



## PARG RESEARCH DISCUSSION SESSION

**When**  
Monday,  
September 23, 2019 12h00-13h30

**Where**  
1020 Dunton Tower  
Carleton University

Lunch will be  
served

### **Discipline and Governmentality at a Distance: Internal Controls at the Isthmus Lockstation, Rideau Canal, 1832 - 1854.**

*Presenter: Professor Merridee Bujaki, Sprott School of Business, Carleton University*

Co-Author: Bruce McConomy, Wilfrid Laurier University

#### **ABSTRACT**

The emergence of an internal control system to guide operations along the Rideau Canal in Canada beginning in 1832 is evident through an analysis of a book of directives (an Order Book) maintained by the lockmaster at the Isthmus lockstation. We classify the orders in accordance with present day professional accounting internal control guidance. Orders observed include those related to establishing an appropriate control environment and control activities. Orders for maintaining adequate documents and records, physical control over assets and records, and proper authorization of activities were common. The orders in the Order Book are seen as efforts by the British Royal Engineers to discipline lockmasters and their activities; and to encourage lockmasters to govern themselves and their own actions, while geographically removed from the oversight of the Rideau Canal Office. We conclude that internal control principles that emerged early in the 19th century have had a lasting influence, despite changes in the technologies by which controls are implemented.

#### **ABOUT THE PRESENTER**

**Merridee Bujaki**, MBA, PhD, CA, is a Professor of Accounting at the Sprott School of Business, Carleton University and a member of the Professional Accounting Research Group (PARG). Her research focuses on voluntary disclosure in annual reports, historical accounting, corporate governance and gender issues in management. She has published in leading accounting and business journals such as *Critical Perspectives on Accounting*, *Journal of Accounting Literature*, and *Accounting, Auditing, & Accountability Journal* to name a few. Her research on accounting history of Rideau Canal has been funded by SSHRC. She has been previously the director of Carleton's Center for Research and Education on Women and Work.

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