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The struggle to develop accounting practices in the Australian Girl Guides, 1945-9: a microhistorical approach

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Keywords

microhistory; nonprofit; accounting; accountability; Girl Guides, Australia

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The Struggle to Develop Accounting Practices in the Australian Girl Guides, 1945-1949: A Microhistorical Approach

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Abstract

There has been limited accounting history research in the areas of nonprofit organisations and women in a non-business environment. This paper addresses these two gaps by considering accounting history in a large female-managed nonprofit organisation, the Australian Girl Guides Association (GGA). To do this the paper uses a microhistorical reconstruction of an individual to penetrate underlying motivations (Parker, 1999, p. 31) and to allow the reader “to draw conclusions from a story that illustrates a fragment of peoples’ lives and activities” (Williams, 1999, p. 75) by revealing what would otherwise be unknown about the struggle to develop appropriate accounting practices in the context of organisational culture and history. It discloses that pertinent recommendations by GGA’s fourth treasurer, Mrs O’Malley Wood, were ignored by management in a fiscally irresponsible manner. This paper demonstrates that by focussing close attention on a seemingly minor individual, the researcher is able to discover the possible constraints that shaped human behaviour at specific moment in history.

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Introduction

Accounting historians have explained and traced the developments of modern accounting and accountability practices in private for-profit firms (Fleischman and Tyson, 2000; Spraakman and Wilkie, 2000; Hopper and Armstrong, 1991) and the public sector (Foreman and Tyson, 1998; Hoskin and Macve, 1988). However there is a dearth of studies of accounting history in nonprofit organisations, despite the significance of the sector which is indicated by the fact that in Australia there are more than 700 000 nonprofit organisations which employ 660 000 people and have total annual revenues in excess of \$70 billion, representing almost 10% of GDP (Ferguson, 2005, p.47).

Furthermore, the few studies of women in accounting history have been set, almost exclusively, in the a business environment or in the home. They have included research on female bookkeepers (Walker, 2003; Wootton and Kemmerer, 2000), the admission of women as professional accountants (Cooper and Taylor, 2000; Shackleton, 1999; Lehman, 1992), and household accounting and budgeting in the nineteenth and early twentieth centuries (Walker, 1998; Walker and Carnegie, in press).

This study seeks to address both these gaps in accounting history research by focussing on the struggle to develop accounting practices in a large female-managed nonprofit organisation, the Australian Girl Guides Association (GGA), and in particular its NSW branch, which was formally established in 1920 and has operated continuously ever since. Today, it is part of an international affiliation of similar organisations, the World Association of Girl Guides and Girl Scouts (WAGGGS), the largest international female organisation, having ten million members across 144 countries (Guides Australia, 2005).

By 1945, GGA had a membership of 7000, revenues of almost £3000 and assets of £13 000 at a time when the Australian basic wage was around £5 (Olsen, 1959, p. 173; Marshall, 2002).

It was governed by an Executive Committee (EC) consisting of a chairman (always a titled woman of status in the community), an honorary treasurer, a secretary and other women, mostly upper class and of independent means. Primary archival sources (including minute books and annual reports) reveal that the first three treasurers made no contentious recommendations and that the EC praised their contributions. However, the same archival sources reveal that the fourth treasurer, Mrs O'Malley Wood (1945-1949) did make confronting recommendations and that, at the end of her term, the EC was silent about her contribution. This member of "the unseen and unheeded majority" (Funnell, 2004, p. 51) came to light as the result of an intensive archival study of GGA records over a three year period. Data analysis of these records revealed these discrepancies between the treatment of Mrs O'Malley Wood and other treasurers, both earlier and later. What she recommended was well-founded and of value to the organisation, and yet these same recommendations were often rejected without apparent reason. This lead the author to seek further background on Mrs O'Malley Wood from outside the organisation in an effort to grasp an understanding of whether these anomalies were a result of some "socio-historical episteme" (Sy and Tinker, 2005, p. 53).

This paper also augments the limited body of accounting microhistories by using a microhistorical approach to reveal what would otherwise be unknown about the struggle to develop appropriate accounting practices in the context of organisational culture and traditions and allows the reader "to draw conclusions from a story that illustrates a fragment of peoples' lives and activities" (Williams, 1999, p. 75). This microhistorical reconstruction of an individual (Parker, 1999, p. 31) provides insights into underlying social currents which act as barriers to change and lead the EC to be fiscally irresponsible by ignoring pertinent recommendations of its treasurer.

The next section of this paper addresses the microhistorical method. The third section describes the GGA and its social, cultural and historical setting. The fourth section reveals the background of Mrs O'Malley Wood and outlines her major contributions to the GGA. The final part suggests conclusions that can be drawn from this study and also considers the limitations of microhistory.

The microhistorical method

The concept of microhistory evolved in the late 1970s and 1980s among a group of historians associated with the Italian journal *Quaderni Storici*. Under the influence of Giovanni Levi and Carlo Ginzburg, microhistorians began to explain ideas, attitudes or cultural patterns by intensive examination of a person, an event or a locality. Indeed "by its very focus on individuals and groups, microhistory forced scholars to take individuals seriously as historical agents. It forced them to re-examine the cultural forces that shaped individual mentalities" (Bell, 1997, p.40). Microhistory was seen as a turning towards the study of "individual life experiences and how they could be probed for deeper meaning" (Hoffman, 1997, p.viii). Textual and ethnographic analysis, supplemented by social, political and economic data drawn from public and private records enabled microhistorians to create accounts (see, for example, Le Roy Ladurie, 1975; Ginzburg, 1980; Levi, 1985; 2001, Reay, 1996) of previously "obscure people and unusual occurrences" (UC, 1999). This paper reveals one such hitherto "obscure person", Mrs O'Malley Wood, and "unusual occurrences", opposition to her fiscally sound recommendations, by drawing on archival data from organisational, genealogical and government records to partially reconstruct her time as treasurer of a nonprofit organisation and to seek to understand apparent anomalies..

Iggers (1997) asserted that the advent of microhistory arose as postmodern ideas forced a reevaluation of the relationship of historians to their subject. Likewise, Burke (1992b) contended that microhistory can be seen as a reaction against the history of well-known social trends. Indeed, microhistory tends “to focus on outliers rather than looking for the average individual” (Mangusson, 2006). Taking a microscopic view of how these individuals fashioned their lives in the face of the conditions and constraints that confronted them has prompted microhistorians to “to use their powers of imagination and their narrative skills to make sense of events, and even to fill in gaps in the archival records” (Bell, 1997, p.40). Similarly, this study of Mrs O’Malley Wood, an “outlier” as opposed to an “exemplary individual” (Tilly, 1998, p.38), has involved filling in gaps in archival records. To this end, apparent subjective assumptions have been made particularly in relation to social and culture influences to allow readers to follow the process of the research and “to judge whether or not the proposed hypotheses are valuable” (Egholm, 2000).

A microhistorical approach can also bring specific benefits to the study of accounting history. By studying a bundle of letters, Williams (1999) provided a glimpse of white collar crime in the early nineteenth century and gave some details of the people involved in the work of accounting at that time. Wicker (1996) offered a series of finely detailed miniatures of specific bank failures that generated rippling effects that brought on four distinct "panics" between 1930 and 1933 when the economy of the United States suffered its worst collapse in history and entered into a decade of depression that traumatised the entire nation and much of the rest of the world. Rock (1999) used microhistorical analysis of Indonesian industrial policy to demonstrate that the widely held neoliberal interpretation of the Indonesian state misses the political elite objectives in turning the country from "ekonomi kolonial" to "ekonomi nasional". Microhistorical methods were also used to examine Hollywood's creative accounting practices (Daniels, Leedy and Sills, 1998). Likewise, this paper seeks to use a microhistorical approach to reveal the struggle of a particular individual to develop appropriate accounting practices in a nonprofit organisation.

Although microhistory may be subject to the perceived problem of typicality, it is up to the microhistorian to justify the individual example as worthy of study. The choice of the individual person or event to be studied in depth may have been prompted by the historian’s prior knowledge that this single case represents in miniature a situation that is known to be widespread (Ginzburg, 1980). Conversely, the single case may be chosen "because it is exceptional and shows social mechanisms failing to work" (Burke, 1992a, p.42). Thus, by using microhistorical methods, it may be possible to reveal hidden social tensions. To this end, microhistory “uses the individual as a window on broader events” and “reveals the importance ... [of] social relationships as explanations” (Lee, 2002, p. 126). The particular case of Mrs O’Malley Wood is interesting because it reveals internal tensions within a nonprofit organisation which are not visible at a macro-level. This presents an important insight in a sector which is given largely to altruism and service, by showing underlying difficulties that may occur in the management of nonprofit organisations and which may not be readily discernable to members.

This paper adopts microhistorical methods to ground accounting in its organisational and social context, recognising that accounting systems “are not just the consequences of exogenously determined forces, but are also the agents of social change” (Neimark and Tinker, 1986, p.391). The paper views accounting practices as social constructions in an unfolding drama set within the organisational culture in which they develop and operate (Carnegie and Napier, 1996). It focuses on the importance of social context and is concerned

with individuals' life experiences rather than just their actions (Bagnall, 1997; Parker, 1999). Such social history, or "history from below" (Sharpe, 1991), provides "a different way of "seeing" the achievements of the modern era through penetrating the underlying motivations for its historical shifts and transformations, a focus on small units, and microhistorical reconstructions of individuals, their communities and context" (Parker, 1999, p.31).

Levi (1991) suggested that the study of a single person or event is a privileged stance from which to view inconsistencies in cultural and social systems. However, it is important to realise that these inconsistencies may not always work in favour of the individual. The following story of Mrs O'Malley Wood reveals details that are hidden from a macroview of the organisation's history. It shows the struggle to develop appropriate accounting practices in the historical and cultural context of the GGA.

The story of Mrs O'Malley Wood's time as Treasurer (1944-1949) is found in minute books and annual reports. A detailed search of the organisation's other archives and files reveals no reference to her, no photo of her and nothing she has written. The results of this search were very unexpected, and in the light of the quantity of data on other office-bearers, the lack of personal information on this woman who was Treasurer for five years gives the impression that there may have even been a deliberate purging of the records. To compensate for this lack, genealogical sources including birth, death and marriage certificates, family history databases and electoral rolls were examined to obtain other information about Mrs O'Malley Wood and her background. Before revealing these details of Mrs O'Malley Wood, a brief outline of the GGA and its social, cultural and historical contexts are presented.

The Girl Guide Association and its context

The GGA began as an organisation with the mission to consolidate and spread the concept of Guiding as originally expressed in *Scouting for Boys* (Baden-Powell, 1908), a book eagerly adopted by both boys and girls throughout the world. GGA was established in 1920, although it had informal beginnings as early as 1910. It had its roots in the British organisation, formed a few years earlier which grew out the military training techniques of its founder. Members wore uniforms, subscribed to a code of behaviour and made certain promises upon joining. Activities followed a program designed to develop the individual's character and public service, while providing fun, fellowship and a sense of purpose. It was governed by a committee of women who were exposed to social and cultural influences, including a British heritage and a lack of business and financial experience.

For over fifty years, the EC met at 11 am on a weekday, indicating that its members were women of independent means, not needing to work for their livelihood. Although most were Australian-born, there are repeated references in the EC minutes to England as "home" and to trips "home" by various members. This is consistent with an English observer in Australia in the early 1900s who noted that England was still regarded as home "to the infinitesimal fraction of the Australian population which is able to take trips to the Old Country" (Matthews, 1909, p. 282-3). Furthermore, in the early 1900s Australians largely depended on English books, journals and magazines for both education and leisure reading. Indeed, some considered that Australians were "too exclusively influenced by the ideas of England from whence come all their books, their telegraphed news, their information of every kind" (Métin, 1901, in Ward and Robertson, 1980, p. 89).

Therefore, the women on these early ECs would have had access to English domestic journals, household advice manuals and handbooks on domestic management. While "the whole idea

of rationally planning one's outlay on the basis of keeping regular accounts did become part of the middle-class domestic atmosphere" (Banks, 1954, p.57), there is no evidence to indicate that there was the same emphasis in the upper classes, from which most members of the EC were drawn. For instance, in the article "Are you a good housekeeper?" which Lady Violet Bonham-Carter contributed to the November 1928 edition of *Good Housekeeping*, the author was halfway through the final column before she raised the issue of household expenditure and declared that "I regretfully admit that I think one ought to "do" weekly books if one wants to learn anything at all about one's household expenditure" (Bonham-Carter, 1928, in Braithwaite and Walsh, 1995, p. 74). Bonham-Carter concluded that

My advice to would-be economists: "Conquer the grocer's book". Once you have laid that many-headed hydra low the game is yours with the reluctant respect of your cook thrown in (Bonham-Carter, 1928, in Braithwaite and Walsh, 1995, p.74).

There is the implication here that the women of the working classes understood household budgeting better than those who employed them, who would be well advised to master the subject as well.

The women comprising the early ECs would have known much about managing household staff, but less about the logistics of actually doing the work of the house. The household budget was probably of little direct concern to them, particularly in the case of the young single women who still resided at home. Hence, it is not surprising that these women were unfamiliar with running a business or operating a budget. Just as their positions in society often led them to make decisions without first considering from where the money would come, so this attitude also influenced their approach to accounting in Guiding (Abraham, 1999, p.144).

In the first half of the twentieth century the majority of married women did not work in paid employment outside the home. Only six percent of Australian married women between the ages of 19 and 64 worked before World War II (1939-1945). This had risen to eighteen percent by 1961, to 35 percent by 1971 and to 44 percent by 1980. There was a basic belief in many households that a husband should provide for his wife both during their marriage and after his death (Braithwaite and Walsh, 1995, p.62). Similarly, in the early days of Guiding, a woman was thought of having two main roles in life: a good wife and a good mother. As late as 1940, these sentiments were still held by the Founder, Robert Baden-Powell, and were reinforced in his final message to Guides:

So, do you see, you are the chosen servants of God in two ways; first to carry on the race, to bring children into the world to replace the men and women who pass away; secondly, to bring happiness into the world by making happy homes and by being yourselves good, cheery comrades for your husbands and children. That is where you as Guides especially come in, by taking an interest in your husband's work and aspirations, you can help him with your sympathy and suggestions and so be a guide to him (Baden-Powell, 1940, in GGA, 1970, p.32).

These cultural influences are interesting spectacles through which to view the growth of day-to-day accounting practices – practices which developed on an exigency basis, rather than as a result of careful planning (Abraham, 1999). Ideas were welcomed from within their own Committee, from their employees, from their husbands and from male acquaintances. Men were perceived to have a particular ability with financial issues which they themselves did not possess. The first three GGA Treasurers were single women who relied heavily on the advice of male auditors, were commended by the EC and did not raise controversial issues.

However, the fourth treasurer, Mrs O'Malley Wood, instigated important changes with the result that the organisation's affairs assumed a much more businesslike order, but many of her suggestions also met with opposition from the members of the EC.

Mrs O'Malley Wood and her contributions

Given the social and cultural context of the GGA, it is important to first consider Mrs O'Malley Wood's background and its dissimilarity to that of the other members of the EC. She was born Lilla Bertram in 1885 in the working class area of Smithfield near Liverpool, 30 kilometres southwest of Sydney, the first of seven children born to Charles and Lilla Bertram, who operated a grocery store. By the time she was 18 years of age, Lilla had left home and moved to Parramatta, where she married another grocer, 25 year old Frank Raines. Lilla gave her age as 21 so that she would not need her father's permission to marry and she provided his occupation as "commercial traveller" (which was different to his occupation of "grocer" that he, himself, provided on his youngest child's birth certificate the same year). Lilla and Frank's daughter Mavis was born in 1905 and their son Frank Junior in 1906.

In 1933, Lilla, now a divorcee, married the man for whom she worked as a housekeeper. Her new spouse was William Henry O'Malley Wood, a bank president and a widower 30 years her senior, whose wife Susannah had died the previous year, leaving six children; three of whom were older than their new step-mother. William and Lilla married at Roseville on Sydney's affluent north shore and Lilla declared that her father was now "a retired clergyman". William died in 1941 at the age of 85 years. Some time after his death, and before the commencement of her involvement with GGA in 1944, Lilla assumed the double-barrel surname "O'Malley Wood". William himself had regarded "O'Malley" as a third given name and he, and his children, always used the single surname of "Wood". There is no record of why Lilla decided to adopt this extended name, but she must have thought that it would be to her advantage to do so. William left her well provided for and by the time of her death in 1960, she was living in an apartment at Point Piper, an expensive, upper class harbourside suburb in Sydney's east.

When Mrs O'Malley Wood was elected to the Executive Committee of the GGA in 1944, and subsequently invited to be Treasurer, her life experiences contrasted significantly with those of other members of the Committee. Most of the members had always lived in affluent Sydney suburbs, their families were well-connected and a number were first generation Australians, who still regarded Britain as "home". Mrs O'Malley Wood now lived in a desirable suburb, but she came from a working class background; she was a remarried divorcee, now widowed, and some may have perceived that she was a fortune hunter, marrying a rich man thirty years her senior. In addition, she was at least a third or fourth generation Australian.

Microhistorical methods were significant in gaining this information about Mrs O'Malley Wood which is important in assessing her involvement with GGA. Since the archival records reveal that her recommendations and actions as Treasurer received sound backing from outside financial experts, yet were often met with opposition from within, one is prompted to conjecture whether it was her background rather than her activities at Treasurer that invoked this resistance from the members of the EC. To this end, their rejection of sound financial advice may have been a result of cultural and social differences rather than because of incompetence, fraud or dishonesty.

Mrs O'Malley Wood made comprehensive contributions to the financial management of the GGA during her time as Treasurer. She investigated cash management practices and made important changes to procedures, examined the profitability of the trading section of the organisation and proposed improvements, moved for the adoption of insurance policies, advised on areas in the organisation showing losses and recommended timely measures when the organisation was suffering deficits. However, her suggestions were often rejected by the EC and the minutes record her struggle to introduce responsible accounting practices in the face this opposition. The remainder of this section considers her appointment as Treasurer and a selection of the contentious proposals she presented – which together reveal that the EC often failed to demonstrate accountability to its members by refusing to take fiscally responsible action.

Mrs O'Malley Woods' appointment as Treasurer did not receive the endorsement of the outgoing Treasurer who, when she resigned, told the EC that at that time "there would be no one ready to carry on the work of Hon. Treasurer" (GGA EC, 16 November 1944). However, later in the same meeting, the Chair of the Committee, Lady Eva Julius, indicated that she "would like to ask Mrs O'Malley Wood to take on the post of Hon. Treasurer". Mrs O'Malley Wood, who had been elected to the Committee earlier in the year, agreed to consider the matter.

Mrs O'Malley Wood brought with her relevant and extensive business experience – she had been the daughter and wife of a grocer and later the wife a bank president – and she was to prove to be a very efficient Treasurer. It is interesting that this potential was recognised by Lady Julius, the daughter of Charles Yelverton O'Connor, one of Western Australia's early civil engineers, who was responsible for significant improvements in the building and operating of government railways, improving both their efficiency and economy. He was also responsible for the design of an elaborate scheme to provide the Coolgardie goldfields with a permanent supply of fresh water. Although commended by British engineers, he met with so much local opposition and defamatory personal criticism that he took his own life in an age when suicide would have posed a great deal of shame on his family (Evans, 2002; Tauman, 1988).

O'Connor's daughter, Eva married Sir George Alfred Julius, a mechanical engineer and inventor, a man of great financial acumen. He was president of the Engineering Association of NSW (1910-1913) and the Electrical Association of Australia (1917-1918) and a founder of the Institution of Engineers, Australia (1919). He was chairman of the Standards Association of Australian (1929-1939) and the Australian National Research Council (1932-37), the first chairman of the Council for Scientific and Industrial Research (later CSIRO) (1926-45) and served on numerous other committees (Currie and Graham, 1966). During these appointments "he widely promulgated his personal views on fiscal policy, unemployment during the Depression, industrial standardization and professional qualifications" (Nairn and Serle, 1983, p. 529). One of his inventions was the automatic totaliser which he first designed as a mechanical vote-counting machine to expedite elections. However, when the Australian Government rejected the machine (in favour of continuing counting votes by hand) he modified his invention to become the world's first racecourse totaliser which was used from 1913 up until 1987 when the last one when out of service in North London (Corbett, 1983; Conlon, 1997).

Given her background it is not surprising, therefore, that Lady Julius should become intimately involved in the workings of the GGA and its Management Committee when she

became Chair. From the time of her appointment as State Commissioner in January 1939, she had urged that a Finance Committee (FC) be established and meet on a regular basis. She also suggested that a “businessman” with financial expertise be appointed as a member of the FC. However, the all-female EC “agreed not to invite a man to join the Finance Committee at the present time” (GGA EC, 20 June 1940). Nevertheless, Lady Julius persisted in stressing the need for business acumen and in October 1944, the EC finally agreed that a new FC be established consisting of Mr Shain, Deputy Governor of the Commonwealth Bank, and either one or both of Mr Jim Ashton and Mr Donald MacKay together with the Treasurer and one other member of the EC. It was at this time that Lady Julius also proposed Mrs O'Malley Wood as Honorary Treasurer, and during the next five years Mrs O'Malley Wood made important contributions to the financial management practices of the GGA.

Mrs O'Malley Wood began her first year as Treasurer by investigating cash management practices in the GGA. At the meeting of the EC on 1 February 1945, she suggested the bookkeeper should endorse cheques, shop takings and petty cash should be checked daily, a locked letter box should be attached to the front door of the shop, mail should be opened by two people, salaries should be paid when they were due and that separate bank accounts should be established for the Guide camping property and the Guide magazine. The EC approved of these suggestions.

Just two weeks later, Mrs O'Malley Wood's first conflict with the EC occurred. Her investigation of the trading arm of GGA convinced her that major changes needed to be made in shop operating hours, levels of inventory and reasonable mark-up on goods for sale. Although she substantiated each of these claims, she met with intense opposition and inaction by the EC. When she reported the very low results for Saturday trading over the past four months, the EC was not prepared to agree to her suggestion of Saturday closing, and “after a lengthy discussion [it was] proposed that the Shop be opened as usual with a skeleton staff and after investigation at a later date the decision to be re-considered” (GGA EM, 12 February 1945). However, there is no record in the minutes of such an investigation, nor any reconsideration of the proposal, despite the Treasurer's repeated attempts to raise the issue.

Another conflict over trading matters arose in April 1948 when Mrs O'Malley Wood indicated to the EC that large amounts of inventory were being held (worth approximately £4000), despite relatively low sales (averaging £125 per week). She presented a schedule of daily sales for a two week period in February, showing a gross profit of only £52.18.11. The EC agreed that payment for any large orders in the near future be made over a three month period if possible, and that the Shop Secretary consult with the Treasurer before placing any large orders. However, only three months later, the Treasurer reported that an account had been received for goods apparently ordered from Imperial Headquarters in London, but about which she knew nothing. She stressed that “all goods should be put through the official order book for record purposes” (GGA EM, 27 July 1948). As it turned out these goods had arrived too late to be sold causing this unapproved transaction to result in a loss. Thus by choosing to bypass the Treasurer, and thus ignoring an agreed accounting process, the members of the EC had failed in their duty to be accountable and transparent.

Mrs O'Malley Wood's continued struggle to implement appropriate accounting practices is further evidenced by the rejection she met when she again raised trading issues with the EC. In October 1949, Mrs O'Malley Wood reported that the profit from trading had fallen to around £500 for the year, but that financing the Association necessitated a minimum shop profit of £1000 per annum. Thus, she again recommended to the EC “that the Price List of

Stock, for sale be overhauled very thoroughly and a reasonable profit be allowed on every article to be sold ... that the mark up on all goods be increased by at least 10%” (GGA FM, 5 October 1949). However, although the Treasurer was suggesting appropriate action, the EC again resolved not to act on her recommendation.

Adequate insurance cover was another area in which Mrs O’Malley Wood attempted to persuade the EC to adopt appropriate policies, yet met with opposition. In her investigation of internal control procedures, Mrs O’Malley Wood discovered that the GGA had no insurance cover, and as a result of her urging, the EC did agree to take out a comprehensive policy covering inventory, fittings and fixtures. However, her attempt to instigate accident and sickness insurance was met with seven months of debate followed by the decision to defer consideration of such insurance to some later date and there is no mention of another such insurance policy for over a decade.

Mrs O’Malley Wood’s recommendations regarding the financial management of the Guide magazine, *The Waratah*, also met with resistance. She discussed its operating loss for the previous year with the auditors, and with their support, recommended that the EC establish a sub-committee to examine how the annual loss could be reduced in the coming year. However, the EC failed to act on this recommendation, decided to make no change in the control of *The Waratah* and to revisit the matter in two years time. Again, future minutes show no record of this issue being revisited by the Committee.

Another matter of contention was in relation to the annual operating results of the Association. While GGA returned a net surplus in 1945 and 1946, in 1947 expenditure exceeded income with the deficit of £1012 being almost as large as the surplus of the previous year. At the final meeting of the FC for 1947, it was agreed to sell a bond “to clear all Accounts and that a fresh start be made in 1948” (GGA FC, 16 December 1947). At the same time, Mrs O’Malley Wood informed the EC that they must make a concerted effort to raise more funds and not draw upon reserves. Two months later, after no action had been taken by the EC, the Treasurer asked that they send out an appeal letter to all General Council members of GGA soliciting financial support. She was given permission to prepare such a letter, but not to send it. She presented the draft letter at the meeting the following month, but the minutes record that “after lengthy discussion on how to raise funds for the organisation, no definite plans were made” (GGA EC, 4 March 1948). Once more, the EC had failed to instigate appropriate accounting processes.

Returning after two months of illness, Mrs O’Malley Wood discovered that the potential deficit for 1948 was going to exceed that of 1947 by more than 50 percent, and although she struggled to convince the EC of the seriousness of this, she was once more met with apathy and inaction. At the December 1948 meeting, she explained to the EC that money was needed urgently for the running of Headquarters and so she was submitting a Notice of Motion “That a request be submitted to Local [Branches] that a percentage of all monies raised by them be contributed to the HQ Fund annually” (GGA EC, 7 December 1948). The EC was loathe to broadcast their financial position at that time, but assured Mrs O’Malley Wood that they would send a letter to the Local Branches by 30 June 1949 asking for help and requested that she waive her Notice of Motion for the time being. As there was no support for her motion she agreed, but proceeded to ask members for their suggestions of alternative means of raising money. However, no suggestions were forthcoming and the organisation’s deficit continued to increase.

Two months later, in a further round of her struggle to drive the EC to take responsible action, Mrs O'Malley Wood again advised them of the GGA's grim financial position. She must have been astonished when she was asked "why we had suddenly gone back – a short while ago our finances appeared to be quite good" (GGA EC, 8 February 1949) indicating that the members of the EC accepted no responsibility for their inaction in implementing appropriate recommendations, but rather blamed the Treasurer for not having informed them! This appears a totally inappropriate response considering the deficit results of past two years, the Treasurer's regular presentation of monthly financial reports and her repeatedly urgings for them to implement fiscally responsible accounting measures.

However, this time Mrs O'Malley Wood's warning and advice met with at least token acceptance, in that the minutes record that after lengthy discussion, the EC agreed that something had to be done "without delay" to produce funds. But once more, they failed to take action, merely suggesting that the General Council needed to "face up" to its responsibilities and that the individual members should be asked to raise funds. This fundraising idea was reconsidered by the EC two weeks later and the minutes record that the motion "was put the meeting and passed on a show of hands – 8 to 3". Discussion continued – but without action.

Mrs O'Malley Wood continued to struggle to get the EC to actually take action and at the next meeting in March, made the specific suggestion that members be asked to raise 2/- each towards Headquarter Funds. However, the minutes record that the decision was deferred to a later meeting. Similarly, when Mrs O'Malley Wood again proposed an increase in membership fees in April, she met with opposition.

At the end of May, the same suggestions (increased membership fees and appeal for funds) were still being discussed, this time as the result of formal resolutions submitted by Mr Ashton (on behalf of the FC) for the approval of the EC. Furthermore, the minutes of 8 June 1949 record the acceptance of the suggested increase in subscriptions which would take effect from 1 August 1949. The fact that the EC heeded the recommendations of Mr Ashton, whereas they had repeatedly ignored the same recommendations made by Mrs O'Malley Wood hints that the difficulty may not have been with the proposal itself, but with the underlying social current between the Treasurer and the other Committee members.

Nevertheless, this single increase in fees did not solve the financial problems for GGA. Mrs O'Malley Wood reported that the Accountant had inspected the GGA's eight month statement to 31 March 1949 and "it was expected that the organisation would be £2,300 in debt at 31st July, 1949 and would not have the ready cash available" (GGA EC, 8 June 1949). To deal with the ongoing cash deficit, on 6 July 1949 Mrs O'Malley Wood recommended that the EC make an arrangement with the Bank of NSW for a temporary overdraft of £500, with the right to increase it to £1200 later on if necessary. In the light of the straitened financial situation, the EC accepted this recommendation.

Meanwhile, Mrs O'Malley Wood continued to push the appeal letter forward, despite continual opposition. This appeal letter (first suggested by Mrs O'Malley Wood in February 1947) having gone through a number of drafts, was finally approved in August. By 7 September 1949, 400 appeal letters had been mailed and £55 had been received. By 5 October, £240 had been received, with donations coming in steadily every day. From the minutes, it appears that these incoming donations to this one-time appeal gave the EC a sense of security, despite the GGA's continuing precarious financial situation..

Throughout her term as Treasurer, Mrs O'Malley Wood enjoyed the support of the members of the FC and worked closely with them. In the 1945 Annual Report, she wrote that

[s]ince the beginning of 1945 the Treasurer has been assisted by a Finance Sub-Committee, of which Mr. G.M. Shain, Deputy Governor of the Commonwealth Bank, is the Chairman. Other members are Mr. James Ashton and Miss M.L. Deer (GGA AR, 1945, p. 7).

and reported that

[m]eetings are held regularly and the consideration given to Girl Guide Association financial policy has helped to put affairs on a much sounder basis. The interest and assistance of this Committee has been invaluable (GGA AR, 1945, pp. 7-8).

However, for the remaining four years of Mrs O'Malley Wood's term as Treasurer, there is no written financial report included in the Annual Reports, only the bare financial statements. A reason for this is not given, but this departure from the practice of the previous twenty years indicates that the EC may have vetoed reports that were put forward for each of these years. Two reasons are suggested for this. First, the Treasurer put forward a number of fiscally sound recommendations upon which the EC refused to act, and secondly, as she enjoyed the wholehearted support of the FC, by not acting on these recommendations the EC could be shown to be financially irresponsible.

On 15 November 1949, Mrs O'Malley Wood informed the EC that she been Treasurer for five years. She offered to withdraw from the meeting room while the Committee discussed whether she should continue. Despite a well-established precedent of reappointing Treasurers, the EC agreed that a change should be made and that she should not continue as Treasurer.

Discussion

The story of Mrs O'Malley Wood's time as Treasurer, as found in minute books and annual reports, shows that she made important contributions toward the accounting practices of the GGA. Yet, many of her appropriate recommendations were opposed by the EC. The use of genealogical sources revealed personal information about Mrs O'Malley Wood which may have been responsible for the EC's attitude to her and her proposals. She was a divorcee from poor colonial stock who remarried a richer, older man as soon as his wife died. In contrast, the women on the EC were generally wealthy, often titled, highly moralistic and still regarded England as "home".

However, the support that Mrs O'Malley Wood received from Lady Julius cannot be overlooked. As the daughter of a suicide and the wife of the inventor of a gambling machine, Lady Julius, herself, may also not have been totally acceptable to members of the EC, although they would find it hard to overlook her title, wealth and connections, not to mention her reputation for charitable works. It was Lady Julius who recognised that Mrs O'Malley Wood's commercial acumen would be of great benefit to the GGA, but with her departure from the position of State Commissioner at the end of 1949 (GGA AR, 1949, p.3), it appears that Mrs O'Malley Wood was lacking another champion, and thus her term was not renewed.

It is argued that whereas a macroview of the organisation reveals three deficit years during the period from 1945-1949, that is only a microview that shows that some, if not all, of these

deficits may have been avoided if remedial action had been taken earlier. The possible reasons for the EC ignoring the advice of the Treasurer, despite the support she received from the FC, only come to light when a microhistorical approach is taken. The lack of demonstrated accountability on the part of the EC may not be a sign of corruption or fraudulent dealings. Rather, appropriate controls may be missing because of social and cultural factors which are easy to overlook. It is by focussing close attention on seemingly minor or intensely local events from the past that the researcher is able to discover what possibilities and constraints shaped human behaviour at specific moments in history.

The interrelationship between accounting and social and cultural influences is not new but has been recognised frequently in the accounting history literature (see, for example, Previts, Parker and Coffman, 1990; West, 2001; Carnegie, 2004). Nevertheless, the call to accounting historians is to adopt more microhistorical methods to enable studies to move from the general to the particular, and to reveal pertinent influential variables that might otherwise remain hidden.

Microhistorians, like other qualitative researchers, view human behaviour as how people interpret their world and attempt to capture the process of this interpretation. Such a grasp requires what has become known in qualitative research by the German word *verstehen*, an empathic understanding or an ability to reproduce the feeling, motives and thoughts behind the actions of others (Weber, 1968). The illustrative data are thus used to deliberately convey the viewpoint of the actors (Strauss, 1987). Thus, the writer of the microhistory finds it difficult to remain objective. Indeed, critics may claim that such a research method is too subjective, because the researcher is both the collector and the interpreter of the data. But when the quantitative researcher is collecting data to “prove” an hypotheses, is there not subjectivity in the very choice of collection, if not in the hypotheses development itself? One must wonder whether neutrality is actually an issue of objectivity or subjectivity or whether, rather, there is some other measure.

At the heart of the debate about subjectivity and objectivity, is the desire for credibility. To be credible, a research strategy requires that “the investigator adopt a stance of *neutrality* with regard to the phenomenon under study” (Patton, 1990, p. 55). This means that the researcher is not endeavouring to prove a particular perspective or to manipulate data to arrive at some preconceived notion. Rather, the task is to understand the complexities and the multiple perspectives of the study, without entering the arena with a theory to prove or predetermined results to support. Thus it is imperative to find a balance between intimacy and distance because while “getting too close you your subject is major danger, ... not getting to know her well enough is just as likely” (Lepore, 2001, p. 129).

Conclusion

This paper has considered the struggle to develop appropriate accounting practices within Australian Girl Guide Association from 1945-1949, during the time of its fourth treasurer, Mrs O'Malley Wood. It has highlighted recommendations she made and conflicts she encountered with the organisation's governing body. These issues were considered in the light of the organisation's cultural and social context and Mrs O'Malley Wood's personal background.

The paper has contributed to the literature in three ways. First, it is set in an organisation in the nonprofit sector, an area which has been largely overlooked by accounting historians despite the significance and size of the sector. Secondly, the paper adds to the limited body of

studies on women in accounting history, while providing a departure from the previous themes of female bookkeepers, admission to profession bodies and household accounting. Thirdly, it provides an example of how a microhistorical approach can reveal factors not previously observed (Levi, 1991) and gives the reader the opportunity to derive enlightenment from an intensive examination of a fragment of a person's life and actions. To this end, microhistorical research involves "lifting stones" (Williams, 1999, p.59) to discover the life beneath.

This paper has sought to illustrate this microhistorical approach by focussing on an individual, and her struggle with others in an organisation. While these may not be very important in the larger scheme of things, an understanding of the individual and her background provides valuable insights into the development of accounting practices in an organisation steeped in culture and history.

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