

# **Dust Covers: Samuel Turner's vision on the relationship between capital and labour**

Lee Moerman  
University of Wollongong

Sandra van der Laan\*  
University of Sydney

\*(Corresponding author: [sandra.vanderlaan@sydney.edu.au](mailto:sandra.vanderlaan@sydney.edu.au))

David Campbell  
University of Newcastle-upon-Tyne

Refereed Abstract

In this paper we demonstrate Samuel Turner's conception of the relationship between capital and labour in early 20<sup>th</sup> century. At this time, Britain's former ascendancy as the workshop of the world was under threat from the new industrial powers, the United States of America and Germany (Richardson & Nicholls, 2011). As one of the most successful pre and post war manufacturing operations, the asbestos giant, Turner & Newall (T&N) contributed to contemporary attitudes towards industry and, in particular the asbestos industry (Jeremy, 1995). Paradoxically, the writings of the most prominent and influential chairman during the company's expansion tell the story of a benevolent industrialist concerned with the fortunes of Britain and the role of labour and capital in a renewed nation.

The relationship between and conceptions of labour and capital are embedded in a social and cultural context. Ideological framing of this relationship is evidenced in the rhetoric of business through the situated practices of accounting and the law where concepts such as 'profit' take on a nuanced meaning that is diffused in society as 'taken-for-granted'. How society perceives these conceptions is "reflected in culture, in art, and in particular, literature" (Evans, 2009, p. 170). Literary texts as a form of documentary evidence provide a source to explore idiosyncratic and authentic conceptions in a certain place at a particular time (Czarniawska, 2008). It has been said that the Turner family, as supporters of the United Methodist Free Churches, were part of the "Victorian churchgoing business dynasty" taking their responsibilities on accumulating wealth and capital seriously (Jeremy, 1995). Turner's writings provide a historical source and represent an example of elite discourse from the

Protestant bourgeoisie (Czarniawska, 2008) of business and commercial activity from the non-professional whose lay conceptions explore issues around labour and capital and the ways in which they are debated, understood and challenged in the public domain (Hopwood, 1994).

Samuel Turner III, the grandson of the founder of Turner Brothers published two books prior to his ascension to Chairman of T&N in 1929, a position he enjoyed until 1944 (later deputy chairman until 1946). This company, originally founded in 1871 as Turner Brothers by John, Robert and Samuel Turner to manufacture cotton cloth-based packaging, however by 1879 it had become the first business in the UK to weave asbestos cloth. Turner Brothers Asbestos was formed by the three sons of the founder Samuel Turner in 1916. It was during this period that the first book, *Eclipse or Empire* (with H. Gray) was published when Samuel Turner III was “precluded by age or circumstance from more active service” who believed he could do best to the war effort “by throwing the weight of their energies into the work of investigation in the cause of organic reform” (Turner and Gray, 1916, p.2). In defence of this treatise the authors argue that wide travel “in Europe, America and the Overseas Dominions, coupled with some public service on the part of the one, and ramified business experience on the part of the other, has led them during the past fifteen years to visualize the industrial conditions prevailing in Great Britain and in other countries respectively” (Turner and Gray, 1916, p.3). The second book, *From War to Work* was published towards the end of WWI, foreshadowing the role of industrialists in the new post-war century and exploring the notion of profits as the sunshine of the industrial garden (Turner, 1918). During the war, under the family business Turner Brothers Asbestos the partnership flourished and expanded the product line. The company also began tentative steps towards multinational operations by registering a selling agency in Canada and expanding into Rhodesia to establish mining operations of asbestos (Tweedale, 2000).

T&N was formed from the merger of the Washington Chemical Company, Newalls Insulation Company and J. W. Roberts and Turner Brothers Asbestos (TBA) (Bartrip, 2001). Subsequent expansion both domestically and internationally meant that by 1970 it had become the ‘asbestos giant’ in the UK with a workforce of over 36,000 and profits soaring to “about 30% of capital employed” (Tweedale, 2000, p.10) Ironically, within only a decade its main source of profit had become a financial burden and the company was facing challenging times.

The objective of the paper is to contribute to our understanding social practices in their historical, cultural, social, economic and political contexts (see Czarniawska-Joerges and Guillet de Monthoux, 1994) by demonstrating how literary texts can be used as a source for gaining insights into social practices, including accounting. The paper addresses this objective by examining portrayals of the relationship between labour and capital as expressed in the two publications of Samuel Turner III.

To meet the above objective, the paper specifically examines:

- Samuel Turner's social and political perspectives as reflected in his writings;
- the literary devices employed in this context;
- the way in which the description of business and accounting matters aids our understanding of the relationship between labour and capital in a specific corporate and historical context; and,
- how those descriptions influenced the development of the asbestos industry and the way in which labour was exploited.

Samuel Turner III was credited with developing T&N from "it's humble beginnings to its ... position as the largest asbestos manufacturing concern in the world" (Anon. 1955). His values were embedded in his writings and as a prominent industrialist and influential corporate head, his legacy was imbued in not only in the local organisational culture but influenced an industry. This legacy resulted in the dominance of his conception of the relationship between labour and capital prevailing despite the subsequent revelations of the deleterious health effects of asbestos.

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Marx's vision thus involves a reconversion of capital into the property of producers, although no longer as the private property of the individual producers, but rather as the property of associated producers, as outright social property. It is important to recognize the two-way connection between human development and the productive forces in Marx's vision. This connection is unsurprising seeing as how Marx always treated the human being himself as the main force of production. Here, the labors expended in the mutually autonomous enterprises (competing capitals, as Marx calls them) can only be validated as part of society's reproductive division of labor ex post, according to the prices their products fetch in the market. A human capital perspective emphasises employer image as a powerful asset for a company's operations. It is also an intangible factor potentially influential for consumers' purchase decisions. This study answers the question whether there is any correlation between consumers' purchase decisions and the image of the company as an employer. Results of quantitative research with 896 respondents show that whilst employer image is not an explicitly stated priority for consumers' decision-making, it does moderate consumers' choice and satisfaction. Support was found for the relationship between cognitive ability and performance, as well as the mediating effects of leader skills to the cognitive ability to performance relationship. The relationship between the inputs used by the firm and the maximum output it can produce is known as the: Production Function. According to the data in the table, what is the marginal cost of producing the 640th pizza? The quantity of flowers grown per day with various combinations of labor and capital are shown in the table below. Suppose that each gardener is paid \$220 per day and the greenhouse is rented for \$500 per day. Fill in total cost in the table below.