Abstract

Purpose
This paper aims to examine the Victorian attitude to the poor by focusing on the health care provided at a large provincial hospital, the Newcastle Infirmary.

Design/methodology/approach
The archives of the Newcastle Infirmary are reviewed alongside the local trade directories. These primary sources are examined in conjunction with the writings of contemporary social theorists on poverty.

Findings
At a time when poverty was seen as a sin, an act against God, it would be easy to assume that the Victorians faced no moral dilemma in dismissing the poor, particularly what were seen as the “undeserving poor”, out of hand. Yet, the paper observes how accounting was used both to persuade the wealthier citizens to contribute funds and to enable the hospital to exercise compassion in treating paupers despite this being prohibited under the hospital’s rules. Such a policy conflicted with the dominant utilitarian view of society, which emphasised the twin pillars of economic expediency and self-help.

Research limitations/implications
More case studies are needed of other hospitals to ascertain how typical the Newcastle Infirmary was of the voluntary hospital sector as a whole.

Originality/value
Although many histories of British hospitals exist and some have examined how accounting was used to manage within these institutions, the concern has not been with accounting as a moral practice.

Keywords
Hospitals, Ethics, Victorian Britain, Poverty, Social accounting
Accounting and the moral economy of illness in Victorian England: The Newcastle Infirmary. Article. May 2009. There is a paradox within some market economies that accounting appears to enjoy superior power and status to marketing. This is significant because of the close working relationship between the two professions, and can be linked to accounting's key role in market regulation. Brands allow us to consider this in a single issue, by juxtaposing the ac Queen Victoria ruled Britain for over 60 years. During this long reign, the country acquired unprecedented power and wealth. Britain's reach extended across the globe because of its empire, political stability, and revolutionary developments in transport and communication. Many of the intellectual and cultural achievements of this period are still with us today. Victoria ruled for 64 years and witnessed the country's transformation into an industrial and imperial giant. Victorian Britain was both the greatest power in the world and the least militarised. Its military shortcomings were starkly revealed by the disastrous Crimean and Boer Wars. Victorians: Religion. The Victorian era saw the Church of England become increasingly only one part of a vibrant and often competitive religious culture. Read More.