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Recommended Citation

Cooper, K. and Kurtovic, A, Mary Addison Hamilton, Australia's First Lady of numbers, School of Accounting & Finance, University of Wollongong, Working Paper 19, 2006.
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06/19

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Working Papers Series

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**MARY ADDISON HAMILTON, AUSTRALIA'S FIRST LADY OF
NUMBERS**

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MARY ADDISON HAMILTON, AUSTRALIA'S FORGOTTEN ACCOUNTING PIONEER – OR A VICTIM OF CONTAMINATED HISTORY AND THE STRUGGLE FOR STATUS QUO.

Abstract

In the early 20th century, the restriction of women entering the accounting as well as other professions was common, yet Australia's first lady of numbers, Mary Addison Hamilton (Addie) has also been Australia's forgotten pioneer. Addie became the first woman admitted to membership of a recognised professional accounting body in the British Commonwealth during a time when women's admission to the accounting arena was strongly discouraged. This paper will attempt to explain why it is that Addie's outstanding achievement has gone unnoticed by the modern day accounting profession rating no mention in Australian accounting history literature. Was it a case of inadequate historical research or an intentional rewriting of history so not to cause disrepute? The influence that the formative years have had on modern day accounting is a historical occurrence that this paper will explore. Taking a radical feminists view we argue that ignoring Mary Addison Hamilton and other women who sought membership of the profession in its formative years is a continuation of privileging the position of men in the accounting profession. Using intimidating discourse, women were discouraged from joining the accounting profession despite undertaking important roles behind the scene. The penchant to remain elite has influenced the profession to ignore the effect that female pioneers such as Addie had on the formal professionalisation of accounting.

Key Words: Professionalisation, Women, Historical, Discourse, Status Quo.

Introduction

It is a reflection of the entrenched views of the place of women in accounting that none of the published histories of the Australian accounting profession recognises that Australia was the first member of what was then the British Empire to admit a woman by examination to an accounting professional body. An explanation for the omission of Addie's place in history may be due to a lack of relevant records, particularly as Addie's admission to the Institute of Accountants and Auditors of West Australia (hereafter referred to as the WA Institute), was prior to the Institute merging with the Commonwealth Institute of Accountants in 1923. However, this explanation may seem unlikely; as Miss Hamilton's remarkable achievement did not go unnoticed at the time by the WA media and was recorded in *The Accountant* the journal of the ICAEW and *The Public Accountant*, Australia's first professional accounting journal. The evidence was available in readily accessible accounting literature if historians had sought to look for achievements of women in the formative years of the accounting profession..

Addie's admission to the Institute, initially recorded in the minutes of meetings of the WA Institute, also appeared in *The West Australian* newspaper in 1915. *The West Australian* reported that Miss Hamilton was the first woman in West Australia admitted to an accounting professional body. Three years later, *The Accountant* (UK) acknowledged Miss Hamilton as the first woman in the Empire admitted by examination to a recognised accounting body. This news item was subsequently reproduced in Australia's first accounting journal, *The Public Accountant*. On Miss Hamilton's death in 1969, an obituary in *The West Australian* referred to her as "the first woman in the British Commonwealth to qualify as a chartered accountant" (2nd April, 1969). Yet this is where acknowledgment of Addie's achievements ceased.

Any reference to Addie and her part in the making of accounting history, however, failed to rate a mention by the current day accounting profession when the Australian Society of Practising Accountants, today CPA Australia, published a detailed historical account of the profession's formation and history in the late 1990's entitled *Power, Progress and Profit* (Linn 1996). Fleeting acknowledgment of the difficulty women faced in order to attain recognition as accountants, during the 1800's, the profession's publication failed to mention the achievements of Addie. Rather, historical accounts focused on the post 1920 period when the acceptance of women into the professional bodies whilst discouraged was not taboo, specific mention was made of Mary Moore, Joyce Rider and Barbara Pimlott, who in the eyes of the modern accounting profession were depicted (however wrongly) as the pioneers of Australian accounting. Playing down the extent, to which women were frowned upon and discouraged to join the accounting profession, *Power, Progress and Profit* (Linn 1996) likened the experience of Mary Moore to that of "countless others" (Linn 1996, 135). Whilst it was acknowledged that women faced greater difficulty than men in wanting to join the commercial field of accounting, by no means was the hardship experienced by any woman wanting to become an accountant prior to the 1920's fully detailed. Nor was reference made to the many discriminatory and often derogatory comments made by men in response to women wanting to become accountants, rather only the

most mildly critical of statements made by these men of position adorned the pages of the professions' publication.

Power, Progress and Profit, wrongly depicts the plight of women as one that was difficult but reasonably attainable, the greatest obstacle being the clear outnumbering of women to men. This may have been the case post the 1920's when it became acceptable, to a degree, for women to attend institutions like the Modern Business College, developed at a time when higher education (post secondary school) was not available to all. However, the true struggle endured by women worldwide prior to this period was not depicted. Using gendered discourse, an ideology was created which portrayed women seeking admission into professional accounting bodies as unnatural. Callon's theory of translation (Clegg 1989) discusses the process by which individuals and groups are transformed in thought and belief to a certain constructed ideology, and enrolled into the created ideology thus assisting the completion of the power structure. Wider society was transformed and captured into believing that it was unnatural for women to join professional accounting bodies. As this process became evident in the UK and USA, Australia's process of translation was made all that much easier as there were parameters set by our colleagues abroad.

The question that this paper will attempt to explain is why the Australian accounting profession failed to acknowledge the work and achievements of Addie in its historical literature. Could it have been an oversight given that Addie's admission was in West Australia? More than likely no, when consideration is given to various influential factors of the time. As mentioned previously, Addie's admission to the profession was acknowledged in the West Australian press, *The Accountant*, the official journal of the UK Institute of Chartered Accountants of England and Wales and *The Public Accountant*, the first official accounting professional publication. . One can only speculate why. Similarly, one can only speculate why the accounting profession in Australia has not made more of the fact that an Australian woman was acknowledged by the ICAEW, as the first woman to be admitted to a "real" professional accounting body. . Arguably, the author of *Power, Progress and Profit*, relied on surviving membership records to complete the text. Membership records of the WA Institute prior to amalgamation to form a national body do not appear to have survived. On the other hand, the official membership records do not appear to be the sole source of material accessed for purposes of Linn's history. The historical records are replete with references to the men who are seen as Australia's accounting pioneers.. This is consistent with the status quo that accounting has traditionally been a male dominated profession and its successful transition from occupation to profession was due to the efforts of men. As women were not recognised as part of the early history of the Australian accounting profession, only the achievements of men were considered even though there was evidence to the contrary.

Addie Hamilton – Against All Odds

Born to Thomas and Mary Hamilton in Fitzroy, Victoria in 1893 there is nothing in Addie Hamilton's family history¹ to indicate an aptitude for numerical and business matters. In 1899, when Addie was only six years old, the family moved to Perth, West Australia, where they remained. Addie was an only child. She never married and appears to have been the sole support of herself and her parents from an early age. There are no records to indicate that Addie was an advocate of female membership of the accounting profession or that she actively lobbied for her own admission to the WA Institute. While seemingly not affected by discrimination by the WA Institute, she was never recognised as an accountant in paid employment. There is nothing to indicate that Addie actively sought to seek work equality for herself. She was, however, active in the feminist movement and the work of high profile Australian women such as Bessie Rischbieth and Mary Bennett.

Addie studied commercial subjects at Stott's Business College, Perth, culminating in her successful completion of the Fremantle Chamber of Commerce examinations in 1908 (Battye Library Reference: MN 417, Fremantle Chamber of Commerce. Letter Books 1895-1913). The 1903-4 Annual Report of the Fremantle Chamber of Commerce announced the instigation of Commercial Examinations (Battye Library Reference: MN 417, Fremantle Chamber of Commerce Annual Report, p.20).

The purpose of the examinations was "to improve the standard of youths desirous of entering upon a commercial career, and, as a consequence, also prove of benefit to the employer" (Battye Library Reference: MN 417, Fremantle Chamber of Commerce Annual Report, p.26).

Consistent with the views of the day, the examinations were predominantly intended for boys and young men. However, to the credit of the Chamber of Commerce, girls and women were not denied the opportunity to sit the examinations.

In 1908, Addie Hamilton successfully sat for the examinations achieving the highest result in the bookkeeping examinations in the state of West Australia for which the Chamber of Commerce awarded Addie a gold medal. *The West Australian* (November 16, 1908, p.7) reported Miss Hamilton's success noting that this was "the first occasion on which a girl had won the medal."

¹ Mrs Margaret Kerr of the Catholic Women's League, West Australia, compiled the biographical material dealing with Thomas and Mary Hamilton and their daughter, Addie, from the Federation Index, Commonwealth Electoral Rolls and Post Office Directories (Perth).

The news item also included the examiner's report that "[t]his particular pupil was consistently good and her preparation for the examination has evidently been on sound and thorough ground."

In 1912, the WA Institute had the distinction of being the first accounting organisation in the British Commonwealth to formally open its membership to women. *The West Australian* of March 18, 1912 (Institute of Accountants and Auditors of Western Australia, 1912a, p.8) reported that Mr S S Glyde, a lecturer in Advanced Accountancy at Perth Technical College, proposed 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.

Surviving records of the early accounting bodies demonstrate that this step was totally out of character for accountants in Australia, conforming to counterparts overseas. Records show that as early as 1899 at least two women applied for membership of the Australian professional bodies, the Incorporated Institute of Accountants, Victoria and Queensland Institute of Accountants. Rejecting both applications on the basis that the articles and memoranda of association failed to provide for the admission of women to the respective Institutes, (CPA Australia, Ref. CIA002, Minutes of Special General Meeting, 14 September, 1899). This however, did not deter other women from applying, with subsequent applications duly rejected, in 1906, 1908 and 1911 (CPA Australia, Ref. CIA002, Minutes of Council Meeting, 8 February, 1906; Minutes of Council Meetings, 9th April, 1908; 19th May, 1908; and 11th June, 1908; CPA Australia, Ref. CIA002, Minutes of Council Meeting, 14th February, 1911).

The situation was very much the same in the United Kingdom where 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).

This was despite the fact that at this time, The Bank of England already employed women as clerks, an innovation viewed by male clerks "with some consternation, and . . . indignation . . ." (*The Accountant*, 1894a, p.868). Nonetheless, by 1912 the ICAEW had made no concrete steps towards opening membership to women.

Ground Breaking Progress or an Act of Self - Interest?

Given the universal intolerance for women joining or even being associated with an accounting body and the size of West Australia, the question of why, or the incentive for undertaking this ground breaking progress must be considered. Whether or not the members of the WA Institute were more accommodating of women in comparison to their counterparts in the Eastern

Australian states and the UK is debatable. Mackenzie (1962, p.31), maintains that colonial Australia was more democratic and radical than the UK with female suffrage being advocated by prominent Australian men (for example, a Victorian Attorney-General and a Chief Justice) from as early as 1868. Yet history indicates that no other Australian state was as accommodating towards women at the time (Linn 1996). A possible explanation for West Australia's seemingly ground breaking progress may be in the claim that Australian colonial women were less interested in emancipation in comparison to their British sisters, a factor that plausibly explains the lack of resistance to female suffrage (in comparison to the UK and USA) by the average Australian male.

While West Australia was the second Australian State to grant voting rights to women placing it, in 1899, amongst the first governments in the world to do so, Mackenzie (1962, p.38) maintains that the underlying motive was not male and female equality but political expediency:

...votes for women had become an issue which bore directly upon the composition of electorates and thus on the balance of party strength.

There is also evidence to suggest that the admission of women to the WA Institute was similarly motivated. Given that West Australia was prepared to go to such lengths for political security, it is plausible that Addie's admission was also an act of self – interest on the part of the West Australian accounting institute, due to its geographical location and hence the negative effect that this may have had on the institute's membership.

With Perth being geographically isolated, in fact, according to PerthWeb, "Perth is the most isolated city in the world" (PerthWeb: About Perth – Distances from Perth, www.perthweb.net.au, 23 April, 2002). The closest state capital is Adelaide, South Australia being some 2,712 km (almost 2,000 miles) across what is predominantly desert terrain. This isolation, coupled with a small population, provided an incentive for accounting bodies in West Australia to take a liberal view of membership requirements including membership to women. Coincidentally at about the same time, regulations imposed by national governing bodies threatened the existence of regional affiliates, if membership was to remain as was. For example, the West Australian branch of the Australasian Corporation of Public Accountants (ACPA) attributed its flagging membership to the decision of the National Council to restrict membership to those who had passed the necessary examinations:

[T]he 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)

In December 1912, *The West Australian* published the results of the WA Institute's examinations. The list of successful candidates included Miss M A Hamilton (December 18, 1912b, p.9). Addie

successfully completed the WA Institute's examinations over the ensuing three years and at the 1916, Annual Meeting the Council expressed its pleasure at welcoming "Miss Hamilton as a member of the Institute, she being the first lady to gain that distinction in this State" (Institute of Accountants and Auditors of Western Australia, 1916, p.6). Addie's admission to the Institute gave her a special place in history, as Addie was not only the first woman admitted to a recognised accounting body in West Australia but also in the British Commonwealth. Yet this historical event went apparently unnoticed by today's professional accounting bodies.

Not all celebrated Addie's admission to a professional Australian accounting institute. In 1918, the news of Addie's admission was published in *The Accountant* and subsequently in the official journal of the Australasian Corporation of Public Accountants, *The Public Accountant*, (1918, pp.182-184) but attracted no comment other than a brief expression of congratulations to Miss Hamilton. *The Public Accountant's* lack of enthusiasm at news of Miss Hamilton's achievement may have been because of the fact that the Australasian Corporation of Public Accountants (ACPA) had not permitted women to sit for examinations prior to 1916 and did not open membership to successful women candidates until 1927.

Signs of Self – Interest In Australia and Abroad

Addie may have been the first woman admitted into the Institute but this did not assist Addie in progressing in her working career. In 1908 Addie was the first female appointed to a permanent position with the West Australian public service (*The West Australian*, March 28, 1908), another outstanding achievement, as this was a time when men were predominant holders of permanent positions in Commonwealth and State government departments (Mackenzie, 1962, p.223). The yearly Public Service List (West Australia, 1909-1952) published in the Government Gazette details Addie Hamilton's career as a clerk with the Education Department from 1908 to 1952. The 1909 list shows Addie's appointment as a "Junior Clerk, assisting generally." In 1912, the year Addie successfully completed the first of the ACPA examinations, her position was listed as "clerk."

Although Addie was a qualified accountant and had been a member of the Institute of Accountants and Auditors since 1916, it was 1920 before the Public Service List included her accounting designation in her employment details. However, Addie was never employed in the accounts department as either a clerk or an accountant, remaining in the position of general clerk throughout her career with the Education Department, maintaining this classification until her retirement in 1952. Interestingly, 15 years of service provided by Addie did little to change the views held about women and the accounting profession. Addie's personnel records in the Public Service List stated:

[w]hen this position becomes vacant it will be reclassified and filled by a man".

At the time of her retirement, Addie was the second ranked officer in the Statistics Section, which would indicate that her abilities were not in doubt but that the reclassification was purely gender based. In spite of a seemingly progressive attitude towards women and work, the West Australian

public service demonstrated that gender was the dominant consideration for career advancement rather than qualifications or ability.

Given the difficult economic conditions Australia found itself in by the early 1930's, with the onset of the Great Depression, this decision was consistent with views expressed at a Public Service Federation Conference in 1929, where it was openly declared

...that women should stand aside and give their jobs to men. Women, after all, only needed to work to buy new clothes.

Members of the accounting profession expressed a similar view (reported in The Civil Service Journal, October 21, 1929, pp.7-23). It appears that little consideration was given to the fact that many women, including Addie Hamilton, were the sole support of themselves and their families. Census records show that Addie supported herself and her parents from around 1915 onwards.

Historical records from West Australia indicate that while Addie was never engaged in paid employment as an accountant, her love of numbers and accounting skills were not in vein. Addie used her skills and knowledge to help others, devoting years of service to charities and not for profit organisations. Providing financial services including the role of Honorary treasurer and Honorary Auditor for associations such as The Royal Lifesaving Society, the Women's Service Guild from at least 1947 and in 1951/52, (Australian National Library reference MS1494). Addie was also a long time member and Honorary Auditor of the Catholic Women's League (CWL) of West Australia. (*The Record* 10 April, 1969, p.7). Other organisations with which Addie was affiliated included the Australian Federation of Women's Societies that promoted "a world where men and women together carve out their mutual destinies and direct the life of society" (Australian National Library Reference MS2004 Mrs Bessie Rischbieth) and the Saint Joan's Alliance (*The West Australian*, "Deaths", March 31, 1969, p.40). It is nice to note that acknowledgement of Addie's love for numbers and devotion to her chosen career were evident at the time of her death;

Although 76 years of age, her ability for figures was amazing, and proof of this is given by the number of organisations with which she was associated in the capacity of either honorary treasurer or auditor (The Record 10 April, 1969, p.7).

The tribute to Addie on her death from the Saint Joan's Alliance stated that it was only

...one of the many organisations at the service of which she so generously and selflessly placed her special gifts (The West Australian, "Deaths", March 31, 1969, p.40).

In addition to the above, historical records also indicate that from at least 1918 to 1923 (further records have not been found) Addie taught law and bookkeeping as well as being responsible for the setting and marking of bookkeeping and law examination papers. Addie's employer for these activities is unclear listed only as "at C. C." possibly the Chamber of Commerce. Ironically, while women were not considered to be deserving of the same opportunities available to male

accountants, as women were unable to intellectually and physically undertake accounting activities, Addie was considered competent to teach and assess the future male “elites” of accounting.

A Shared Act of Self – Interest between the Continents

To claim that the apparent exclusion of Addie’s great achievements from current accounting literature is an accidental omission would be difficult to argue, especially when considering the attention given to Addie’s success both within the official minutes of the WA Institute and publicly by the WA press. Rather, we argue, based on the view of the radical feminist that ignoring Addie’s accomplishments was an intentional act on the part of the Australian accounting profession in order to protect its self-interest. Rather than opening Pandora’s Box, the Australian accounting profession today, is attempting to rewrite history by selectively ignoring any issues that may create unwanted negativity and etch away at the profession’s already fragile status quo. Preferring not to reveal the chauvinistic views of our profession’s founders or the deceit and creation of smokescreens that our founders resorted to in order to attain an elite’s status within society. Despite women’s current status in the accounting profession, it is clear that the unfair advantage that male accountants received throughout the twentieth century was a direct result of the inequitable environment in which the profession of accounting was born.

The concern for self – interest ahead of the public’s interest is a characteristic ingrained into the behaviour of the accounting profession, so much so, that it has become second nature to the accounting profession at a time of crisis (Kurtovic 1999). To substantiate the argument that Addie’s omission from historical accounts was more likely than less likely a deliberate act of self – interest it is necessary to understand the commercial environment at the time and the ideology that surrounded the formative years of accounting, particularly in the UK, given that Australia was part of the British Commonwealth and was influenced by their actions.

The need for professionalisation became apparent according to Chatfield (1977) during the early part of the nineteenth century throughout the UK, USA and eventually Australia, when a hint of uncertainty began to surface as to the definition and role of accountants within society. This uncertainty began to create feelings of insecurity between practicing accountants as it became apparent that there was a need to define what the occupation of accountant was and identify the accountants place within society.

At the time, there was very little distinction between the work of an accountant, clerk, and a bookkeeper, each depicted intelligence and good education (Loft and Kirkham, 1993). Whilst no set of skills and or standards with which to define an accountant existed, it was argued that some were employed for their expert skills and knowledge particularly in the legal arena, whilst others only undertook the activities of a clerk (Kirkham and Loft 1993). Originally considered a commercial trade, the road to professionalisation was not without complications as esteemed

accountants did their best to protect the occupation and eventual profession from any potential threat including the infiltration of unwanted women.

As the railroad era began in the UK, the need for accountants rose dramatically as did the number of practicing accountants. As indicated by Loft and Kirkham (1993) census data began to show that the number of those involved in the occupation of accounting began to double worldwide. For instance official records indicate that the number of practicing accountants doubled in the UK between 1840 and 1870, from 5,000 to 10,000 respectively. This sudden increase in the number of accountants was a direct result of women's want for equality and acceptance as accountants. As justification for women being denied entry to the accounting arena was proving difficult to sustain, a distinction began to appear between the work of an accountant, bookkeeper and clerk. As the term accountant began to gain esteem, the "menial" work of bookkeepers and clerks began to be associated with women.

Kirkham and Loft (1993, p.510) maintain that one of the professionalisation strategies pursued by the accountants in the UK was to discursively construct the professional accountant as "someone who was not a clerk or a bookkeeper." From a review of UK census records, Kirkham and Loft (1993) present evidence of the progressively diminishing status of the occupations of bookkeeper and clerk while that of accountant increased.

Accounting was increasingly constructed as 'men's work' while bookkeeping and clerical tasks were seen as 'menial' and 'women's work' (p.513). Accordingly, apart from not being a clerk or bookkeeper, an accountant was not a woman (p.510).

Defining accounting and its role within society became necessary, if the desired status was to be realised. To do this, it was necessary to distinguish accounting from a commercial trade, therefore not only was it necessary to claim the possession of specific skills and knowledge it was also vital to ensure that not all members of the community were able to qualify for admission to such a profession. For, if everybody was able to undertake the work of an accountant, where then would the disparity lie?

Recognising the increased interest in the occupation of accountant and wanting to ensure the same status as that enjoyed by the legal and medical professions, the push for professionalisation began and the professional accounting bodies were born. In conjunction with the need to define the role of accountants within society, the "elite" both in Australia and abroad had to contend with women wanting to pursue a professional accounting career, despite the constructed ideology by dominant males of the times that accounting was not in the domain of any woman.

...the profession of accountant, or even mere bookkeeper, is one for which, perhaps, ten in a thousand girls are mentally qualified to think themselves suited. It is one which demands more than a casual fancy on the part of its votaries, it demands entire devotion (The Accountant, March 10, 1900, 256).

Believing that women would be a threat to the future of accounting, the admission of women was heavily criticised in the UK, USA and Australia. Strong opposition against any women or women's group that wanted to infiltrate the "elite" accounting club was mounted particularly in the United Kingdom. Society was led to believe that admitting women into the accounting profession would be a disaster not just for the profession but also for society as a whole.

The entry of women from the poorer class would do two things: lower the status of the profession, and increase competition, thus lowering the remuneration for all (the Accountant 1911, 31).

This argument was justified on the grounds that women, in their desperation to succeed, would be willing to work for less financial reward than a man, which would drive the men out of employment. This was an argument that would remain for sometime to come. As was depicted by the President of the Victorian Division of the Commonwealth Institute of Accountants, who openly disclosed at 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. 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 were. Consequently, the number of girls employed as clerks was increasing thereby denying a boy his right to a place on the industrial ladder. Women were naturally adapted to other callings and the parents of many of the girls employed as clerks could well afford to keep their daughters in reasonable comfort, if not luxury. 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). (reported in The Commonwealth Journal of Accountancy, May 1, 1933, p.270).

Justifying the Unjustifiable

With no justifiable business, reason for denying women the right to practice accounting, discursive insults based on morality and gender became the main point of argument. The pursuing of a professional career by women was seen as a threat, and the plight to join a professional sphere was fought throughout Australia, the UK, and the USA, and the reaction of the then "elite men" was much the same. Gender and morality issues were used to make women know that they were unwanted,

By the mid – nineteenth century, the meaning of sexual difference in Britain [and in Australia] had been transformed in ways which embodied the construction of women as weak, dependant and emotional within legislation and institutions...However, the image of the idle – class women as dependant and protected was threatened by a growing surplus of unmarried women who, through choice or force of circumstance, had actively began to seek employment outside the home. As the ideal of the married lady of leisure, began increasingly to conflict with the growing number of women unable or unwilling to adopt such a role, middle – class women began to agitate and organize and began to demand equal participation in government and work (Kirkham and Loft 1993).

Discriminatory arguments further supported the gendered discourse that was infiltrating society, which openly stated that women already had a profession, a women's innate profession for which all women were suitable was marriage. To do anything else was considered to be ludicrous. As Kirkham and Loft reveal (1993) the belief was that women would be unable to physically and emotionally handle the tasks that were required of an accountant,

Those wild schemers...who would throw open the professions to women...know little of life and less of physiology. The brain and frame of a women are formed with admirable suitability to their appropriate work for which subtlety and sensitiveness, not strength and tenacity of fibre are required. The cerebral organization of the female is far more delicate than that of man; the continuity and severity of application needed to acquire real mastery in an profession, or over any science, are denied to women, and can never with impunity be attempted by them; mind and health would almost invariably break down.

At a time when women had next to no rights, the use of gendered discourse to attain the desired response and ultimately secure, according to the ideology created, accounting and society. The global view regarding women and the work of an accountant was best summarised by Beatrix Tracy in 1908. A proponent of the exclusion of women from industry (reproduced in Kingston, 1977, pp.116-128), Beatrix Tracy stated that woman failed in industry because of her sex and faulty education (Kingston, 1977, p.126).

Success in industrialism was founded on trade unionism and “woman is incapable of unionism; it is opposed to her instincts” in that her perspective is restricted to what she can see and touch and cannot take in the “multitude.” Even if this were not so, a woman with an intellect bordering on that of a man's was abnormal. In the case of men, “genius is only a degree of development” (Kingston, 1977, p.126).

Given Addie's success in achieving first place in the Fremantle Chamber of Commerce commercial examinations and the essay prize offered by the W A Institute, Beatrix Tracy would have branded her abnormal rather than exceptional, conforming to the thoughts of the entire

British Commonwealth and the United States. The salient point being that just like their overseas counterparts, Australian professional accounting bodies also denied women the opportunities available to men. (Mackenzie, 1962). Despite what the modern accounting profession portrayed in its historical literature (Linn 1996) members of the then Australian professional accounting bodies were just as opposed to women joining the “elite” as were their overseas counterparts. Likewise, the depiction of the women’s plight for equality in the accounting profession was a little more complex than *Power, Progress and Profit* would like us to believe.

Being made to feel inadequate, unnatural, unworthy or even psychologically unsound women were strongly discouraged when wanting to follow a professional accounting career. Slowly however, the number of unmarried women began to climb, many of whom were financially responsible for their immediate families, usually their parents (Kirkham and Loft 1993). Ironically, however, it was perhaps the strong-minded women that helped push the occupation of accounting towards a profession. The more mutinous these women became the more determined were men to maintain accounting as a “female free zone.”

Using an Interdisciplinary Definition – To Deny Women Equality

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 (now known as CPA Australia). The antecedent bodies of Australia’s dominant accounting bodies included the Incorporated Institute of Accountants, Victoria (IIAV) (1886), the Federal Institute of Accountants (Incorporated) (FIA) (1894), Australasian Corporation of Public Accountants (ACPA) (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). None of these organizations specifically excluded female membership, rather this was implied as the rules and articles of each body related to membership were couched in masculine terms. For example, the admission to membership criteria of the Incorporated Institute of Accountants stated that applicants must apply in writing stating

the nature of his business, profession or occupation since he applied to be admitted to the prescribed examinations (CPA Australia Reference: CIA 023, Journal of Commerce, 1910-1912)

The implication subsequently became specific by a narrow legal interpretation that the articles referred only to the masculine gender, accordingly, female membership was precluded, with amendments only possible by a vote of members, members being male dominated. This interpretation is hardly surprising given that members of the legal profession steadfastly resisted the admission of women to its own ranks. Even though universities in the UK and Australia had opened the study of law to women, the legal profession in all three countries namely, the United States, England and Australia actively and passively resisted the entry of women. For example, the University of Melbourne Law School was established in 1857 but women were denied admission until 1897. The first woman to brave the previously all-male law lectures was Florence Greig who, in spite of the jeers and taunts of her fellow students, persisted with her studies and

graduated second in her class in 1903. However, it took an act of the Victorian Parliament, the *Sex Disqualification Act*, for her to obtain work in a legal office and complete her articles. She was admitted to practise law on August 1, 1905 (deVries, 1998, p.239).

Australia's Bigotry Shame

Just as this created ideology engulfed the UK, Australia was not immune nor was it as innocent as perhaps the current professional accounting bodies wish to portray in their historical literature accounts of the history of the profession. Membership of professional² accounting bodies was one of the last all-male strongholds. By the turn of the 20th century, women in Australia and other parts of the world had access to university education and professional training in all disciplines including medicine and the law. On Federation in 1901, Australian women were given the right to vote and stand for election in Federal³ Parliament and a woman candidate, Vida Goldstein, stood unsuccessfully, for the first Federal election in 1903 (Crowley, reprint 1990, pp.273). However, admission to membership of professional accounting bodies was denied to women in Australia, the United Kingdom and the USA until after the First World War (with the exception of Addie in WA).

Available evidence makes it clear that women were denied membership on the whim of a majority of the all male membership of the professional accounting bodies. Even when a majority of the executive of these bodies professed to be in favour of the admission to membership of qualified women, they declined to take any initiative. Based on legal opinion that the constitution and rules of membership were expressed only in terms of the male gender, a created smokescreen provided for consistent delegation of all decisions relating to the admission of women to both examinations and membership was put to a vote of members. In this sense, the accounting bodies represented the epitome of an exclusive 'gentlemen's club' rather than a professional association. As a member of the Society of Accountants and Auditors (UK) observed, even if women were admitted to membership of the medical profession it did not follow that women were entitled to membership of the accounting professional bodies as ". . . no one could practise in medicine without a diploma from one of the ruling bodies [ie a university], whereas accountancy was an

² 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.

³ [Women were granted the vote for Commonwealth elections only in 1901. South Australia and Western Australia had already granted women the right to vote and stand for Colonial Parliament in 1894 and 1899 respectively. Women's right to vote in State elections was won in New South Wales in 1902; Tasmania in 1903; Queensland in 1904 and Victoria in 1908 \(Oldfield, 1992\).](#)

open profession” (The Society of Accountants and Auditors reported in *The Incorporated Accountants’ Journal*⁴, June 24, 1889, p.4). In other words, men formed professional accounting bodies *for men*. In order to affect occupational closure, anyone, male or female, could provide accounting services [i.e. it was an open profession], the professional associations endeavoured to persuade society that it was in the public interest to restrict work of an accounting nature to the duly qualified members of the respective accounting bodies. The accounting bodies were at liberty to determine who was eligible for membership, naturally, membership only being available to men.

Kirkham and Loft (1993) also point to the fact that for much of the time that women were vying for the right to join accounting bodies in the UK (1870 to 1930), the ‘founding fathers’ of these societies were struggling to have accountancy recognised as a profession distinct from the occupations of ‘mere’ clerk or bookkeeper. A similar, if not more complex, situation existed in Australia where the fledgling accountancy bodies not only had to overcome occupational distinctions but 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. For example, Cannon’s (1972) 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 (1972, p28).

The dim view of accountants, in particular, members of the early accounting societies was reflected in Parliamentary debates and in the press. 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 (Victoria Parliamentary Debates, 24 November, 1896, pp3606-3608). The debates reveal a perception that accountancy work did not equate with the work of an auditor (p3607). Furthermore, foundation members of both institutes had been admitted to membership without examination to attest to their abilities and even if members had submitted to examinations, this did not qualify them as auditors (p3607). Finally, some of the auditors whose work had been called into question around this time were members of "one or

⁴ The official journal of the Society of Incorporated Accountants and Auditors, United Kingdom

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.V⁵, the pretension of the institutes to a monopoly of accountancy work ought not to be encouraged (1896, p717).

The specifying of membership in masculine terms by the Australian accounting bodies was consistent with the approach of their United Kingdom role models. 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). This is not to say that women were not undertaking accountancy work or that they were not interested in joining accounting institutes and societies. In the UK, Mary Harris Smith 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). On this basis, by the time the Australasian Corporation of Public Accountants (ACPA) (of which Brentnall was a foundation member) was formed in 1908, the reality of female aspirations to membership of accounting bodies could not be denied. 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. In addition, by 1908 the ICAEW had made provision for female membership in a proposed bill for the registration of accountants in Britain and it had already been suggested that the Australian charter bid (actively campaigned for by Brentnall) was not likely to succeed if female membership was not provided for in the proposed charter application (*AIBR*, 1909, p.579). Nonetheless, the articles of the ACPA followed the established policy of excluding women by implication.

Given the 1908 warning that the Australian charter bid would fail without provision for female membership, it was obvious that female membership was inevitable. Nonetheless, the accounting

⁵ Fellows, Institute of Accountants, Victoria

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 this was a professionalisation strategy, it effectively characterised women as non-accountants. 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 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 Meeting, 14 September, 1899).

It is noteworthy that even though 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 and only one member, Mr Howden, spoke against the proposal, Council made no recommendations to the members regarding the admission of women to membership (CPA Australia Ref CIA002, Minutes of Special General Meeting, 27 September, 1899) The pole 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 to hear the arguments and cast their vote. Accordingly, 80 members voted without any knowledge of the issue. 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 Longmore⁶ (*Journal of Commerce*⁷, 1912a, p.42) 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

⁶ A Miss Longmore applied to the Incorporated Institute of Accountants Victoria on 13 February, 1912 (CPA Australia, Ref CIA002, IIAV Minutes of Council, 1998-1950), and a Miss Fannie A Longmore of Victoria applied for membership to the Federal Institute of Accountants on 17 May, 1913 (CPA Australia, Ref FIA009, Applications for Admission, 1896-1918). Presumably all three applications were from the same woman. The applications were refused.

⁷ *The Journal of Commerce* was a Melbourne (Victoria) publication used as the official reporting vehicle of the Incorporated Institute of Accountants, Victoria

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, 1912a, p.42).

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 had been the subject of stormy debate by the Council of the Institute two years earlier. Nevertheless, the Incorporated Accountants' Students Society at their September 30, 1914 meeting "decided to admit ladies" (CPA Australia, Ref CIA045-048, Minute Book, p.122). By this time, women were permitted to sit for a Bookkeepers Examination (CPA Australia, Ref CIA002, IIAV Minutes 18 March, 1913), and therefore could be deemed as students, although admission to membership of the Society was not to be countenanced. However, 1916 marked a softening of this view.

In April 1916, the Council of the Australasian Corporation of Public Accountants passed Resolution No.16:

Admission of Women to Membership . . . [I]n the opinion of this Council it is desirable to admit women to membership. . . . [L]egal opinion [should] 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, pp100-101). 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 (ICAA & Its

Antecedent Bodies, etc). In view of the narrowness of the poll, it was deemed that alteration of the articles was impracticable at that time (10th Annual Report of Council, 30th June 1917, p.8, Mortlock Library, archives and special collections). The matter was again referred to 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

[I]n 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 (10th Annual Report of Council, 30th June 1917, p.8, Mortlock Library, archives and special collections).

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 ACPA 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 (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 (IIAV Minutes of Meetings 1886-1950. CPA National Library Reference CIA 002).

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*, 1920, p.8). Obviously, where there is a narrow majority of votes against admitting women to membership, the result stands. However, when the vote is in favour of the same initiative, as the ACPA poll in 1917 demonstrates, the result is deemed 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*⁸, 1927b, p.126). Given the continual 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. Notably Addie's admission to the profession in 1916 had little impact on the acceleration of women's admission into the professional accounting bodies.

⁸ The official journal of the Institute of Incorporated Accountants, Victoria, later the Australasian Corporation of Public Accountants

The Real Truth behind Australia's Acceptance of Women

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 where it was no longer possible to deny women the opportunity to actively participate in commercial activity.

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 of the ICAEW 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 of the UK 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.

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 (The Journal of Commerce, 1910b, 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 (*The Journal of Commerce*, 1910b, 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*, 1911, 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:

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, 1910, p133).

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 is drawn 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 mentioned earlier, the President of the ICAEW, in 1894, 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.” Furthermore, it was suggested that women

...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).

By 1900, The Bank of England employed women as clerks by The Bank of England, an innovation viewed by male clerks “with some consternation, and . . . indignation . . .” (*The Accountant*, 1894a, p.868). In 1900, *The Accountant*, announced that the Regents of the 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).

In 1910, it was announced 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).

The onset of World War I also played a significant part in the acceptance of women into the accounting profession by the 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. As women began to show their capability, the ability to deny membership to women became more difficult.

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).

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, as 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 being that as a review of 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 (Carnegie 2001, p.320).

Many Australian accountants saw a Royal Charter as the ultimate recognition of a profession.

It [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).

The debate relating to female membership was never an open debate 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. Australian accounting bodies were influenced by this outcome.

Conclusion

At the beginning of this paper, we noted that the restriction of women entering the accounting domain was not restricted to Australia. However, attempting to understand why the Australian accounting profession has chosen to ignore the work of true pioneers like Addie Hamilton casts a new light on the overall processes of professionalisation. 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. In addition, the quest for a place in the world of accounting was part of the overall struggle by women to overturn entrenched views of the intellectual supremacy of men over women. The lack of literature addressing early campaigns for equality has engendered, however wrongly, a belief that women's liberation has been a mid-to-late 20th century phenomenon (Allen, Hutchison and Mackinnon, 1989). At the time that Addie sought to become part of the accounting profession, the "elite" men of accounting fought a dirty fight to prohibit the advancement of women. Using Callon's theory of translation and creating an ideology via gendered discourse, hindered women's acceptance. Through the process of translation, society became enrolled into a particular belief and mindset, namely, that woman did not belong within the professional bodies. Following its counterparts in the United Kingdom, Australia implemented deceptive actions to gain support for a male dominated accounting profession, created by men for men. Ironically, women's persistent push for acceptance may have been the final push required to attain professionalisation.

As men fought the want of women to be admitted to the accounting profession, the need to define accounting as part of a social elite was necessary, while at the same time justification for denying women this right was getting harder to uphold. The more women desired to become part of the professional bodies the more the "respected" accountants turned to deceptive activity. Smokescreens were created by the accounting profession to preclude women. These included the democratic voting process and justification based on legal definition and interpretation of terms contained in the profession's articles and the use of bigotry and bias gendered discourse to create a suitable ideology. Celebrating the role of men in the official history of the accounting profession is consistent with entrenched views at the turn of the 20th century that accounting was a male domain. Furthermore, ignoring pre- 1920's attempts by women to gain recognition by the accounting profession effectively hides the shoddy manner in which eminently qualified and worthy female accountants were treated and denigrated by a would-be social elite of the early 20th century... Mary Addison Hamilton deserves her rightful place in history as the first woman in what was the British Commonwealth to not only gain admission to a recognised accounting body but to pass the necessary examinations with distinction..

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