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Accounting by women: fear, favour and the path to professional recognition for Australian women accountants

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Abstract

This paper traces the campaign by women in Australia to gain admission to accounting bodies. The opposition to female membership of accounting bodies is set within the context of views of the abilities and place of women at the time. In general, women had neither the nature nor the intelligence for the commercial world. Even if women were mentally equipped for commercial work, this was contrary to nature because women should be companions to men not competitors. However, two crises saw the beginning of the acceptance of women as members of accounting bodies. One such crisis was the monetary impact on existing accounting bodies of not enough members to pay membership fees. The second was the First World War. While many accounting bodies in Australia had opened membership to women by 1915, the Australasian Corporation of Public Accountants followed the lead of the Institute of Chartered Accountants in England and Wales and did not admit women until forced to do so by legislation. The paper demonstrates that even though many men thought that men and women should have equal opportunities, many others actively or passively resisted any movement that would allow women to compete with men within the workplace including the profession of accounting. For almost forty years, women faced opposition to access to all accounting bodies in the UK and Australia on the basis that the rights of men were favoured and a fear that these rights would be compromised if women had equal rights to compete in the workforce.

Introduction

The title of this paper reflects the attitude of men toward the admission of women to accounting bodies[1] in the formative years of the profession in Australia and is derived from the comments of one enlightened man who said in 1915 that "man and woman are interdependent. . . They must have equal opportunities to assist the other without fear or favour" (*The Accountant*[2], 1915, p.128). As the paper demonstrates, this view was not widely held. Favour in the context of this paper refers to the privileging or favouring of the rights of men over those of women to work as accountants. Fear, on the other hand, refers to fears expressed by many of the men opposed to the admission of women to accounting bodies that to do so would diminish the status of accounting as a profession. Furthermore, the admission of women would rob men of work opportunities especially as women were prepared to work for lower wages.

While many historical studies of the development, activities and progress of Australian accounting professional bodies have been undertaken and published, (see for example, *Without fear or favour*

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1 The term 'professional accounting bodies' is used in the present context because the members of those bodies considered accounting to be a profession distinct from the occupations of clerk or bookkeeper even if society had yet to recognise that distinction or accounting as a profession.

2 The official journal of the Institute of Chartered Accountants in England and Wales

(Graham, 1978) and *Power, Progress and Profit*, Linn, 1996*)*, these studies have dealt exclusively with the role of prominent male members and individual accounting associations (see for example, Carnegie, Edwards and West, 2002; Poullaos, 1992, 1993). The campaign by Australian women to gain access to membership of professional accounting bodies represents a gap in the hitherto published history of the Australian accounting profession. This paper addresses that gap and, in so doing, contributes to the existing gender and accounting studies of the professions in the US (eg Lehman, 1992), the UK (eg Kirkham, 1992; Kirkham and Loft, 1993) and New Zealand (Emery, Hooks and Stewart, 2002).

The paper also draws on the experiences of women in attempting to gain access to a number of Australian professional accounting bodies. The reason for this is that prior to a series of amalgamations culminating eventually in two major accounting bodies, the Institute of Chartered Accountants in Australia and CPA Australia, the accounting profession in Australia comprised a number of associations and societies. The proliferation of accounting bodies is Australia is explained by Australia's position, prior to 1901, as a series of British colonies. When Australia assumed nationhood in 1901, the British colonies, New South Wales, Queensland, Victoria, South Australia, Tasmania and Western Australia, became the six individual states of the Commonwealth of Australia. The tensions resulting from the proliferation of professional accounting bodies in Australia at both the state and national level has been discussed in detail in the prosopographical study of the founding members of the Incorporated Institute of Accountants, Victoria undertaken by Carnegie and Edwards (2001) and Carnegie, Edwards and West (2002). Tensions identified included intra-professional rivalries based on accountants in public versus private practice and state-based organisations as opposed to national and/or international entities and affiliations (Carnegie, Edwards and West, 2002, p.792-794). One common theme throughout the myriad accounting bodies in Australia from as early as the 1890s was opposition to female membership. Accordingly, in the interests of completeness, the paper draws on archival material from the surviving records of a number of the antecedent bodies of Australia's two major accounting organisations.

A number of archival sources have been utilised in this study including early newspaper and official publications of the antecedent bodies of the Institute of Chartered Accountants Australia and CPA Australia as well as the official journals and publications of professional bodies in the UK The inclusion of the UK arguments is justified on the grounds that the Australian professional accounting

bodies were styled according to the UK models (Australasian Corporation of Public Accountants[3] 1919, p.134) and, given the close connections between Australian professional accounting bodies and those of the UK, it is reasonable to assume that the views of the 'old country' were adopted by a proportion of the membership of the Australian bodies. Furthermore, it should be noted that Australian publications often reproduced items from UK publications and vice versa. Therefore, comments in a given publication do not necessarily reflect the views of the country of publication or the accounting association responsible for the publication. Country-specific views will be noted where appropriate.

The paper will initially set the scene by a discussion of professionalistion strategies in general followed by those adopted by members of the emerging accounting profession in the 18th and 19th centuries. This discussion will be linked to views about the abilities of women prevailing during that time including successive attempts by women to achieve membership of accounting bodies from 1899 to 1928 when women were admitted to the newly chartered Institute of Chartered Accountants in Australia. The factors contributing to the lowering of barriers to female membership of accounting bodies will also be discussed. The overall conclusion drawn from the available evidence is that women were not denied membership of Australian accounting bodies as part of a professionalisation strategy adopted by members of Australian bodies *per se*. However, the exclusion of women was the result of a professionalisation process styled on that of members of UK accounting bodies aimed at clearly delineating the prestigious accountant in public practice from that of the less skilled, and lower class status of the clerk, bookkeeper or the accountant not in public practice (Carnegie, Edwards and West, 2002, Kirkham, 1992 and Kirkham and Loft, 1993). The same debate occurred in Australia but was, in part, fuelled by efforts by a number of Australian accountants to realise the perceived status and prestige of accountants in the UK through incorporation by Royal Charter. As will be demonstrated, the charter campaign appears to have eclipsed any concerns about the impact of allowing female membership at least in the public domain. The denial of women of membership to Australian accounting bodies was publicly argued as being based on a legal issue concerning the masculine nature of the rules of membership. Changing the rules of membership required the agreement of a majority of members of respective accounting bodies. The arguments against changing the rules of membership were similar to those in the UK in that there was a fear that the admission of women would lower standards but, perhaps more importantly, would result in increased competition

3 Australasian Corporation of Public Accountants was one of the major antecedent bodies of the Institute of Chartered Accountants in Australia

for accounting work. By denying women membership, members of professional bodies favoured the employment and career aspirations of men over those of women. Eventually, women were granted the opportunity to join professional accounting bodies in Australia. However, this concession was more a response to public opinion than recognition of the justice of providing equal opportunities to both men and women “without fear or favour”.

Professionalisation Processes and Strategies of Accountants

Selander (1990, p.139) described professionalisation as “the aspiration that an occupational group cherishes to reach exclusive societal advantages and preference of interpretation within their special field of knowledge and praxis”. The formal establishment of professional associations was a strategic activity aimed at delineating a boundary between the qualified and unqualified and thereby effecting social closure. Without such closure, any person who so wished, could designate themselves an accountant. Hence "charlatans and rogues" (Howitt, 1966, p.40), even a “wayfaring man, though a fool” (Brentnall, 1898, p.329) could undertake accounting work to the detriment of society. The "solution" was the formal establishment of a professional association, membership of which would be limited to those with the appropriate training and experience. Through formation of professional associations and, in some cases, the gaining of Royal Charters of Incorporation, the members of professional bodies achieved a number of things. By virtue of incorporation, the title "Chartered Accountant" became legally protected (Lubell, 1978, pp41-42) in that only members of the professional associations holding them could use it. This also provided a means whereby the public could identify "qualified" accountants in that members of the ICAEW were identifiable by the initials "FCA" or "ACA" after their names (Howitt, 1966, p25). Members of the Institute of Chartered Accountants of Scotland and its antecedent bodies, the Society of Accountants in Edinburgh, the Institute of Accountants and Actuaries in Glasgow and the Society of Accountants in Aberdeen, (Walker, 1988, p7; 1991, p258) were identified by the initials "C.A." after their name (Walker, 1988, p11)

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In Australia, members of the first professional accounting association, the Adelaide Society of Accountants, were identified by the initials "FASA" (being a Fellow of the Society). Members of the second association to be formed in Australia, the Incorporated Institute of Accountants, Victoria, used the designations "FIAV" (Fellows) and "AIAV" (Associates). The use of these appellations was the beginning of the formal demarcation of a boundary around the profession of accountancy. This point

was recognised in the March 1907 Editorial of *The Public Accountant*[4] which dealt with a UK legal decision, Society of Accountants and Auditors v Goodway and Others, preserving the right to use the designation, "Incorporated Accountant", to members of that society. The Editorial expressed the view ". . . that the decision would undoubtedly be followed by our courts" in similar circumstances (*The Public Accountant*, 1907, p.106). This would provide protection to both the public and members of established accountancy associations because "the rule of law laid down will effectually prevent unqualified adventurers from posing as members of reputable Associations of Accountants, and thus gaining confidence which the merits of their own work would never gain for them" (*The Public Accountant*, 1907, p107). As Johnson (1972, p.57) put it the identifying designation would preclude charlatans and quacks lacking the requisite knowledge and skill from undertaking specialised tasks such as accounting. Walker (1988, pp.20-21, p.37) provides evidence of this from Scotland where pamphlets issued by a group that went on to become the Society of Accountants in Edinburgh argued that "professional trustees" should be suitably qualified. The formation of the Australasian Corporation of Public Accounts (ACPA) took the distinction further. Specifically, the ACPA was formed "to support and protect the profession of Public Accountants in Australia" by drawing "a distinct line … for all time between the practising public accountant and the non-practising accountant" (*The Public Accountant*, Editorial, 1911a, p.199). Accordingly, what constitutes the requisite knowledge and skill, including relevant work experience is defined by the entry requirements specified by members of the professional body.

A concomitant professionalisation strategy was the institution of education, examination and training of existing and potential members in order to demonstrate their superior skills in the conduct of accountancy work and thereby authenticate claims to professional status and exclusive right to undertake accounting work. The petition for a charter lodged by the Institute of Accountants in Glasgow argued for both the need for education and training and for the Institute to be granted power to determine the qualifications required for membership:

> that it is obvious that to the due performance of a profession such as this a liberal education is essential . . .. that the object in view in the formation of the Institute of Accountants in Glasgow . . . was to maintain efficiency as well as respectability of the professional body . . . that this object will be further greatly assisted by the formation . . . into a body corporate . . . with power to make regulations and bye-laws respecting the qualification and admission of Members" (cited by Stewart, 1975, p113).

[4] Australia's first professional accounting journal

In a like manner, The Adelaide Society of Accountants, the first Australian accountancy association established in 1886, required candidates for membership to ". . . submit to an examination as to [their] qualifications as an accountant" (List of Members, Constitution and Rules, 1886, clause 6). Similarly, the Incorporated Institute of Accountants, Victoria was formed and adopted its first examination regulations in March 1887 (Marshall, 1978, p11; Australian Society of Accountants, undated, p25). The first examinations, comprising four papers, were held in 1889 (Marshall, 1978, p11; Brentnall, 1938, p65). Topics examined included bookkeeping, commercial, mercantile and company law, bankruptcy, receivership, partnership, executorship contracts and auditing (Marshall, 1978, p11; Brentnall, 1938, p65). In time, some of the associations provided for different levels of examination: preliminary, intermediate and final. The Institute of Accountants, Victoria introduced preliminary and intermediate examinations in 1895 (Australian Society of Accountants, undated, p26). The first final and intermediate ACPA examinations were held in 1908 (ACPA, 1909, p42). Passing the necessary examinations, however, was not sufficient for membership of the ACPA. Aspiring public accountants were required to undergo a minimum of three year's training in a public accountant's office (ACPA, 1911b, p232).

Lee (1990, p138), Larson (1977, p58) and Johnson (1972, pp13-14) have observed that the work of the professional is crisis relevant, that is, the professional stands between the client and disaster. The same can be said of professionalisation processes. For example, the Australian accounting professionalisation process took place against a backdrop of crisis and momentous historical events. These included a depression caused by the collapse of a land boom in the state of Victoria, the emergence of Australia as a nation as opposed to a series of British colonies and a long drawn out campaign by members of a number of Australian accounting bodies to gain incorporation by Royal Charter. A detailed discussion of each of these matters is beyond the scope of this paper. In addition, detailed studies such as those by Poullaos (1992; 1993), Carnegie and Edwards (2001) and Carnegie, Edwards and West (2003) have dealt with the charter bids by Australian accountants and the inter-organisational and state/nation rivalries emanating from them. Accordingly, this paper will provide brief details of these matters in order to contextualise the attempts by Australian women to achieve admission to the accounting profession.

i. Professionalisation, Depression and Crisis

Professionalisation of Australian accounting was based on the principles espoused by Selander (1990) and Johnson (1972). However, Australia’s fledgling accountancy bodies not only had to overcome occupational distinctions but also negative public perceptions of accounting practitioners in the wake

of the collapse of the financial boom that occurred in Australia in the last decades of the 19th century. This dim view of accountants included some of the foundation members of Australia's early accounting bodies. Cannon's (1972, p.28) study of the boom and the major companies involved revealed that

> [t]he falsifying of balance sheets, the payment of dividends from non-existent profits were among the shocking features of the crash. . . . At the annual meeting of the Real Estate Bank on 7 August 1891, James Munro said : "The properties of the bank are in splendid order". Four months later it collapsed. At the meeting of the Land Credit Bank on 31 October 1891, a 10 per cent dividend was declared, although by that date the bank had lost all its capital and reserves. On the same day, Sir Matthew Davies's Freehold Investment Co. Ltd. declared an 8 per cent dividend and went into liquidation exactly three months later.

As a consequence, when some of the accountants implicated in the financial scandals discussed by Cannon, sought to influence commercial legislation in Victoria, they were rebuffed by members of the legislature. For example, parliamentary debates dealing with the audit provisions of the 1896 Victorian Companies Act show clearly that some members of the legislature did not consider membership of the two major accounting bodies in Victoria, the Incorporated Institute of Accountants and the Federal Institute of Accountants, to be any guarantee of ability to undertake an audit (Victorian Hansard, 24 November, 1896, pp3606-3608). Furthermore, foundation members of both institutes had been admitted to membership without examination to attest to their abilities. (Victorian Hansard, 24 November, 1896, p3607). Finally, some of the auditors whose work had been called into question around this time were members of "one or other of these institutes" (p3608). In a like manner, the *Australasian Insurance and Banking Record (AIBR)* stated on separate occasions that

> admission into an Institute of Accountants at its inception is not necessarily a guarantee of ability, or even much knowledge. A proportion of the public accountants practising in the colonial centres are such, not because they are the most fit but because other employments have failed them (1893, p668).
>
> When it is reflected that … most of the balance sheets of the bogus and mushroom companies of Melbourne, the administration of which has frequently been marked by the utmost unscrupulousness, have been signed from time to time by Fs.I.A.V[5]., the pretension of the institutes to a monopoly of accountancy work ought not to be encouraged (1896, p717).

The views expressed in the Victorian parliamentary debates and the quotes from the *AIBR* of 1893 and 1896 were quite valid in so far as foundation members of professional associations were not required to undertake examinations to demonstrate their accounting abilities. However, this did not apply to subsequent members. The Adelaide Society of Accountants, the first Australian accountancy

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[5] Fellows, Institute of Accountants, Victoria

association established in 1886, required candidates for membership to ". . . submit to an examination as to [their] qualifications as an accountant" (List of Members, Constitution and Rules, 1886, clause 6). Similarly, the Incorporated Institute of Accountants, Victoria was formed and adopted its first examination regulations in March 1887 (Marshall, 1978, p11; Australian Society of Accountants, undated, p25). According to Marshall (1978, p11), the reason for the introduction of a system of entrance examinations was the ". . . urgent need to regulate and raise the standards of public accountants" in the wake of the boom of the 1880's and the accompanying increase in joint stock companies. In a lecture to accountancy students in 1908, it was stated that "as the profession developed, and no legislation was enacted to govern it, it became necessary for the protection of the public as well as of practitioners, to form Institutes for Self-Government, and the admission of candidates by examination (Hickson, 1908, p.178). Similarly, Thomas Brentnall, a foundation member of the Institute of Chartered Accountants in Australia having previously served as the President of the Institute of Accountants, Victoria and then the ACPA stated "if those who were holding themselves out as public practitioners were to gain the confidence and support of the public, there must be a standard fixed which would connote the possession of the necessary qualifications for this special work" (Brentnall, 1938, p64).

The success of education and training in raising the profile of some of the accounting bodies was apparent as early as 1903 when the *AIBR* published the following comment about the Incorporated Institute of Accountants, Victoria:

> They have taken a much wider view in making the Institute a great training body . . . That so many have passed the examinations of the Institute is highly gratifying. The qualifications of accountants and book-keepers in private offices have certainly been raised by the Institute system of examinations " (1903, p475).

In 1911, attendees at the Annual Dinner of the ACPA were told by the editor of *The Register* that "it should be an absolutely requisite requirement that no accounts of any public body which handles public money should be audited except by a thoroughly qualified man; and to the extent to which your association raises, and keeps raised, the standard of accountancy and insists upon the greatest care in the management of finance generally, to that extent the public is undoubtedly its debtor (ACPA, 1911b, p229). Perhaps more concrete evidence is that members of the profession were beginning to be approached to give advice on matters of public interest. For example, members of the ACPA were appointed to investigate the costing methods of Victoria's suburban railways. The Victorian branch of the ACPA's Parliamentary and Laws Committee was invited to make recommendations on the draft of proposed Victorian companies legislation (ACPA, 1911a, p217).

ii. Rivalries, Prestige and Status

While education and training were prerequisites to membership of most of Australia's accounting bodies at this time, membership did not provide a monopoly as anyone could designate themselves an accountant. Registration or licensing of accountants was sought by some members of the profession as a means of limiting the practice of accountancy to members of specified accounting associations and thereby, preclude the unqualified (eg. licensing of auditors, section 31(2), Victorian Companies Act 1896; Brentnall, 1898b, p329; Corporation of Accountants of Australia, 1904, p.37). Other Australian accountants sought the perceived status and prestige of their UK counterparts through acquisition of a Royal Charter (Brentnall, 1938, p64). For many members of the early professional bodies in Australia a Royal Charter was seen as the epitome of recognition and professional excellence. Apart from the perceived status of a Royal Charter, it was also considered this would preclude the unqualified from undertaking accountancy work or more precisely, the work of *public* accountants (ACPA, 1910a, pp133-134).

For example, Thomas Brentnall, as President of the ACPA, recognised the value of the "general office accountant" or "highly-qualified clerk" but insisted a clear distinction should be made between the practising public accountant and the former (ACPA, 1910a, p133). Furthermore, the "professional man", in other words, the practising public accountant and, presumably, member of the ACPA, had the right to ". . . protect himself against charlatanry and incompetency . . ." (ACPA, 1910a, p.134). A Royal Charter was one method of providing such protection. Brentnall went on to point out that obtaining a Royal Charter was not only in the interests of practising public accountants but also in the interests of Australia. Australia was a young country and, in order to fully utilise its "illimitable resources", it was necessary to rely on borrowed capital, particularly from the UK. In addition, it was important that such borrowings be on favourable terms. It was in this regard, that Brentnall saw the need for public accountants ". . . in furnishing reports upon which an absentee lender may feel that he can absolutely rely" (ACPA, 1910a, p.134). As altruistic as this may sound, there was also an element of self-interest because, in many cases, UK investors required investees to be investigated by chartered accountants which meant that Australian public accountants were being deprived of work. The granting of a Royal Charter to Australian public accountants would overcome this (ACPA, 1910a , p.134). Furthermore, a many Australian accountants considered a Royal Charter carried prestige and status because

> [a Royal Charter] is the academic hall-mark of Great Britain and its dependencies, and has had, . . . a particularly significant effect upon the profession of

> accountancy since the issue of a charter to the Scottish accountants in 1854, and to those in London and elsewhere in 1880, since which dates the appellation "Chartered Accountant" has become prima facie evidence of integrity and ability in Great Britain (Editorial, 1905a, p4).

However, rivalries between members of accounting professional bodies and between Australia's national and state governments and the pride of a new nation meant that a Royal Charter eluded the accountants of Australia for almost 30 years. As Brentnall (1938, p191) noted " . . . before we finally got the Charter . . . in 1928, we had to concede almost everything which had barred the way . . .". It is not intended to provide a detailed discussion of the three charter attempts made by Australian accountants and the 'things' that 'barred the way' as these matters have been the subject of an in-depth study by Poullaos (1992, 1993; see also Graham, 1978; Marshall, 1978; Brentnall, 1938). However, a brief overview of the concerns of UK chartered accountants about the propriety of conferring a charter on accountants in Australia will be given to demonstrate the influence of members of the UK profession in the shaping of the profession in Australia. The link between the charter campaign and the exclusion of women from membership of the ACPA will be discussed in a subsequent section of the paper.

The foundations for the first application for a Royal Charter for an Australian accounting body, the Incorporated Institute of Accountants, Victoria (IIAV), in 1905, were laid some six years earlier by Thomas Bretnall and another member of the IIAV, C. M. Holmes during trips to England (Brentnall, 1938, p.69). In spite of this advanced planning, members of the chartered bodies in the UK opposed the application. In June 1906, *The Public Accountant* reproduced correspondence between the Secretary of State for the Colonies and the Under Secretary for Finance and Trade (The Treasury, New South Wales) regarding the use of the title "Chartered Accountant". This correspondence, which included a letter to the Colonial Office from the Secretary of the Institute of Chartered Accountants, London, had been forwarded for comment to the Corporation of Accountants of Australia. A primary concern was that such usage " . . . would lead to inconvenience and misunderstanding both here and in Australia, and would give the members of the English Institute serious ground for complaint" (Letter from Lord Elgin reproduced in Correspondence, 1906, p.72).

The basis of this contention was a letter from the Secretary of the Institute of Chartered Accountants which suggested the Colonial Office give attention "to the public inconvenience which may arise, not only at home but all over the Empire, from the multiplication of "Institutes of Chartered Accountants", all of whom have apparently copied their title from that of this Institute, being fully aware of the value

of the title "Chartered Accountant" and the respect it commands in financial circles all over the world (Correspondence, 1906, p.73). The letter went on to state that the Institute would oppose the Australian charter unless adequate protection was given to the title "Chartered Accountant". The stated basis of such opposition was a lack of knowledge of the adequacy of accountancy examinations and professional standards in Australia. Whilst this concern was overcome by the inclusion of “Aust.” in the designation for members of Australian chartered bodies, additional stipulations were imposed. The ICAEW, for example, insisted that in order to qualify as chartered accountants, Australian accountants must have a minimum of three year’s training. These stipulations were evident in an Editorial from the ICAEW’s official publication, *The Accountant*, and reproduced in Australia’s accounting journal, *The Public Accountant*, published in November 1906 stating “it would be desirable that throughout His Majesty’s dominions the term “Chartered Accountant” should be recognised as being synonymous with “qualified accountant,” but that its use should be limited to those who are really qualified to practice” (*The Public Accountant*, 1906b, p.37).

The Royal Charter petition was officially refused on the basis, *inter alia*, that a charter should not be granted to individual associations but to one representative body (Marshall, 1978, p12; Corporation of Accountants of Australia, 1907, p96; ACPA, 1911a, p206). Moves to create a national accounting body began in 1906 when the Corporation of Accountants of Australia and the Sydney Institute of Public Accountants entered into negotiations aimed at forming an association of all practising public accountants in Australia (Corporation of Accountants of Australia, 1907, p97). Later that year, the Institutes in Melbourne were invited to consider the amalgamation proposals developed by their Sydney counter-parts (ACPA, 1911a, p206). The negotiations continued into 1907 when the scheme eventually came to fruition with the formation of the Australasian Corporation of Public Accountants) on June 14 (ACPA, 1911a, p.207). It appears that a desire to create an organisation, the membership of which was composed exclusively of practising public accountants, was the primary reason for the formation of the ACPA. The various Institutes already in existence in Australia had members who were not practising public accountants. The founders of the ACPA considered ". . . the time had arrived when we ought, in justice to ourselves, to say nothing of the advantage to the well-being of the general community, band the Public Accountants into one body" (ACPA, 1910b, pp174-175). This exclusion of non-practising accountants, in particular, those who had passed the requisite examinations but had not yet entered private practice either in their own right or as a clerk in a private practice appears to have been the major barrier to the formation of the new association (ACPA, 1911a, p207). This factor plus the support given to the newly created ACPA by senior members of the Victorian Institute, some of whom became office bearers of the ACPA, was to cause a rift between the two

bodies which persisted well into the 1920's (Graham, 1978, p5; ASA, undated, p27-28; Marshall, 1978, p13). As will be discussed in a subsequent section, the requirement for private practice was later used to preclude women from full membership of the Institute of Charter Accountants in Australia even though they had enjoyed full membership of some of the newly chartered Institute's antecedent bodies.

The exclusionary tactics of the ACPA were clearly part of a professionalisation strategy aimed at achieving prestige and status. Statements in Editorials in *The Public Accountant* and by leaders of the ACPA such as Thomas Brentnall make it clear that accountants not in public practice were considered to be second-rate citizens being described as "commercial book-keepers" and "clerks" (Editorial, 1911b, p245; ACPA, 1912, p236). Brentnall's Presidential address to the third Annual General Meeting of the ACPA clearly indicated the view held of accountants not in public practice:

> A membership of 427 Public Accountants and their clerks throughout the Commonwealth . . . sufficiently indicated the approval with which the movement to differentiate the practising from the general office accountant has been received. . . . it is not intended to institute any invidious comparisons or to belittle the importance of the latter class, but one cannot lose sight of the fact that the varied nature of our work, as compared with the daily routine of the general clerk, in itself constitutes a distinction and difference which enforce recognition (ACPA, 1910a, p133).

Furthermore, the ACPA had as an excuse the demands of members of chartered bodies in the UK that a charter would not be granted to Australian accountants unless the application was lodged by an association consisting entirely of "bone fide" practising public accountants (ACPA, 1911b, pp232-233; 1912, p237; Editorials, 1912, p251; 1913, p74). However, as will be pointed out later, it appears that the Australian charter seekers were also told as early as 1911 that a charter application would not succeed unless it catered for female membership. The ACPA did not accede to this requirement until the 1920s.

As noted by Kirkham and Loft (1993) a prime concern in the UK was the class structure and this, in turn fuelled the distinction between public accountants and bookkeepers and clerks. Specifically, maintaining or improving the status of a profession was contingent upon drawing its membership from the "better classes". This in itself precluded women because the daughters of the "very best class", the "leaders" of society, had no need to work. Therefore, the women who would be attracted to the professions, including accountancy, "would not be the kind of people they wished to attract" (*The*

Accountant, 1911a, p.321). Status and prestige were also of paramount concern to members of the accounting bodies in Australia. As Carnegie, Edwards and West (2003) have observed, the accounting bodies in Australia were shaped by the views of the individual men who formed them. In turn, many of these men had adopted the views of the "old country". Hence, the appropriateness of opening membership of Australian accounting bodies to women was often considered within the context of class, status and prestige.

The following section will provide examples drawn principally from Australian literature to demonstrate society's view of the place of women during much of the time that women sought membership of Australian accounting bodies. Women, like non-practicing accountants, did not hold a place of high esteem in society or the work place.

A WOMAN'S PLACE

The 19th century witnessed the first wave of the contemporary women's movement. In Australia, a number of organisations (for example, the Women's Suffrage League, the Working Women's Distress Fund, the Women Teachers Association and the Woman's League) were formed for the purpose of gaining rights for women (Allen, Hutchison and Mackinnon, 1989). The members of these organisations were referred to as the "shrieking sisterhood" while their male supporters were denigrated as being illogical and absurd (Cadden, undated, unpaginated). This attitude was not restricted to male members of the community. The 1892 annual meeting of the Woman's Suffrage League was told many women in the 'old country' showed little interest in the suffrage movement because they were conservative and content to leave 'things' as they always had been (Woman's Suffrage League, 1892, p.7). Similarly, with some notable exceptions, 19th century middle-class Australian women were content to be seen as 'angels of the hearth' and spend their lives catering to the whims and desires of 'husbands, parents, brothers and other relations' (deVries, 1995, pp.12-13). The attitudes towards women taking an active role in commercial activity or in the governance of society were based on entrenched views derived from interpretations of the bible and articulated by philosophers such as Hegel and 18th and 19th century authors (see, for example, deVries, 1995 and references to Hannah More, p.13, Sarah Ellis, p.14 and Thomas Gisborne, p.13). Sarah Ellis, for example, depicted women as loving, trusting and dependent upon men: "Love is woman's all, her wealth, her power, her very being. Man has an existence distinct from that of his affections . . . his public character, his ambition, his competition with other men. In women's love is mingled the

trusting dependence of a child" (cited by deVries, 1995, p.14). Thomas Gisborne[6] (deVries, 1995, p.13) and various letters to the editor of the *South Australian Register* (Zenobia 1888a to f) invoked the teachings of the New Testament[7] to demonstrate man's God-given right of supremacy over woman and the relegation of woman to the status of a male chattel with no rights. As society grew more sophisticated, these notions were modified in the more genteel spheres of society at least and replaced with a patriarcal attitude towards women. Women were seen as elegant, though mindless, ornaments. These interpretations were exemplified in the writings of philosophers such as Hegel.

Hegel (reprint, 1952, p.59) maintained that the physical differences between males and females had an intellectual and ethical significance. The mind of man was "powerful and active and his ethical foundation within the family was "in learning . . . in labour and struggle with the external world . . ." (reprint, 1952, p.60). On the other hand, the mind of woman was "passive and subjective". Woman's destiny was the family and "to be imbued with family piety . . ., her ethical frame of mind" (reprint, 1952, p.60). In further elaborating this theme, Hegel likened women to plants in that unlike men, who acquired knowledge by education, a woman was educated "by breathing in ideas [presumably from men], by living rather than by acquiring knowledge" (p.134). Accordingly, women were capable of "happy ideas, taste, and elegance" but not activities requiring thought such as the sciences, philosophy and affairs of state (p.134).

From views such as these, it was determined that not only did women lack intelligence but that women needed to be protected from the harsh realities of life. Furthermore, women needed to be protected from themselves should they be deluded into believing they could, much less should, participate in what had hitherto been bastions of male chauvinism. Accordingly, society needed to be protected from the women, and their male champions, who agitated for women's rights[8]. In general, women were

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[6] See, for example, Thomas Gisborne, *An Enquiry into the Duties of the Female Sex* (1797)

[7] For example, the story of creation as told in Genesis, states that God created man (Adam) in his own image (Genesis 1 – The Beginning, 1.26) but Eve was created from the rib of man. She was called 'woman' because she was taken out of a man (Genesis 2.7, 2.21, 2.22 and 2.23). Furthermore, when Adam and Eve were banished from the Garden of Eden, God told Eve that her husband would rule over her (Genesis 3.16, cited in Zenobia, 1888c, p.6). Eve was also condemned to bring forth her children in sorrow (Genesis 3.16, cited in Zenobia, 1888a, p.6). Similarly, according to Paul in the New Testament, a woman was not to usurp authority over man (1 Corinthians 11:3, 1 Corinthians 11:7-9 cited in Zenobia, 1888b, p.6). Corinthians maintained that women were to be silent in churches (1 Corinthians 14:34-35 cited in Zenobia, 1888b, p.6). Timothy extended this to a ban on women as teachers (1 Timothy 2:11-15 cited in Zenobia, 1888e, p.3; 1888f, p.7).

[8] For example, granting women the vote would lead to the decline of marriage, women would neglect household duties and leave babies crying at home (Woman's Suffrage League, 1892, p.7). In a similar vein, giving women the vote would be an assault on their womanliness (Parliamentary Report, 1886). Women attending polling booths to vote would be subjected to coarse and barbarous scenes such as drunken men and rude behaviour (Zenobia, 1888g, p.7). It was not a large step to extend these views to women participating in commercial activity.

preordained for family life and it was the duty of men to keep them in their place for the benefit of women and society. This view was exemplified in opposition to an early bid in the UK to open membership of the Society of Incorporated Accountants and Auditors (UK) to women.

In 1889 a member of the Society of Incorporated Accountants and Auditors (UK) argued that women and men had equal mental abilities and that women should not be excluded from the Society simply because "a beneficent Creator" had made them women. Duly qualified women should be admitted to membership of the Society in the interests of chivalry, Christianity, justice and generosity. In turn, opening membership to qualified women would bring honour and goodwill to the Society (*The Incorporated Accountants' Journal*, 1889, p.4). In opposition to the proposal, some members argued that such action was "wholly unnecessary and uncalled for; mischievous in its results – if passed – and in all likelihood to be the death-knell of the Society (*The Incorporated Accountants Journal*, 1889, p.4). In addition, opportunities for women practicing accountants were limited as "they could not fill public appointments, and in ordinary trade audits a lady clerk could not be sent by an accountant to audit the books of account of his clients" (*The Incorporated Accountants' Journal*, 1889, p.4). A further argument was that admitting women to the Society would invite the scorn of other professional accounting bodies and be seen as evidence that the members of the Society were not fully qualified (*The Incorporated Accountants' Journal*, 1889, p.4). More than twenty years later, the same arguments prevailed.

For example, it was argued by some accountants and lawyers in the UK that the happiest profession for a woman was matrimony. Furthermore, "girls" would not "devote themselves to the acquisition of professional knowledge and ability with that degree of attention which apprentices [all male] at present did" (*The Accountant*, 1911a, p.321). By nature, women lacked the intelligence and stamina necessary for an active role in the business community. On the other hand, even if women were suited to commercial life, allowing them to move out of the sphere nature intended for them would lead to the downfall of society.

> Woman was never intended or built to take part in serious competition and incessant war of rivalry which were the prime characteristics of the professions, nor was she fitted intellectually for such positions . . . Temperamentally also woman was wholly alien to the professional atmosphere.
>
> [I]f they made her a competitor with man in his struggle for existence she must inevitably suffer, for she would be deprived of those great special virtues which made her so different from man temperamentally and psychologically.

> [I]f they gave an opportunity to women to exist outside the family life, they would be aiming a very cruel blow at family life itself (*The Accountant*, 1915, p.127).

It was further maintained that woman "was a profound influence for good in the community" but this influence should be exercised from within the home. Women lacked confidence and their judgments were hasty, impulsive and sentimental instead of being based on stern, unbending justice (*The Accountant*, 1915, p.128). Furthermore, allowing women to enter the professions would give them an opportunity to create wealth and develop ambitions. In turn, wealth and ambition would lead to a false sense of independence and the opportunity to live outside the family. The whole structure of society would be at risk. History had shown (for example, the Roman Empire) that granting independence to women led to a decline in the good influence of women on society and moral degradation (*The Accountant*, January 1915, p.127).

Four years earlier, it was argued that excluding women from professional membership was not an act of selfishness because opening membership to women would be detrimental to society. It could limit career opportunities for men. This was contrary to nature because a woman should be a man's friend and companion but if she entered the professions, she would become his rival and antagonist (*The Accountant*, 1915, pp.128-129). Specifically, admitting women to the professions would increase competition and possible "overcrowding" that in turn would result in inefficiency (*The Accountant*, 1915, pp.127). Furthermore, unlike women, men had families to support. As women did not need to work and men did, it was in the best interests of the community that women did not compete with men to earn a living (*The Accountant*, 1911a, p.323). In addition, an overcrowded profession would make it even more difficult for young men to successfully pursue a professional career (*The Accountant*, 1915, p.128).

Early consideration of the admission of women accountants to professional bodies in Australia was also couched in terms of minimising competition. In 1894, the President of the Institute of Accountants, Victoria referred to the increasing trend of women seeking employment in the business world, including accountancy, as an 'invasion' and further stated that it was " . . . a striking sign of the times that the Council has been asked whether it is competent for a lady to be admitted as an associate by examination". (*The Accountant*, 1895, p.307). The following year, the President of the Adelaide Society of Accountants issued a warning, "Trespassers beware", to the "advanced woman" seeking to compete for work formerly "monopolized by her father, husband and brothers" and urged male members of the accounting profession to strive for excellence "so as to distance her hopelessly in the

race" (*The Accountant*, 1895, p.307). Neither organisation made provision in their articles and rules of membership for the admission of women at that time preferring to wait until such time as circumstances required consideration of the issue. While circumstances consistently presented themselves in the form of applications from women, it was some twenty years before women were officially granted the opportunity to sit for the qualifying examinations. Women could, of course, establish their own accounting society but that would also be detrimental to the profession as it would "be more or less a cheap affair" (*The Accountant*, 1911a, p.322) with its membership drawn from those who would normally be typists (p.321). As late as 1917, a prominent South Australian member of the Federal Institute of Accountants stated, "this profession of all professions should be reserved entirely for men" (*The Federal Accountant*[9], July 2, 1917, p.121).

However, history had also shown that when women did participate in commercial activity either by necessity or by design, the outcome was often positive. In Australia, Zenobia (1888d, p.6), for example, cited evidence from Harper's Magazine to demonstrate that women were more than capable of engaging in commercial activity. This evidence referred to a South American woman, Dona Isadora Consino who at the time was one of the wealthiest people in the world. Dona Consino's wealth included millions of acres of land, coal, copper and silver mines, a fleet of ships, railways and smelting works. Under her management, her property yielded millions of dollars in income each year. Australia had its own high achievers in women such as Mary Reibey, Esther Johnston and Elizabeth Macarthur all three of whom were outstanding businesswomen as well as devoted wives and mothers of large families (deVries, 1995). Nonetheless, there was a difference between women excelling in the management of family concerns even if this extended to commercial concerns. Women should not compete with men for paid employment.

CHAUVINISM[10] MASQUERADING AS DUE PROCESS

Accounting professional bodies were prolific in Australia from the late 19th century until the mid-20th century when, through various amalgamations, there were two dominant bodies, the Institute of Chartered Accountants in Australia and the Australian Society of Accountants (subsequently, known as the Australian Society of Certified Practicing Accountants and now, CPA Australia). The antecedent bodies of Australia's dominant accounting bodies included the Incorporated Institute of

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[9] The official journal of the Federal Institute of Accountants, Australia

[10] The meaning of chauvinism in this context is taken from the Macquarie Concise Dictionary, 2nd Edition: "zealous and belligerent patriotism or devotion to any cause".

Accountants, Victoria (IIAV) (1886), the Federal Institute of Accountants (Incorporated) (FIA) (1894), Australasian Corporation of Public Accountants (1907), the Institute of Public Accountants of Australasia (1907), the Institute of Incorporated Accountants of NSW (1908) and the Association of Accountants of Australia (Incorporated) (1910). Consistent with their UK role models, none of these organizations specifically excluded female membership. This was achieved by implication in that membership rules and articles of each body were couched in masculine terms. The implication subsequently became specific by legal interpretation of the articles as precluding female membership.

In 1894, the President of the Institute of Accountants, Victoria, Thomas Brentnall, justified specifying membership in masculine terms on the grounds that female membership was not anticipated at the time the articles were formulated (Linn, 1996). At this time, the ICAEW had already set the stage by denying the application of Mary Harris Smith who had been a practising accountant for ten years when she applied to the ICAEW for membership. Her application was denied, as were subsequent applications to the Society of Accountants and Auditors in 1889 and 1891 (Coffey, 1992, pp.12-13, cited by Kirkham and Loft, 1993, p.526). However, by the time the Australasian Corporation of Public Accountants (ACPA) (of which Brentnall was a foundation member) was formed in 1908, the ICAEW had made provision for female membership in a proposed bill for the registration of accountants in Britain. In addition, Australian accountants had been informed that their charter bid was not likely to succeed if female membership was not provided for in the proposed charter application (*AIBR*, 1909, p.579) Furthermore, in the intervening years between Brentnall's comments in 1894 and the formation of the ACPA in 1908, at least three women had made unsuccessful applications for membership of accounting bodies with which Brentnall had been affiliated. When the first of these was presented to the Council of the Incorporated Institute of Accountants, Victoria, Brentnall had supported the application. Nonetheless, the articles of the ACPA followed the established policy of excluding women by implication.

While it was obvious that female membership was inevitable, the accounting bodies in Australia (and the UK, for that matter) adopted evasion strategies to preclude women for as long as possible. As Kirkham and Loft (1993) have argued, public accountants in the UK had, since the establishment of the ICAEW, endeavoured to affect an occupational distinction between practicing accountants and non-practicing accountants by denying membership to "commercial" accountants (bookkeepers) and "clerks". Bookkeepers and clerks provided valuable service but their role was merely the recording of transactions while the public or practicing accountant provided a check of the appropriateness and accuracy of the recording process and a critical analysis of the resulting financial reports. The public

nature of the work of practicing accountants elevated them to the status of not only professionals but also gentlemen. Through this process, accountants were defined as neither bookkeeper nor clerk and, because public accountants were gentlemen, women could not be deemed accountants. The discursive construction of the masculine nature of accountants and accounting was evident in Australia also and while the intent was not the exclusion of women *per se*, this was the result. By delaying granting women membership rights, the accounting bodies had time to create the perception that women made suitable bookkeepers and clerks but were not the material from which accountants were created.

The following sections will firstly provide a chronology of recorded applications for membership by women and, where available, arguments for and against the applications. Efforts in Australia to delineate accounting as a profession and a higher calling than that of bookkeeper or clerk will also be described. Finally, instances and explanations of policy changes and the eventual opening of membership to women will be presented.

i. Procrastination and Dubious Ballots

The first reported formal application for entry to an Australian professional accounting body was received by the Incorporated Institute of Accountants, Victoria in the form of a request by a Mr J J Fenton on behalf of his sister to sit for the Institute's examinations with a view to membership. The request was presented to a Meeting of Council, on August 17, 1899 but consideration of the matter was deferred until the next meeting to be held on September 14, 1899. At the September 14 meeting correspondence from the Queensland Institute concerning a similar application was tabled along with Counsel's opinion that the constitution of the Queensland Institute precluded the Institute Council from admitting women as members. Council made no decision at this meeting. Instead a special general meeting of members was scheduled for September 27, 1899 to consider Mr Fenton's request (CPA Australia, Ref. CIA002, Minutes of Special General Meeting, 14 September, 1899). The minutes state that the President, Mr Cleveland, and five other executive members, Messrs. Holmes, Higgins, Brentnall, Walker and Norton spoke in favour of the admission of women. Only one member, Mr Howden, spoke against the proposal. Nonetheless, on putting the proposal to a vote of the members in attendance and taking into account the opinions forwarded by absent members, it was lost by 69 votes against to 26 in favour. While this indicates a substantial majority, it can hardly be seen as a valid outcome as only 15 members actually attended the meeting. A subsequent Meeting of Council on October 12, 1899 resolved to inform Mr Fenton of the outcome of the poll and also that the Constitution of the Institute did not empower Council to admit women as members. The report

presented at the 14th Annual General Meeting of the Institute informed members that all other Australian Institutes had also determined that membership should not be open to women.

In September 1900, Miss Fenton applied on her own behalf to sit for the Victorian Institute's October examinations (CPA Australia, Ref. CIA002, Minutes of Council, 13 September, 1900). Once again, Council declined to make a decision and, due to the absence of several members of Council, consideration of Miss Fenton's application was deferred to the next meeting. Given that the next meeting was not held until October 18, it was obvious that Miss Fenton was not going to be permitted to sit for the October examinations. Once again, Miss Fenton's application was further postponed until a subsequent Council meeting. Miss Fenton was so advised and it appears that the matter was not pursued, as there is no further mention of Miss Fenton in Council or Annual General Meeting minutes. Clearly, the Institute's delaying tactics had the desired effect. However, Miss Fenton was not the only woman to aspire to professional membership.

In 1906, a Miss Garbutt of Ballarat sought membership of the Victorian Institute (CPA Australia, Ref. CIA002, Minutes of Council Meeting, 8 February, 1906). Consideration of Miss Garbutt's membership enquiry was deferred from the February meeting to the March meeting where it was decided that, in light of the 1899 vote of members, an application from a woman could not be accepted (CPA Australia, Ref. CIA002, Minutes of Council Meeting, 8 March, 1906). A 1908 membership enquiry from a Mr J J Peart on behalf of his daughter was twice deferred. At a third meeting, Mr Peart's request was rejected on the same grounds as was Miss Garbutt's two years earlier (Minutes of Council Meetings, 9th April, 1908; 19th May, 1908; and 11th June, 1908). The same fate befell 1911 applications by a Miss Creaton (CPA Australia, Ref. CIA002, Minutes of Council Meeting, 14th February, 1911) and a Miss Longmore to the Adelaide Society of Accountants. However, these last two applications re-opened the debate and gave rise to a second referendum of members of the Victorian Institute.

The March 1912 Ordinary Monthly Meeting of Council of the Victorian Institute discussed Miss Creaton's application and noted that the Adelaide Society had also received an application from a woman seeking membership of the Society. The President of the Institute, Mr A W Cleveland, argued that "as the employment of lady clerks in commercial avocations had become a recognised fact, it was only just that they should be afforded the same facilities for improving their knowledge of accountancy

as those enjoyed by the sterner sex" (*The Journal of Commerce*[11], 1912a). At the 26th Annual Meeting of Members held on June 25, 1912, a Fellow of the Institute, Mr Pyke, congratulated executive members on re-consideration of the admission of women to membership. Mr Pyke said that he had always supported opening membership to women as for some time they had participated in business and other professions equally with men. Furthermore, as a coach preparing women for accountancy examinations, he found them more exacting and attentive to detail than men (*The Journal of Commerce*, 1912b, pp.119-120). Unfortunately, the June 1913 Annual General Meeting of Members was informed the proposal to admit women to membership had been defeated 101 votes in favour to 202 against (*The Journal of Commerce*, 1913a, p.126).

The following year, the Incorporated Accountants' Students' Society reported that "a young lady" had applied for membership. Supporters of acceptance of the application maintained that membership of the student body was open to any one with an interest in accountancy. Opponents argued that as the Incorporated Institute of Accountants, Victoria, the parent body of the Students' Society, had refused to open membership to women, the Student body should follow the same course of action. Apart from that, opening membership to women would necessitate "mixed audiences" at meetings (*The Journal of Commerce*,1914b, p.201). The heinous prospect of 'ladies' attending meetings was the subject of stormy debate by the Council of the Institute two years earlier.

1916 marked a turning point in the quest for opening membership of accounting societies and institutes to women. In April of that year, the Council of the Australasian Corporation of Public Accountants passed Resolution No.16: "Admission of Women to Membership. . . . in the opinion of this Council it is desirable to admit women to membership. . . . legal opinion be obtained and such action taken as is deemed necessary to give effect to the Council's wishes" (*The Public Accountant*, 1927a, p.697). The matter was referred to State Councils with a view to ascertaining the opinion of members (*The Public Accountant*, 1916a, pp.100-101). During the course of 1917, the proposal was voted upon at the Annual Meetings of Members in each State. The aggregate result was positive but very narrow being 263 in favour with 251 against the admission of women (Australian Society of Accountants, undated). In view of the narrowness of the poll, it was deemed that alteration of the articles was impracticable at that time (Mortlock Library reference SRG 439/2 vols.1-6, 10th Annual Report of Council, 30th June 1917, p.8, Mortlock Library, archives and special collections). The matter was again referred to

[11] *The Journal of Commerce* was a Melbourne (Victoria) publication used as the official reporting vehicle of the Incorporated Institute of Accountants, Victoria

individual Councils of State Branches. Given the narrow majority in favour of the admission of women, a negative outcome was predictable. For example, the 1917 Annual General Meeting of the South Australian Branch was informed that the results of the ballot initiated by the General Council were inconclusive and members were asked to give the matter further consideration. The meeting resolved: "in the opinion of the Members of this Branch and having regard to the results of the vote of the whole of the members already taken, the re-opening of the question at this juncture is deemed unnecessary". The following year, a majority of members voted in favour of deferring further consideration of the matter until after the war (*The Public Accountant*, 1918, p.72). While the Corporation was successfully repelling the 'female invasion', the Incorporated Institute of Accountants, Victoria was bringing its delaying tactics to an end.

In the report to members presented at the July 1916 Annual General Meeting, the Council of the Victorian Institute announced its decision to encourage women to take the Institute's examinations. Successful candidates would be awarded a certificate to this effect but would not be eligible for membership. However, in 1918, Council announced its unanimous support for the admission of women to membership and its intention to submit to members a proposal to alter the articles accordingly (CPA National Library Reference CIA 002, IIAV Report of Council for the year 1917-1918). An Extraordinary General Meeting of Members was convened in July 1918 whereat it was agreed that the Articles and By-laws be amended to the effect that "words importing the masculine gender only include[d] the feminine gender". However, on August 6 a poll of members was demanded and a voting paper was issued. Unlike the ACPA, the members of the Institute upheld the decision of the Extraordinary General Meeting by 152 affirmative votes to 111 against (CPA National Library Reference CIA 002, IIAV Minutes of Meetings 1886-1950).

In 1919, the Federal Institute of Accountants canvassed the prospect of opening membership to women. The Federal Accountant reported that barely 800 members participated in the poll that decided, by "a small margin" that it was not yet "possible to unsex the fair Accountant by creating her a Fellow" (*The Federal Accountant*, vol. 5, no.1, 1/2/20, p.8). Obviously, where a narrow majority votes against something, it stands. However, when it is in favour of the same initiative, the ACPA poll in 1917 demonstrates, it is inconclusive. Six years later, at meetings of members in September and October 1925, proposals to alter the articles to provide for admission of women to the Institute were passed and confirmed (*The Federal Accountant*, vol.10, no.4, November 1925, p.158).

The ACPA was the last of the major accounting bodies in Australia to open membership to women even though its Council was one of the first (1916) to formally express support for women members. As already discussed, the issue of female membership was shelved by the ACPA in 1918 pending the end of the First World War. It was 1921, well after the cessation of hostilities that female membership returned to the Corporation's agenda. The April 1921 meeting of the General Council stated the admission of women to membership was under review but was deferred until its next meeting in October. As in 1916, the Council passed a resolution that "the necessary steps be taken to alter the Articles of Association so that women may be eligible for admission to membership" (Resolution 35). A notable difference between the 1916 resolution and that of October 1921 was that no mention was made of a necessity to seek legal opinion. Presumably, the legality of changing the articles was no longer a valid barrier to female membership. This time, however, another delaying tactic, cost, was employed.

The Half Yearly Meeting of General Council held in April 1922 resolved that the President (Thomas Brentnall) and Mr. F. N. Yarwood were to implement the necessary steps to alter the articles "at least possible cost". The outcome, as announced at the Council's next meeting in September 1922, was that an article to provide for the membership of women would be added when other alterations were made to the Articles of Association. An examination of the Minutes of General Council and annual reports to members show no further mention of female membership until an Extraordinary General Meeting of Members in October 1927 resolved that the Interpretation Clause of the Articles of Association be amended to include "words importing the masculine gender shall include the feminine" (*The Public Accountant*, 1927b, p.126). Given the consistent deferral of amending the Articles between 1917 and 1927, and the winding-up of the ACPA shortly after the granting of a Royal Charter to public accountants in Australia, it is not surprising that there is no record of any woman ever being admitted to membership of the Corporation.

It had taken more than thirty years for women accountants to achieve equality with their male counterparts, in principle at least. From as early as 1908, a number of factors influenced the decisions of the respective accounting bodies to recognise the rights of women to membership. The following section will detail some of these factors.

CHARTERS, CRISES AND COMPROMISE

The members of the professional bodies did not experience an epiphany that resulted in women finally being admitted to membership. Instead, a series of circumstances including political persuasion and world conflict created a situation wherein women could no longer be denied an opportunity to actively participate in commercial activity.

Concession in the name of the Holy Grail

Available evidence clearly demonstrates that the admission of women to the professions was inevitable. In July 1909, the *Australasian Insurance and Banking Record* (*AIBR*) reproduced an extract from a circular issued to members of the ICAEW concerning proposed legislation for the registration of accountants. Apart from outlining the activities of the councils of the ICAEW and the SIAA that had facilitated the drafting of the bill and a brief overview of its intent, Council made it clear that the exclusion of women from membership was not an option if legislative support for the bill was to be forthcoming.

> [I]n order to carry such a measure through Parliament it is absolutely necessary that vested interests should be respected, and for this and other reasons they are advised that it is necessary to make provision in the bill either that women shall be eligible for membership of the Institute and of the society or that provision should be inserted for admitting to the register members of an "Institute of Female Accountants" to be incorporated and provided for under the bill. The council have come to the conclusion that the simplest and preferable course will be to admit women to the institute (*AIBR*, 1909, p.579).

The Journal of Commerce of August 10, 1909 also carried a report on the draft bill including that the Board of Trade had suggested that the legislation provide for the admission of women to registration. Extraordinary meetings of members of the ICAEW and SIAA approved the Board of Trade's proposal. Consequently, the draft legislation included

> 21(1) . . . every woman who obtains a certificate of her having passed the final examination provided for by the Charter [of the ICAEW] shall be entitled to be admitted an Associate of the English Institute [the ICAEW] (The Accountant, 1911b, p.455).

That this was a purely political maneuver is evidenced by the failure of either accounting body to actually amend their articles to provide for female membership for several years. The SIAA did not admit women to membership until 1918 while the ICAEW did not open its doors to women until 1920. Kirkham and Loft (1993) provide evidence that during this time, the ICAEW created a discourse constructing *public* accountants as superior to clerks and bookkeepers. While this maneuver was

directed towards achieving legislation for the registration of accountants, a side effect was the feminization of clerical work including bookkeeping. In this sense, *professional* accountants were men who worked in public practice. Bookkeepers were clerks who could be men but were increasingly women. The process also occurred in Australia.

(a) Accountants versus Bookkeepers

Through census records Kirkham and Loft (1993, p.513) traced the emergence of accounting as a profession in the UK and found that by 1914, there was an occupational but not social differentiation of the work of an accountant from that of a clerk. The social and professional status was relevant only to some accountants, most notably, public accountants. To raise social awareness of the importance of the work of public accountants, a discourse was created whereby a distinction was drawn between the "public" accountant and the accountant employed in the "private" arena (p.526). The public accountant was constructed as a "gentleman", and as a member of an "elite", "specialised", profession whereas those who were employed in the "private sphere" were "mere" clerks (p.525). In Australia, a discourse was also created aimed at defining the various aspects of accountancy and who should undertake each type of task. In a 1910 address to members of the IIAV, accountancy was "described as the science which deals with the recording of monetary transactions ... and … divided into three branches: I. Constructive; II. Recording; III. Analytical or Critical" (*The Journal of Commerce*, 1910b, p.234).

Branches I and III were characterised as specialised and complex and undertaken by professional accountants ". . . the leading members of which in Great Britain are styled "Chartered Accountants", and in America "Certified Public Accountants," in Australia "Incorporated Accountants" and "Licensed Auditors." Branch I was described as being concerned with "the designing of the books of account . . . so as to ensure the best method of book-keeping for the recording of transactions. . . . [and] . . . preparation of periodical statements to show . . . the financial results , of the transactions . . . and financial position at the close of the period" (p.234). The analytical and critical functions of Branch III were described as dealing with checking the accuracy of the recording process and the financial statements. On the other hand, Branch II was seen as the technical process known as "Book-keeping" involving correctly entering transactions in the books designed by an accountant to meet the specific nature of the activities of the entity concerned (p.234).

Accordingly, public accountants in Australia constructed accountants in public practice as *qualified* and, therefore, *professional*, accountants. "Commercial book-keepers" and "clerks" were not qualified

accountants (Editorial, *The Public Accountant*, 1911b, p245; ACPA, 1912, p236; ACPA, 1910, pp133-134) and might even be charlatans (ACPA, 1910, p.134). Even though the "general office accountant" or "highly-qualified clerk" provided a valuable service a clear distinction had to be made between the practising public accountant and the former. The view that the specialised, complex and critical aspects of accounting, that is, public practice or accountancy Branches I and III, were the province of "professional gentlemen" was clearly evident in the November 1920 Editorial of *The Federal Accountant* where it was maintained that "[a]n accountant is an accountant by examination; he is a gentleman by instinct and education, but the one is a necessary and persistent complement of the other if the standard of the profession is to be maintained"(p.154). The inference that may be drawn from this is that women were not professional accountants but clerks and bookkeepers. This conclusion is not contingent upon the use of the word 'gentlemen' to describe professional accountants but on the fact that women were permitted to take the bookkeeping examinations of the accounting bodies well before membership was opened to them.

As early as 1894, the President of the ICAEW suggested that even though female membership of the Institute would not be an option for some considerable time, it was desirable that women had "some knowledge of figures" and should, perhaps, be admitted to the Institute's examinations and, if successful, awarded a certificate to show "that they have at all events a qualified knowledge of accounts" (*The Accountant*, 1894b, p.936). At this time, women were already employed as clerks by The Bank of England, an innovation viewed by male clerks "with some consternation, and . . . indignation . . ." (*The Accountant*, 1894a, p.868). In Australia, it was announced in 1910, that the IIAV was to initiate a "Diploma of Bookkeeping" for "young men desirous of qualifying for a commercial career" but without the time to complete the full qualifying course for membership of the Institute (*The Journal of Commerce*, 1910a, p.127; 1910b, p.235). The bookkeeping examinations commenced in June 1911 by which time it had been decided by the IIAV Council that women as well as men would be admitted to them (*The Journal of Commerce*, 1911, p.44).

As will be discussed in more detail in a subsequent section, the advent of World War I saw a necessary lowering of the barriers to women who sought to take up occupations, including accounting, previously preserved for men. However, even in instances where the work of these women was applauded, there was an explicit or implicit suggestion that women only excelled in the routine aspects of accountancy such as auditing. For example, *The Public Accountant* reproduced an item from the *Daily Mail* (London) wherein "girl auditors" employed by chartered accountants in London were enthusiastically described as being "just as good at routine work as young men were" (*The Public*

Accountant, 1916b, p.134). At this time, audit activities were not seen as requiring the same skill and expertise as other, less routine accounting work.

The appropriateness of females undertaking routine accounting as opposed to the specialised work to be carried out by male accountants was further raised by accountants in the UK on learning that a woman had been admitted as a Certified Public Accountant by New York University. For example, in 1900, *The Accountant*, announced that the Regents of New York University had admitted a Miss Ross to the degree of Certified Public Accountant. *The Accountant* went on to suggest that a woman might not succeed as an accountant in the UK because "here no inconsiderable part of an accountant's duties consist in acting as trustees, liquidators, receivers, &c., for which work obviously women would be less fitted than for the more peaceful and artistic avocations" such as "audits, investigations, and the devising of systems of bookkeeping" that characterised accountancy in the States (1900a, p.178-179). By 1919, this view of auditing was unchanged. The May 31, 1919 edition of *The Accountant* carried an address to the Annual Meeting of the SIAA that stated "practice is all-important for bookkeepers, but for accountants principles are of infinitely greater importance still. Neither of these qualities are to any very material extent developed by performing the duties of a junior audit clerk (1919e, p.454).

It is ironic that in the wake of the collapse of the Victorian land boom in the 1890s and subsequent revelations of complicity of accountants in activities preceding the collapse, auditing was seen by some in Australia as a higher calling than that of accountant. For example, members of the then existing accounting bodies sought to influence the content of the 1896 Victorian Companies Act. Parliamentary debates dealing with the audit provisions of the Act show clearly that some members of the legislature did not consider membership of the Incorporated Institute of Accountants or the Federal Institute of Accountants to be any guarantee of ability to undertake an audit (Victoria, 24 November, 1896, pp.3606-3608). The reasons for this included a perception that accountancy work did not equate with the work of an auditor (Victoria, 24 November, 1896, p.3607). As already discussed, the foundations members of these accounting bodies had been admitted to membership without examination to attest to their abilities. Even if members had submitted to examinations, this did not qualify them as auditors (Victoria, 24 November, 1896, p.3607).

In keeping with the study of Kirkham and Loft (1993), in Australia the distinction between "professional accountants" and clerks was of more concern to those who saw themselves as *public* accountants than to anyone else. Furthermore, unlike the situation in the UK, the private versus public accountant debate was not prompted by the prospect of female membership of accounting bodies but

as part of the Charter bids launched by accountants in Australia. The irony of the private/public dichotomy in Australia is that, as the prosopographical study conducted by Carnegie and Edwards (2001) of the foundation members of the IIAV shows, many of these men who later formed the ACPA and campaigned vigorously for the Royal Charter, were not practicing public accountants on their arrival in Australia. Some may not have been practicing accountants prior to formation of the IIAV. Furthermore, evidence suggests that many of the foundation members of the IIAV were engaged in non-accounting work while in public practice (2001, p.320).

(b) Rewards and Penalties

As already discussed, many Australian accountants saw a Royal Charter as the ultimate recognition of a profession. Female membership was never openly debated during the almost thirty year Charter campaign waged by Australian accountants. However, the success of the charter bid was contingent on the support of the UK Government and the experience of the two major UK accounting bodies, the ICAEW and the Society of Incorporated Accountants and Auditors (SIAA), made it patently obvious that female membership was not something that the Charter seekers could ignore. The SIAA was the first of the UK's major accounting bodies to open membership to women.

The SIAA decision to provide for female membership was based on three factors. First, since the outbreak of war in 1914, women had taken up the work of the men called to the front. The ability of women to successfully undertake jobs previously viewed as "men's work" saw a change in public perception that led, in turn, to women being granted not only the vote but the right to stand for Parliament by virtue of the Representation of the People Act. Accordingly, if women were fit to participate in the government of society, they should also have the right to pursue the career of their choice (*The Accountant*, 1918c, p.229). Second, those women who had filled vacancies left by accountancy clerks had amply demonstrated "that the care, the accuracy, and the judgment which that work demands are not wholly the monopoly of one sex". If these women wished to continue working in the field of accounting and others later sought to follow the same path, membership of the SIAA should not be denied. Finally, the on-going desire for legislation to limit entry to the accounting profession to a select group including members of the SIAA and the ICAEW was not going to succeed unless membership was open to women (1918c, p.229). The ICAEW was less inclined to entertain the prospect of female membership.

A two-part article, "Women and the Professions" appeared in *The Accountant* during the course of 1913 and indicated that providing for the admission of women in the proposed accountants registration bill was purely cosmetic:

> [O]nly a few years ago, at a general meeting of the Institute of Chartered Accountants, called, inter alia, for the purpose of discussing a Bill before Parliament which . . . would have provided for the admission of women as Chartered Accountants on an equality with men, the principles of that Bill were approved with only one dissentient. We think, however, that possibly had the naked question been put as to whether women were to be admitted members of the Institute, the result of the voting might have been different (1913a, p.80).

In November 1918, *The Accountant* carried a leading article "Women Accountants" welcoming the decision of the SIAA to admit women to membership and urging the "Chartered bodies" to follow suit. The article acknowledged the high standard of the work performed by women during the war including professional accountancy activities "without having had an opportunity of going through, the formality of articles" (1918d, p.234). In addition, the article referred to the "all but unanimous resolution of the House of Commons in favour of admitting women as members of Parliament" and as a consequence suggested, "all professional bodies should without further delay take the necessary steps" (1918d, p.234). At the same time, however, the article maintained that the ICAEW was unlikely to take any action "unless and until it is satisfied that the general view of existing members is altogether in favour of the change" (p.234). It is not surprising, therefore, that in 1918 Mary Harris (also referred to as Mary Harris Smith), the first woman to successfully complete the ICAEW qualification, was denied membership "because of sex" (cited in Grey, 1993, p.22). The fact that Miss Harris had been a practicing public accountant for some thirty years and that she was listed as a Public Auditor under the Friendly Societies Act 1896, and the Industrial and Provident Societies Act, 1893 (as reproduced in *The Accountant,* 1919b, pp.169-172) apparently was irrelevant in the opinion of the ICAEW. The November 1918 article also indicated that some time would pass before any change could be effected because an Act of Parliament or an amendment to the Charter would be necessary to legalise the change. However, the May 7, 1919 Meeting of Council of the ICAEW reported that if the Women's Emancipation Bill, before Parliament at that time, was passed, women could be admitted without amendment to the Charter (reported in *The Accountant,* 1919e, p.398). Despite this clear indication of society's views regarding the rights of women to pursue a career of their choice, the "Weekly Notes" of *The Accountant* of March 29, 1919, made it obvious the ICAEW would use whatever resources available to ward off female membership for as long as possible.

> Up to the present, the Institute has taken no steps towards making it possible for women hereafter to become Chartered Accountants. Certain it is that at present there is no woman Chartered Accountant, and under the most favourable conditions it is unlikely that any will be admitted before 1923 (1919d, pp.248-249).

On the other hand, the regulations of the SIAA were "appreciably less strict than those of the Institute" and it was not likely that there would be any "formal difficulties" in promptly admitting to membership women with the "requisite training, experience and character" (*The Accountant*, 1918d, p.234). In 1919, the SIAA, the constitution of which was "much more elastic than that of the Institute", made Mary Harris an honorary member (*The Accountant*, 1919i, p.517; 1919j, p.541). This magnanimous gesture may demonstrate a more liberal attitude to female membership but it may well have been recompense for the fact that the SIAA had denied Miss Harris membership in 1888, 1890 and 1891 (1919i, p.517). The ICAEW did not demonstrate any such pangs of guilt over refusing Miss Harris membership. In fact, while not all members of the ICAEW clung to the desire to exclude women from membership, there was still a dissident element.

The author of a letter to the Editor of *The Accountant* argued that admitting women to membership of the ICAEW was "sentimental nonsense" that would lead to overcrowding and do nothing "to raise the dignity of the profession" (1919e, p.384). The correspondent further stated

> I venture to say that if a vote of every member were taken, the majority would be against such a course, especially from the younger members, who are the most likely to look to the future interests of the Institute.
>
> Let well alone, and in particular let all members look upon the interests of the profession as of greater importance than mere sentiment; the Institute has no place for feminism (p.384).

However, this chauvinistic attitude was progressively being over-ruled by society. The "Weekly Notes" of *The Accountant* of July 19, 1919 reported that women were to be admitted to the University of London Bachelor of Commerce degree. Women who completed the degree followed by two years practical experience would then be eligible to study commerce at the Master's level. The report concluded with the statement: "The breaking down of the barriers in regard to specialised training is one of the most significant signs of the times" (1919h, p.52).

Furthermore, as signaled by the ICAEW Council in May, the question of female membership was removed from the discretion of the membership of the accounting bodies, and other professions, by the

passing of the Sex Disqualification Removal Act in October 1918. As noted in *The Accountant* this action was not before time.

> Now that women may qualify by means of examination, there should be a fine future for members of the so-called "weaker sex," who, however, have now proved their capability in practically all spheres of City activity (1919i, p.517).

Even if the ACPA and its charter-seeking partners did not publicly state that the admission of women was a prerequisite to the granting of a charter, the revival of the question of female membership in the early 1920s coincided with the legislative demise of male domination of Chartered Accountancy in the UK. At the same time, however, the fact that the articles of the ACPA were not amended to provide for female membership suggests the amendments were delayed until the granting of the charter was a near certainty. Even though the articles of the ACPA were amended to provide for female membership in 1927, correspondence between the South Australian Acting State Registrar, R. M. Steele, and the Acting National Registrar, S. J. Carruthers, of the newly created Institute of Chartered Accountants in Australia (ICAA) suggests that the position of women with respect to membership was unclear. Writing in January 1929, Mr Steele asked "are women being admitted?" Mr Carruthers replied that "so far women members have not been admitted, but a number of applications have been received" (Mortlock Library reference SRG 439/4/1). In August 1929, three South Australian women, Misses Gellert, Siebert and Hayward, were admitted associates-not-in-practice to the ICAA (Mortlock Library reference SRG 439/4/1/297).

The formal barriers to female membership of Australian accounting bodies were finally brought down even if the surreptitious barriers propagated during the charter campaign remained. However, political considerations were not solely responsible for the advent of female membership. As already discussed, Lee maintains that the skill and knowledge of the professional are crisis relevant in that they are intended to create in the mind of the client the impression that professional skills are a means of avoiding disaster (1990, p138). The admission of women to membership of the accounting bodies was also crisis relevant in that sufficient numbers of men were not always available to ward off impending disaster.

(Wo)Manpower, Membership, Mentors and Mistaken Identity

There were a number of incidents instrumental in breaching the barriers to female membership of Australian accounting bodies. Arguably, the most significant was the advent of World War I and the concomitant reduction of the workforce as able-bodied men joined the armed forces. A second factor

was a trade-off between exclusivity and extinction. While women did not swamp the accounting bodies with applications once membership was open to them, there is evidence that an increase in fee-paying members, even if they were women, was the only means of survival for some accounting bodies. Finally, there was a growing number of men prepared to champion the rights of women to membership of accounting bodies even if this meant engaging in some forms of subterfuge to achieve their goal.

(a) Women, Work and War

> Women must become self-supporting, and they must strain every nerve not to take work from the heroes who return, but to step into the places of those who have fallen. They must acquire . . . that technical training, that thoroughness of application, that is supposed to belong principally to men workers" (cited in The Argus, July 10, 1915, p.6).

This was a call to "arms" to the women of Australia to maintain the country's commercial efficiency in the face of a depleted and depleting male workforce due to the war. Women were called upon to extend their contribution to the war effort beyond urging their men to enlist, knitting socks and sewing socks, to taking up clerical and industrial work (*The Argus*, July 10, 1915, p.6; July 16, 1915, p.8). At the behest of the League of Loyal Women of South Australia, members of the Institute of Accountants in South Australia (IASA) conducted an intensive six-week business course to prepare young women to fill clerical positions vacated by men who had joined the armed forces. Some 80 to 90 young women took the course studying invoicing and elementary business principles and bookkeeping (IASA, Minutes of Proceedings at a Meeting of the Council of the IASA (Incorporated) 3 September, 1915; 24 November, 1915; *The Register*, 24 February, 1916; *AIBR*, March 21, 1916, p.224). Both the Institute of Accountants, Victoria and the ACPA permitted women to sit for their examinations with successful candidates being awarded certificates (*The Register*, 24 February, 1916; *The Accountant*, 1916d, p.575; IIAV, Minutes of Meetings 1886-1950, CPA Ref. CIA002; *The Telegraph*, Saturday Evening, September 16, 1916 (Brisbane) "Public Accountants. Australasian Corporation, Annual Meeting in Brisbane", ICAA Archive Box 134883). The work performed by these young women was generally regarded as being of a high standard. Similarly, young women in the UK were ably filling the positions of men at the front. *The Public Accountant* reported that "girl auditors" were highly sought after in the UK having proved themselves "more enthusiastic than men, quite as quick, conscientious almost to a fault" (1916b, p.134).

In spite of the high standard of the work performed by women, those who successfully completed accounting studies were awarded certificates (of completion or as junior clerks) but denied membership of the respective accounting bodies. The Registrar of the IASA told an Adelaide

newspaper "that the regulations . . . did not permit of any marked increase in membership at present (*The Register*, 24 February, 1916). The ACPA and the IIAV maintained that their articles did not permit female membership. Furthermore, as the quote at the beginning of this section demonstrates, women were expected to relinquish their jobs in favour of men at the end of the war. Even in the tragic circumstance where men would never return, women were not necessarily welcome to maintain positions that returned soldiers could be trained to fill. One male dissident considered the training of young women by the IASA to be a useful exercise but suggested "they might be doing even a nobler service if they extended their assistance to the many wounded soldiers who have returned incapacitated for their former employment" (*The Advertiser*, 28 February, 1916). Nonetheless, the myths of women as capable only of happy thoughts and that those who sought to join the ranks of office workers were unwomanly were being dispelled. As one London businessman put it " to look at them with their smart frocks and stylish hats, you would not think they could trace an errant penny through ledger pages, but long lashes do not interfere with sharp eyes" (cited in *The Public Accountant*, 1916b, p.134). Long lashes also did not interfere with the ability to pay examination or membership fees and keep the wolf from the door of some accounting bodies.

(b) Exclusiveness versus Extinction

While the financial position of the various accounting bodies was not openly an issue in the female membership debate, there is some evidence to suggest that the prospects of flagging membership and/or an increase in the power and status of more liberal accounting bodies that permitted female membership were used as leverage to convince the anti-feminist element to abandoned out-dated sentiments. In some instances, regional divisions admitted women to examinations and membership even though the National or parent body had specifically rejected female applicants. In at least one case, a student society took similar action. Due to a lack of surviving records, it is not always possible to make a link between financial concerns and the admission of women to examinations and membership. Nonetheless, what evidence is available demonstrates that the regulations imposed by national governing bodies often threatened the existence of regional affiliates.

In January 1912, the Annual Meeting of Members of the Victorian Division of the SIAA expressed concern that its UK parent Council had issued an edict that only those who had experience in the office of a public accountant should be admitted to the SIAA's examinations. The overall objection was that Australia and the Australian accounting profession were in their infancy and the nature of the population was not such as to permit this type of exclusivity and maintain a viable membership. A petition to Council was subsequently drafted on behalf of all Australian divisions of the SIAA asking

that the regulation not apply in Australia. The petition fell on deaf ears and in March 1914, the Victorian division reported that "the present apathy shown by the home authorities was such that in a few years time unless there was a radical change in its methods the Society would be non-existent in the Australian states" (5 March, 1914, UMA). That this prophecy was already coming to fruition was apparent when in December of that year, the Victorian divisional secretary reported that, due to declining revenue, his annual salary should be almost halved (Committee Meeting, December 10, 1914).

In a similar fashion, the decision of the National Council of the ACPA to restrict membership to those who had passed the necessary examinations had an adverse impact on branches in the less populous Australian states. For example, a meeting of the West Australian Branch of the ACPA was told

> . . . the reason why we do not occupy the position we should is . . . the door was shut to applicants, desiring to qualify without examination, too suddenly for a community in its infancy like Western Australia.
>
> Shutting the door in this fashion has the tendency to stimulate the growth of mushroom societies at the instance of a few, who, in turn, admit the many . . . (The Public Accountant, 1913, p.228)

For similar reasons, the ruling body of the SIAA in the UK successfully advocated the admission of women to membership in 1918: "there was no doubt that the minor societies would, with a flourish of trumpets, open their membership to women and would go forward with added weight and advantage, to the disadvantage of the older societies" (*The Accountant*, 1918c, p.231).

Furthermore, female membership was about to be removed from the discretion of individual accounting bodies. In commenting favourably on the SIAA initiative, *The Accountant* observed "those professional societies which resist admission of women will be persuaded to adopt a different attitude by means of a general statute . . . the matter has got far beyond the stage when the opinion of individuals as to feminism is of any importance whatsoever" (1919f, p.454).

The Association of Accountants of Australia provides a clearer indication of the relationship between financial needs and the opening of membership to women. At its 10th Annual Meeting in 1920, the newly elected auditor of the Association noted that only one new member had been admitted since 1918 and recommended the Association investigate means of ensuring the security of the position of the Association. The new auditor also raised the question of the admission of women. The meeting was informed by the Council that the matter had been under discussion and a resolution had been passed to admit to membership women who had qualified by examination. The same resolution was

put to the members and unanimously passed (Mitchell Library and Special Collections. ML MSS 2462/1-2).

(c) Mentors or Mistaken Identity

Recruiting new members was also an issue for the student societies as indicated in a report to members of the Incorporated Accountants' Students' Society (affiliated with the IIAV) in May 1914:

> The committee solicit your assistance in increasing . . . membership. If each member [were to] secure ONE new subscriber during the year an enormous impetus would be given to the Society. The Society is open to any one interested in accountancy, so that the field for new members is unbounded (The Journal of Commerce, 1914a).

However, when a woman (obviously *someone* "interested in accountancy") applied for membership of the Students' Society later that year, opponents argued that as the IIAV had recently rejected a proposal to admit women, the student body should do likewise. Those in favour argued that given theirs was a society for students and that the IIAV admitted women to the Bookkeepers' Examinations, women should be admitted. The matter was referred to the Council of the IIAV for a decision (*The Journal of Commerce*, 1914b, p.201). In spite of the views expressed by opponents, the Committee of the Students' Society made an executive decision and in 1915 reported that they "had been led inadvertently into admitting a lady member". On discovering their "mistake", the Committee determined "if ladies were interested in accountancy . . . they should be admitted, and so the committee had decided to do" (*The Journal of Commerce*, 1915a, p.99). The decision of the Students' Society's Committee was vindicated a few months later at the November meeting of the Society. At this meeting, the results of the most recent "Intermediate" examinations were released. The successful candidates included "two ladies, Misses E. M. West and I. D. Bourn" (*The Journal of Commerce*, 1915b, p.232). Miss West later wrote of the meeting in a letter to her father including that the President of the Society had expressed his ambition to see one of the two women win a scholarship.

(d) Isolation: Tyranny versus Autonomy

The experiences of the Australian division of the SIAA and the Western Australian branch of the ACPA clearly demonstrate that geographic isolation is not conducive to a knowledge and understanding of local conditions. Consequently, policy decisions implemented by a distant parent may prove detrimental to individual branches particularly those with marked demographic differences. The geographic isolation of Australia from the UK is readily apparent while that of Western Australia from the middle and eastern states of Australia is not necessarily so. For example, on commenting on the formation of the Broken Hill Institute of Accountants, *The Accountant* intimated that the

establishment of yet another accounting body in New South Wales was unnecessary given the existence of the Sydney Institute of Accountants. An editorial in *The Public Accountant* pointed out the fallacy of this observation as being "forgetful, or more probably ignorant, of the fact that Sydney is as distant from Broken Hill by mail route as is London from Naples, so that physically and geographically the argument would be as sound that there should be no Collegio dei Ragionieri in Naples because there is a Chartered Institute in London" (*The Public Accountant*, 1906a, p.48). The distance between Broken Hill and Perth in Western Australia is considerably greater.

Geographical isolation and demographic differences may account for a more liberal attitude towards women in these two centres. Being isolated also enabled them to depart from the herd mentality of the more geographically connected accounting bodies because while the UK and the metropolitan accounting bodies in the middle and eastern Australian states steadfastly refused to open membership to women, Broken Hill and the Institute of Accountants and Auditors of Western Australia (hereafter referred to as the WA Institute) permitted women to take their examinations. The WA Institute went even further and admitted successful examinees to membership irrespective of gender. The report of the 9th Annual Meeting of members of the WA Institute referred to the "slow but sure progress" of the Institute (reported in *The West Australian*, February 28, 1910, p.7). Two years later, *The West Australian* reported that, after considerable discussion, a large majority of members passed the following motion: "That it is desirable that the Articles and by-laws of the Institute should be so amended as to allow ladies to sit for the examinations of the Institute, and to be admitted as members when duly qualified" (March 18, 1912, p.8). Details of the discussion were not provided but it may be inferred from available evidence, that the proposal was prompted by an application from a woman to sit for the WA Institute's examinations. The published results of the 1912 examinations listed the name of a woman, Miss M A Hamilton (*The West Australian*, December 18, 1912, p.6). Miss Hamilton went on to complete the qualifying examinations and in 1915, was admitted to membership of the WA Institute (15th Annual Meeting, reported in *The West Australian*, March 25, 1916, p.6). However, the decision of the WA Institute and Miss Hamilton's membership did not come to light until 1918.

A review of the ACPA examination results published in *The West Australian* and *The Public Accountant* (1912, p.281; 1915a, p.259; 1915b, p.121) reveals that Miss Hamilton's results were duly reported. However, in *The West Australian* the method of reporting, *Miss* M A Hamilton, clearly revealed that a woman had sat for the examinations because the names of male candidates were reported using initials and surname only. In *The Public Accountant*, the names of all successful examinees from the WA Institute were published using surname and initials only while the full name

was listed for examinees from the eastern states. On the other hand, the December 24, 1913 *The Journal of Commerce* (1913b, p.241) reported that a Miss V. F. Nieman had sat for the examinations of the Incorporated Institute of Accountants, Victoria conducted at Broken Hill. However, Miss Nieman's name was not listed amongst those of the successful candidates. Accordingly, as far as the Australian states other than Western Australia were concerned, neither Miss Hamilton nor any other woman had successfully taken the examinations of an Australian accounting body. There are two possible and interrelated reasons why this happened.

The first is that Perth's geographical isolation from the eastern Australian states may have restricted effective communication so that even though the WA Institute publicized Miss Hamilton's examination success and admission to membership, both announcements went unnoticed in the eastern states. The second is that Miss Hamilton and her achievements were well kept secrets because the WA Institute's examinations were, in fact, those conducted throughout Australia by the ACPA and the ACPA did not admit women to examinations until 1916. Miss Hamilton's unique position as the first woman to be admitted to an Australian accounting body was eventually announced in *The Accountant* where it was also revealed that she was the first woman in the British Empire to be admitted to a recognized accounting body.

In 1918, *The Accountant* reported that a Miss Elizabeth Kruger had passed the Final examination of the Transvaal Society of Accountants in November 1917 making her "we believe, the first lady who has passed a really serious examination in professional accountancy" (1918a, p.228). The Secretary of the WA Institute wasted little time in advising the editor of *The Accountant* that the Institute had admitted a woman, Miss M A Hamilton, to membership in 1915 effectively making her the first woman in the British Empire to successfully complete "really serious" accountancy examinations being those "conducted by the Australasian Corporation of Public Accountants throughout Australia, and which are acknowledged to be the highest in the Commonwealth [and] generally considered to be equal to those of the English Institute of Chartered Accountants" (*The Accountant*, 1918b, p.212). A copy of the WA Institute's letter to the editor of *The Accountant* was subsequently published in *The Public Accountant* but attracted no comment other than a brief expression of congratulations to Miss Hamilton (1919, pp.182-184).

Even though the age of women accountants had dawned, the new day was slow to warm to women accountants. Miss Hamilton, for example, was never employed as a paid accountant. Instead, she worked as a statistics clerk for the West Australian Department of Education from 1908 to 1952. Her

accounting qualifications and abilities were directed to volunteer work as honorary treasurer and/or auditor of various community and charitable organizations. Other women, including Miss West were denied membership of the new Institute of Chartered Accountants in Australia because she had not been in public practice for the required amount of time (SRG 439/2 vols.1-6, Minutes of Special Meeting of the Council of the Institute of Chartered Accountants in Australia, 10 September, 1929). The applications of other women were similarly rejected on the basis of 'unsatisfactory employer' reports that apparently meant the job description provided by the relevant employers did not indicate that the applicant was more than a 'mere clerk' or bookkeeper (SRG 439/2 vols.1-6, Minutes of Special Meeting of the Council of the Institute of Chartered Accountants in Australia, 10 September, 1929). The three women who were initially admitted to the Institute were granted associate-not-in-practice status only. In other words, they were not yet 'real' accountants because they were not in practice in their own right. For example, Miss Siebert originally applied for admission to the Institute as an Associate (SRG 439/4/1/306) but was rejected on the grounds that "anyone employed as a clerk in a Public Accountant's office, is entitled only to the rank of "Associate not in practice" (SRG 439/4/1/307").

Furthermore, as late as 1933, there remained a male element that considered females should not be employed as clerks. In 1933, the President of the Victorian Division of the Commonwealth Institute of Accountants told the annual meeting of members that the Institute was "far from having reached [the] stage" where it was "a power in the commercial world in Australia" and it was for the *young men* "to see that its power is fully developed and properly applied" (reported in *The Commonwealth Journal of Accountancy*, 1933, p.270). However, the youth of the day were not being given the chance to demonstrate "such talent as he may possess" because girls were paid lower rates for clerical work than boys. Consequently, the number of girls employed as clerks was increasing thereby denying "a boy his right to a place on the industrial ladder" (p.271). Women were "naturally adapted" to "other callings" (p.271) and the parents of many of the girls employed as clerks "could well afford to keep their daughters in reasonable comfort, if not luxury" (p.272). Accordingly, these girls should "stand aside" and young girls who were currently contemplating a career should investigate other options and leave the clerical positions for boys (p.272).

CONCLUDING COMMENTS

This paper has demonstrated that Australian women who sought a career in business in the late 19th and early 20th century faced the same forms of discrimination as their sisters in the UK. As in the UK,

all Australian accounting bodies initially rejected female membership but accountants in public practice succeeded in resisting female membership longer than the commercial or private accountants. While the entrenched views that a woman had neither the mental nor emotional capacity for complex business pursuits such as accounting were well eroded by the end of the 19th century, many of the opponents of female membership of accounting bodies continued to use the flawed nature of woman to argue their case. Their arguments were supplemented with the premise that a woman's place was in the home. The underlying theme of opposition to female membership was to preserve accounting careers for boys and young men.

The success of the anti-feminist league of accountants did not withstand the forces of public opinion as far as female membership of the accounting bodies past the 1920's. However, as the 1933 address of the President of the Victorian division of the Commonwealth Institute of Accountants demonstrates, gender was a more important attribute for a prospective accountant than aptitude and ability. In spite of the rhetoric, the rights of women to work were subordinated to those of men. Men and women were yet to have equal opportunities "without fear or favour".

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