

Paper#: K191

“Rhetoric and Argument in Richard Pennant’s Parliamentary Speeches on the Abolition of the Slave Trade: A Critical Discourse Analysis Approach”

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ABSTRACT

The aim of this paper is to expose “events from the darker side of accountancy’s past” (Fleischman, Radcliffe & Vaughan, 2005, p. X), namely the use of accounting rhetoric in the debate on the abolition of the slave trade. The slave trade and its abolition have been much studied by social, economic and political historians. However, until recently, they have not been subject of much accounting research. This paper focuses on the slave trade in Great Britain in the late eighteenth century. It examines a previously unexplored area, namely the use of accounting concepts and accounting terminology (accounting rhetoric) in the parliamentary speeches of Richard Pennant, 1st Lord of Penrhyn, between 1788 and 1804. As a plantation owner, an MP for Liverpool, and the Chairman of the Society of West Indian Planters and Merchants, Richard Pennant represented the position of planters, merchants and traders who supported the slave trade. We employ a Critical Discourse Analysis (CDA) approach to analyse the rhetoric and argument used in the parliamentary speeches of Richard Pennant and his private letters as an absentee plantation owner to his agents in Jamaica.

Keywords: Critical Discourse Analysis; Slavery; Abolition; Rhetoric.