite many references to Pepys's use of accounting in his life, career and in business administration of the Navy. The lens of role theory, underpinned by symbolic institutionalism, is used to consider historical business and accounting and is combined with the consideration of Pepys, the key actor. The historical narrative based on Pepys's diary highlights the main roles Pepys perceived for himself and his use of accounting in the administration of the Navy. The paper also contributes to the business and accounting history literature on the influence of key individuals in business administration and accounting history in military, especially in Britain. Future research may be targeting to consider investigation of the other personalities involved in these developments of administration and accounting, a prosopographical study of the various characters and their roles, considering a related group of actors in a particular historical context.

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