



Accountants and Empire: the case of co-membership of Australian and British accountancy bodies, 1885 to 1914

Garry D. Carnegie & Robert H. Parker

To cite this article: Garry D. Carnegie & Robert H. Parker (1999) Accountants and Empire: the case of co-membership of Australian and British accountancy bodies, 1885 to 1914, Accounting, Business & Financial History, 9:1, 77-102, DOI: [10.1080/095852099330377](https://doi.org/10.1080/095852099330377)

To link to this article: <http://dx.doi.org/10.1080/095852099330377>



Published online: 01 Oct 2010.



Submit your article to this journal [↗](#)



Article views: 99



View related articles [↗](#)



Citing articles: 22 View citing articles [↗](#)

Accountants and Empire: the case of co-membership of Australian and British accountancy bodies, 1885 to 1914

Garry D. Carnegie and Robert H. Parker

Abstract

This study examines one aspect of the influence of the British Empire connection on the establishment of an accountancy profession in Australia in the late nineteenth and early twentieth centuries. It does so by analysing data collected on the co-membership of the numerous Australian and British accountancy bodies formed before 1914. It casts doubt on the conclusions of Johnson and Caygill (1971) regarding the predominance of accountants with British qualifications in the creation and growth of the Australian bodies and also elucidates the connection between the professionalization strategies of particular bodies and the membership choices of accountants in the context of imperialism.

Keywords: accounting; professionalization; Australia; co-membership; emigration; British Empire

Introduction

Between 1853 and 1914 Britain exported, and Australia imported, not only accountants and accountancy qualifications but also the concept of professional accountancy. Numerous accountancy bodies were established in both the UK

Garry D. Carnegie is Professor of Accounting and Finance in the School of Accounting and Finance, Deakin University, Geelong, Victoria, Australia, 3217 (tel: +61 3 5227 2733; fax: +61 3 5227 2264; e-mail: carnegie@deakin.edu.au); Robert H. Parker is Emeritus Professor of Accounting in the Department of Accounting, University of Exeter, Exeter, UK (tel: +1392 263209; fax: +1392 263210; e-mail: r.h.parker@exeter.ac.uk).

and Australia during this period. In Britain the three chartered organizations in Scotland, the Institute of Chartered Accountants in England and Wales (ICAEW) and the Society of Accountants and Auditors (SAA) were formed. In Australia the Incorporated Institute of Accountants, Victoria (IIAV), the Sydney Institute of Public Accountants (SIPA) and the Australasian Corporation of Public Accountants (ACPA) were founded. These were by no means the only bodies formed, as is shown in Appendices 1 and 2 which list British and Australian bodies respectively.

According to Johnson, 'the fragmenting processes at work within accountancy . . . cannot be understood other than in an imperial context' (1982: 208). The proliferation of bodies made intra-professional rivalry an important force in shaping the structure of the accountancy profession. This feature also makes accountancy a potentially fertile area for investigating how and why some professional bodies succeed and become powerful economic and social institutions while others decline and subsequently fail. Macdonald and Ritzer refer to a 'dilemma of exclusiveness versus market control' in professionalization projects which they explain as follows: 'In order to control the market, the occupational body must include anyone with a reasonable claim to expertise, but such inclusion brings in marginal practitioners, who lower the standing of higher-status members' (1988: 257–8).

A key determinant of the success or failure of any particular body is the specific professionalization strategy (and, in particular, membership policy) adopted. A strategy of building exclusivity (establishing an élite) may be incompatible with a strategy of market dominance. In Britain, the SAA challenged the ICAEW but the latter was able not only to retain its exclusivity but also to keep expanding its membership so as to stay ahead of its rivals. This ascendancy is indicated by the membership statistics in Appendix 3. The situation was different in Australia, where the ACPA modelled its exclusivist strategy on the ICAEW but, as Appendix 3 also shows, failed to stay ahead of the IIAV in terms of numbers (Poullaos, 1994: ch. 5). The IIAV's inclusivist strategy was adopted from a position of strength rather than weakness. It was the first accountancy body in Victoria and attracted the leading local practitioners.

While the present archive-based study does not examine the success or failure of specific professionalization strategies, its examination of co-membership of British and Australian accountancy bodies during 1885 to 1914 sheds light on individuals' membership choices in the imperial context and, conversely, on the professionalization strategies of competing bodies. In particular, it investigates the propensity of British-qualified accountants to form or later to join Australian bodies and the tendency for accountants with Australian qualifications to join British bodies. In the absence of knowledge of such choices, and attempted explanations for them, our understanding of the professionalization process in the imperial context is incomplete.

Parker (1989: 13–14) identified two major ways in which professional accountancy could be exported and imported within the British Empire. The first of these involved the export of the *idea* of professional accountancy, that is, local accountants formed their own association whether based on the British

model or not. The second involved the export of British accountancy *qualifications*, that is, local accountants either formed a local branch of a British body or joined a British body. There were no impediments to the export of qualifications from Britain given the flexibility of the British model of autonomous organizations (Brown, 1905: 274) and the absence in Australia of legislative prohibitions at a time when locally qualified accountants had yet to gain special privileges from colonial or state authorities. This may be compared with the barrier of a home-based licensing authority (Seidler, 1969: 44) in the alternative US model.

The transfer of both ideas and qualifications may occur by individuals acting as agents of change (Carnegie and Parker, 1996: 25). What were the personnel links between the British and the Australian accountancy bodies during the period of fragmentation and proliferation when different professionalization strategies were being worked out? Johnson and Caygill, in their pioneering paper (1971), argued that:

- 1 associations within the Empire generally 'were originally established by migrants from Britain, many of them members of the British accountancy bodies',
- 2 'in the early years migrant accountants from Britain comprised a considerable percentage of professional accountants in the local areas',
- 3 ICAEW senior members and local partners were 'highly influential in . . . the creation of the early indigenous professional bodies' (1971: 157, 159, 161).

More recently, Briston and Kedslie (1997: 176–7) relied on Johnson and Caygill's assertions in their discussion of the export of British qualified accountants to overseas countries such as the US, Australia and Canada. The authors concluded that these accountants 'had a considerable influence upon the formation of professional bodies in those countries'.

Johnson and Caygill's claims imply co-membership of British and Australian bodies. There might well have been an incentive for accountants who changed their location (by moving from Britain to Australia) to join another body, but there were also disincentives related to task and status. The rivalry between different associations might discourage dual membership as might also the existence of a pecking order (with, for example, chartered accountants in the UK possessing greater prestige than incorporated accountants). Hence, accountants might be motivated to join the most prestigious body willing to accept them. On the surface, there would be little incentive to join any association lower placed in the pecking order than that to which one belonged, and there would be difficulties in attempting to join any association higher in the pecking order.

The claims of Johnson and Caygill are thus worthy of further study. We focus particularly on their claims about the role of British qualified accountants in the foundation of indigenous professional bodies and the influence of ICAEW members on the creation of such organizations. In examining co-membership of

British and Australian accountancy bodies, the following specific research questions for the period 1885 to 1914 are addressed:

- 1 To what extent did persons who had gained a British accountancy qualification, either in Britain or in Australia, become members of (and, especially, founding members of) Australian accountancy bodies?
- 2 To what extent did persons who had gained an Australian accountancy qualification become members of British accountancy bodies?
- 3 To what extent were co-members of British and Australian bodies migrants or Australian born?
- 4 What were the probable factors which influenced accountants to hold membership of both British and Australian bodies?

Our first question focuses on identifying whether British-qualified accountants participated in local professionalization projects in Australia. The second question attempts to gauge whether the export of professional accountancy to Australia brought membership of British bodies in accordance with their own professionalization strategies. Having established as far as possible personnel links between Australian and British bodies, we attempt through the third question to ascertain whether membership choices were linked to national allegiances. The fourth question is not as susceptible to quantitative analysis but requires interpretation, based on the data collected, of the key factors influencing the co-membership choices from the perspective of the individual.

These questions have not previously been researched and the answers to them should assist in elucidating how professional accountancy was exported to Australia. As shown in Table 1, Johnson and Caygill provided figures of overseas membership of British bodies, but they provided no data concerning the extent to which these overseas members joined local bodies. We have chosen the period to 1914, as the outbreak of the First World War brought a temporary halt to the formation of further accountancy bodies. Before proceeding to an analysis of data collected to answer our specific research questions, we discuss the importance of the imperial context to both the British and Australian bodies, with reference to the specific professionalization strategies of British bodies. We also discuss the impact of 'distance' and 'colonial nationalism', and the indirect influence exerted by the ICAEW.

Table 1 Australasian membership of British accountancy bodies in the 1900s

		<i>% of total membership</i>
Scottish chartered bodies (1900)	5	0.7
ICAEW (1902)	14	0.5
SAA (1904/5)	85	4.2
IMTA (1905/6)	1	0.3
Total	105	

Source: Johnson and Caygill (1971: Table 1).

British accountancy bodies, Empire and distance

The formation and early growth of the ICAEW and the SAA took place during a period of 'imperial enthusiasm' in the UK (Lloyd, 1984: ch. 9). In 1884 an Imperial Federation League was formed. During the 1890s public enthusiasm for the Empire was much in evidence, particularly at imperial events such as Queen Victoria's Diamond Jubilee in 1897.

The dominant characteristics of regionalism and proliferation (Parker, 1989: 14–16) in the organization of the profession are evident from the contents of Appendices 1 and 2. The chartered bodies in Scotland, England and Wales, and Ireland at first paid very little attention to the Empire, adopting a strategy of building exclusivity at home. It was not possible to become, by apprenticeship and examination, a Scottish chartered accountant outside Britain or an English chartered accountant outside England and Wales. Thus very few native-born Australians could become members of these bodies. The limited spatial horizons of the founders of these chartered bodies did not necessarily broaden as their members sought work outside their respective localities. Walker (1988: 44) showed that between 1855 and 1914 the percentage of members of the Society of Accountants in Edinburgh (SAE) located in Edinburgh fell from 74 per cent to 32 per cent, in Scotland from 88 per cent to 41 per cent and in the UK from 98 per cent to 63 per cent. The percentage of SAE members located outside the UK thus rose from 2 per cent to 37 per cent (about half of whom were in North America) but recruitment and membership rules were not changed to depart from the body's exclusivist strategy. The SAE exported accountants but not qualifications.

It was not just the members of the SAE who sought accountancy work outside the UK. So also did other Scottish and English chartered accountants. Their task was made easier by the closing decades of the nineteenth century through advances in technology which were starting to remove some of the barriers of physical distance. This was especially important in relation to Australia which was being brought 'closer' to Britain by the steamship and the electric telegraph. This did not remove Australia's relative isolation, however, and the proximity and opportunities available in North America meant that chartered accountants (and UK emigrants in general) preferred to migrate there as opposed to Australia. The telegraph reached Australia in the 1880s (Blainey, 1966: ch. 9). According to Inglis (1980: 38), the arrival of the telegraph 'may illuminate the persistence of imperial sentiment among an increasingly native-born population'. It, and steamships, certainly made it easier for the British professional journals to report Australian news to British readers and for Australian readers to find out what was happening in Britain. *The Accountant* and the *Incorporated Accountants' Journal* devoted much space to the activities of the major professional accountancy bodies in Australia as well as in Britain.

The élitist character of the chartered bodies in Britain spurred the creation of competing accountancy bodies including the SAA. Imperial enthusiasm and the lowering of the barriers of distance provided the SAA, which lagged in status and prestige behind the chartered bodies, with an alternative strategy of market

dominance under a 'British Empire' policy (Garrett, 1961: 14). The Society deliberately sought to obtain members throughout both the UK and the Empire. Whereas the chartered bodies were content to see the idea of professional accountancy exported to Australia providing they maintained their exclusivity, and to leave it to individual members to migrate there, the SAA was actively interested in exporting a British professional qualification, appointing recruiting agents in the major colonies of Victoria and New South Wales (Charles A. Cooper and Herbert Priestley respectively). Cooper established the first branch of the SAA in Victoria about 1886 (Parker, 1989: 16–17). This provided colonial accountants resident in Australia with the opportunity to join a UK body without having to venture to the UK to meet the more onerous requirements of the chartered bodies.

Not until the jubilee year of 1897 did *The Accountant*, the unofficial organ of the English Institute, begin to have doubts about that Institute's inward-looking policy. In its leading article of August 7 of that year it discussed the 'profession abroad', 'abroad' apparently including the United States (which had attracted numerous chartered accountants) as well as Australia, New Zealand, South Africa, Canada and India. *The Accountant* noted that 'the *present* policy of the [English] Institute tends as much to discourage practice abroad as the policy of the Colonial Office [which], *up till quite recently*, has been to discourage any feelings of loyalty upon the part of the Colonies' (emphasis added). However, the 'Imperial Government' had realized its mistake and was doing its best to remedy it, so this was surely an opportune time for the English Institute to do likewise. *The Accountant* suggested the establishment of corresponding secretaries in various overseas centres (giving as examples Melbourne, Wellington, Cape Town, Johannesburg, New York, Toronto and Calcutta) and, in a burst of imperial enthusiasm, even 'a federation of the various associations of accountants throughout the world'.

A few months later, in its issue of 18 December 1897, *The Accountant* recognized that the English Institute's exclusivist policies might encourage British practitioners to become incorporated rather than chartered accountants 'on account of the facilities which that body [the SAA] affords to its members when practising abroad'. *The Accountant* rather belatedly noted that the Society:

in its desire to keep 'up to date', and to conform with all the requirements of its members or would-be members . . . is *even willing to examine accountants' clerks in Australia (and elsewhere)*, and – upon their passing their examinations – to give them certificates as Incorporated Accountants.

(*The Accountant*, 18 December 1897, emphasis added)

In Scotland, however, *The Accountants' Magazine* of April 1901 cast doubt on the strategy of opening branches in the colonies, stating: 'but we should think that the attempt to carry on branches in the Colonies is overstraining the principle of expansion, and attended with many practical difficulties' (1901: 188).

The Victorian Public Accountants Bill of 1899

Fear of the growing competition from incorporated accountants within the Empire came to a head in the columns of *The Accountant* in 1899. In that year, a bill came before the Legislative Assembly of Victoria which proposed to 'distinguish qualified from unqualified persons'. Members of the IIAV, the Federal Institute of Accountants and the Australian Institute of Incorporated Accountants (the three indigenous bodies incorporated in Victoria: see Appendix 2) and the Victorian division of the SAA would be recognized as qualified. The text of the Bill was printed in full in *The Accountant* of 18 November 1899 (1135–9).

The Accountant was incensed. In its view this bill to register the accountancy profession in Victoria:

would not be proposed unless it was desired to discourage the immigration of more qualified practitioners [and] one of its chief objects (if not, indeed, *the* chief object which induced the four Victorian societies to combine) has been to promote legislation which would afford facilities and benefits to non-Chartered Accountants at the expense of Chartered Accountants.

The Accountant pointed out that the firms Price, Waterhouse & Co. and Woodthorpe, Bevans & Co. had offices in Melbourne while:

two of the partners in the [local] firm of Davey, Flack & Co. are members of the English Institute, while Mr T. Rollason, A.C.A., also practices in Melbourne. Two members of the Edinburgh Chartered Society and two members of the Glasgow Institute are also in practice in Melbourne; so it will be seen that no proposition, connected with accountancy in Victoria, which entirely ignores the existence of British Chartered Accountants, can be stated to be really representative.

The Accountant wondered again whether 'in these days of colonial expansion and federation, a broader policy would not be more advantageous' to the English chartered institute. It recognized that the Society's membership in Australia and South Africa was 'considerably larger, and probably even more locally influential' than that of the ICAEW.

The Accountant's leader provoked replies from J.P. Bainbridge, the Secretary to the Conference under whose auspices the Victorian Public Accountants' Bill had been drawn up and from D. Inman-Tod, a Scottish CA who had emigrated to Melbourne in mid-1899 (*The Accountant*, 10 February 1900: 160; 17 February 1900: 180). Bainbridge claimed that the IIAV had 'endeavoured to model itself after the fashion of the English Institute' and that the few ('seven or eight') chartered accountants in Victoria who could be said to possess a genuine accountancy business were, with one exception, members of the IIAV, and that any of the Victorian bodies would admit chartered accountants without examination on the production of their credentials.

The Incorporated Accountants' Journal, with some glee, claimed that the Victorian division of the Society:

comprises some forty members, has a governing committee and professional examiners. The English Institute on the other hand has only three members actually practising in the Colony. Of these one is a Fellow of the Society and another is this gentleman's junior partner. This leaves one remaining Associate who we suppose is to dictate terms to be sent out from home to the combined Institutes and Societies. The remark that the forty Members of the Society are 'probably even more locally influential' than the Institute's one Associate, will afford our Victorian friends some amusement, as will also *The Accountant's* interpretation of the object of the measure 'to promote legislation at the expense of Chartered Accountants,' who for practical purposes are almost non-existent in Victoria.

(*The Incorporated Accountants' Journal*, December 1899: 44)

Our data reveal that the figures quoted in the above sources are substantially correct. Bainbridge's 'one exception' and *The Incorporated Accountants' Journal's* 'one remaining Associate' was the T. Rollason mentioned by *The Accountant*. Both journals ignored the Scottish chartered accountants in Melbourne, and *The Incorporated Accountants' Journal* forbore to mention that, whereas the chartered accountants had all qualified in Britain, most of the incorporated accountants (as will be demonstrated) had qualified locally.

Both London-based journals exaggerated their claims. *The Accountants' Magazine*, representing the views of Scottish chartered accountants, in a leading article in its issue of June 1901 saw no arguments in favour of imperial expansion:

there must be difficulty in an English society carrying on branches in the antipodes. The laws are different, the conditions of business are different, the interests of the profession are different. . . . Of course it is well that colonial accountants should be encouraged, and, if need be, assisted to form local organisations. . . . But we rather suspect that [colonial] accountants have shown themselves capable of organising without assistance.

(*The Accountants' Magazine*, June 1901: 248–5)

In the event, the Victorian Bill never became law, lapsing at the end of the parliamentary session (Carnegie, 1993).

Australian accountants and colonial nationalism

The comments in *The Accountants' Magazine* highlight the fact that Australia was not only physically distant from the UK but its legal, business and professional 'distance' was tending to increase. The Eastern Australian colonies were granted self-government in the 1850s and had the power, *inter alia*, to pass their own legislation which, although based on English law, could and did differ from it. Examples from Victoria are the Local Government Act of 1890 (see below), which granted statutory recognition of the accountancy profession; and the Companies Act of 1896 whose disclosure provisions were in advance of those in Britain (Gibson, 1971: 39–47; 1979: 24–5). Although Britain provided 'a

repertoire of models and precedents', these were used 'to bolster attitudes largely determined by conditions in Melbourne [and elsewhere in Australia] itself' (Davison, 1978: 113). Australians, increasingly aware and proud of their separate identity, developed a 'firm conviction of their independent merit and achievement' (Ward, 1966: 9). A few months before the date of the editorial in *The Accountants' Magazine* this distinctiveness had been enhanced by the transformation of the Australian colonies into 'states' and the establishment of a federated Commonwealth of Australia.

Accountants resident in Australia in the 1880s shared the enthusiasm of their British counterparts for establishing accountancy bodies. Melbourne especially, stated Inman-Tod in his letter to *The Accountant* of 17 February 1900, was 'overrun with accountants'. Australian economic prosperity and especially the rise of 'Marvellous Melbourne' (Davison, 1978) resulted in the much increased emigration from Britain of both people and capital. During this decade, Australia and New Zealand accounted for about 20 per cent of all Britain's capital exports (Davis and Huttenback, 1988: 42) and the population of the Australian colonies increased by 383,000, mainly from British immigration. In Eastern Australia (and especially Victoria), however, the boom years of the 1880s were followed by a decade of severe depression in which both inward investment and migration dried up, though some of these resources were diverted to Western Australia (Borrie, 1980: 105).

In 1886 accountants in and around Melbourne were given the opportunity of choosing between membership of a UK (imperial) body and founding their own. IIAV founder member Thomas Brentnall (who was English-born), a resident of Melbourne from 1878 (Carnegie and Edwards, 1998), remembered the event fifty years later as follows:

It was gradually borne in upon a few of us that if those who were holding themselves out as public practitioners were to gain the confidence and support of the public, there must be a standard fixed which would connote the possession of the necessary qualifications for this special work. To that end a meeting was held [in Melbourne] on April 12, 1886, at which thirty practising accountants met to consider the propriety of establishing an 'Association of those having kindred interests in their common calling, and a desire to place their profession on a higher plane than it had previously occupied in public esteem'. We knew the position attained by the Institute of Chartered Accountants in England and Wales, which had been incorporated by Royal Charter in 1880, by the Society of Accountants and Auditors in 1885, as well as the three Scottish Institutes which had come into existence some years previously. With these examples before us, we had no difficulty in arriving at the conclusion that our object could best be attained by following in their footsteps.

(Brentnall, 1938: 64)

What Brentnall does not mention is that he and the other founders of the IIAV turned down an offer from Charles Cooper, representing the SAA as 'Commissioner for Australia', to join that body instead of forming their own

local organization. The main reason for this decision was expressed in a letter to the Melbourne *Argus* by the IIAV's first president William Crellin in which he stated:

surely those who have spent the best years of their life in the Colony may be pardoned if they feel somewhat indisposed to sanction the idea that no good thing can be done here unless it bears the seal of a body of gentlemen sitting in London who are unknown to us, and to whom we are mostly unknown.
(Crellin, 1886)

Crellin was giving expression to a system of values which had begun to underpin the language of commerce and politics and which has been called 'colonial nationalism': an assertion of local autonomy or becoming part of a wider entity (such as a federal Australia) while remaining within an empire (Eddy and Schreuder, 1988). By the 1880s, many Australians, whether locally born or migrants, had, in the terminology of Sir Keith Hancock (1930: chs 2 and 3), progressed from being simply 'transplanted British' to become 'independent Australian Britons', whose imperial patriotism was an extension of, and regarded by them as wholly consistent with, their Australian nationalism. They believed that they, just as much as the inhabitants of the UK, were members of a superior 'Anglo-Saxon race', a view expressed by many writers at the time (Cole, 1971). The Colony of Queensland even attempted to establish a colony of its own in New Guinea in 1883 (Gordon, 1951). Colonial nationalists could be members of both Australian and British accountancy bodies, but would be unlikely to join only the latter. They could admire and follow the example of British and Irish accountants (for example in attempting to acquire a royal charter (Poullaos, 1994)), but would not wish to be subservient to them.

If, however, they sought clients outside Australia or employment, for instance, with a branch or subsidiary of a British-owned company, a British qualification would be more likely to provide Empire-wide status than an Australian qualification at that date. Views as to whether or not the SAA qualification provided this differed, as may be illustrated by the contrasting comments of Andrew Lyell and F.G. Wilson. In 1896 Lyell attended by invitation a meeting of the ICAEW in London. Speaking as the president of the IIAV, but as a member of neither the ICAEW nor the SAA, he claimed that the IIAV's examination 'was so stiff that many of the applicants whom they were compelled to refuse had gone to the [SAA] and been admitted' (*The Accountant*, 17 October 1896: 848). On the other hand, Wilson, who had joined the SAA in 1892 but had not joined the IIAV, stated in 1909 at the annual meeting of the Victorian division of the SAA that 'he valued his association with the Society of Incorporated Accountants and Auditors far more than that of the [Australasian] Corporation of Accountants for to belong to the former carried with it a commendation and guarantee in any commercial country in the world' (*Incorporated Accountants' Journal*, April 1909: 175). These views had not prevented him, when attending the 23rd annual meeting of the Society in London on 21 May 1908, from pointing out that the SAA's 'very vigorous son in Australia' was 'nearly as old as

its mother' and claiming that Great Britain was 'perhaps . . . indifferent with regard to Australia' (*The Incorporated Accountants' Journal*, June 1908: 199).

Lacking a printed medium in accountancy of their own, Australian accountants published lectures given to meetings of Australian societies in *The Accountant* and *The Incorporated Accountants' Journal* (e.g. Matheson, 1897; Priestley, 1898; Welsby, 1898; Yarwood, 1899). Priestley's lecture on profits and dividends was read on his behalf before the Incorporated Accountants' Students' Society of London, and was discussed at length. The lectures dealt largely with themes which were of interest as much to British as to Australian accountants.

The indirect influence of the ICAEW

The evidence cited so far suggests that, in contrast to the SAA, the ICAEW had little direct influence on the establishment of an organized accountancy profession in Australia. Both organizations undoubtedly had an indirect influence, as the above quotation from Brentnall suggests. Two of these indirect influences are now discussed.

The first indirect influence was the distinction between practitioners and non-practitioners: two groups which held 'different conceptions of what constitute[d] the core – *the most characteristic professional act* – of their professional lives' (Bucher and Strauss, 1961: 328). The chartered bodies saw themselves as mainly associations of practising accountants, were dominated by such accountants and discriminated against those who were not in practice. Membership of the ICAEW could only be gained through service in a practising office and only practising members (principals and their clerks) could become fellows as distinct from associates (Howitt, 1966: 22, 224). The SAA was less exclusive. It had been formed to include not only 'those engaged in the practising side' but also both 'municipal and county treasurers and accountants . . . men with a high degree of accounting knowledge [who] exercised considerable responsibility [and] accountants occupying responsible positions in business and the Government' (Garrett, 1961: 4–5).

In Australia, the founders of the Sydney Institute of Public Accountants (1894) and the Australasian Corporation of Public Accountants (1908) deliberately chose titles which indicated that their memberships were restricted to accountants in public practice. Other bodies were less restrictive. Membership of the Adelaide Society of Accountants was initially confined to accountants in practice but from 1890 persons not in practice who had passed the required examinations could become members (Graham, 1978: 1). Similarly, the original intention of the IIAV's founders was to admit to membership only public accountants and their clerks, although it was soon decided to admit persons having experience of accountancy in government departments, banks, insurance and other companies and in mercantile houses (*Australasian Insurance and Banking Record*, 14 July 1887: 403; IIAV, 1887; Macdonald, 1936: 9). By contrast the SIPA regarded itself as an organization of public accountants and their clerks

(Graham, 1978: 3). This eventually led a correspondent in the *Sydney Morning Herald* to complain that:

an accountant who, say for 20 years, has entirely managed the financial concerns of a large private business, must, in the eyes of the proposed institute, take an inferior rank to the public accountant's clerk of three years standing, whose most responsible work would probably consist of paying out dividends.

(reported in *The Accountant*, 29 October 1892: 821)

As a result of the SIPA's exclusiveness, a second Sydney body was formed in 1899: the Corporation of Accountants of Australia (Graham, 1978: 3).

The second indirect influence was the influence of the ICAEW on the imperial government in London. The representations of the English Institute undoubtedly influenced the Colonial Office and the Privy Council when the IIAV, and later the ACPA, sought to obtain a royal charter. These episodes are chronicled and analysed in detail in Poullaos (1994) and Chua and Poullaos (1993).

Archival research

We return now to answer the specific research questions posed in the introduction. To answer them it was necessary to collect membership data for accountancy bodies in Britain (the Irish chartered accountants were not included in the study) and Australia and to determine whether the co-members identified were 'locals' (Australian born), 'migrants', 'returned migrants' or 'visitors'. The latter were defined as those who stayed in Australia for less than three years.

Data collection

While the sets of membership records available to us in Britain were generally complete, particularly in the case of the Scottish chartered bodies, the ICAEW and SAA, and specifically showed the names and locations of members residing in Australia, tracing Australian data involved greater reliance on other sources. Where membership records were unavailable, local professional and business directories were examined to identify lists of members of particular bodies or, if this information was not given, details of any professional accounting qualifications listed. Walton (1970) was used to confirm details of the founding members, in particular, of Australian bodies. In addition, biographical source books such as the *Australian Dictionary of Biography (ADB)* and Gibbney and Smith (1987) were consulted, as were obituary notices, to elucidate the professional backgrounds and accounting affiliations of certain accountants.

A list of members of British accountancy bodies resident in Australia was prepared from the published lists of members of the ICAEW, SAA, London Association of Accountants and antecedent bodies of the Institute of Chartered Accountants of Scotland (ICAS). Pre-1896/7 membership details of the Scottish

chartered bodies, the Scottish Institute of Accountants and the Corporation of Accountants were obtained from the *Index Juridicus*. These details were checked against the available membership records of Australian bodies, and a list of those holding membership of both Australian and British accountancy bodies at particular stages up to 1914 was established. Further information about these persons, and also of those members of British bodies resident in Australia who did not become members of Australian bodies was obtained from biographical information contained in Stewart (1977), Walker (1988) and Kedslie (1990) and sources such as firm histories (e.g. Marshall, 1982; Falkus, 1993). Dates of births, deaths and marriages were established, where necessary, by examination of relevant official records in Australia and Britain.

We do not claim to have prepared a complete list of those who held membership of both Australian and British accountancy bodies during the period (1885–1914) of the study. However, based on our use of a variety of sources, including surviving membership records and lists of Australian bodies, we have prepared as complete a list as is presently possible. In a number of cases the incompleteness of membership records has not enabled us to ascertain the precise length of time during which a member simultaneously held membership of both Australian and British bodies.

Analysis of results

A summary of the results of our data collection is given in Table 2.

The figures in Table 2 cast light on two of our research questions: the extent to which accountants resident in Australia with British qualifications joined Australian bodies; and the extent to which accountants with an Australian qualification joined a British body.

Of the 234 accountants resident in Australia between 1885 and 1914 with British qualifications, just over one half (121 or 52 per cent) were also members of one or more of the Australian bodies. This figure may be compared with the total of 105 reported by Johnson and Caygill for the 1900s (see Table 1). The difference arises, of course, because the 105 refers to particular dates within our period, whereas the figure of 234 refers to the whole period. Appendix 3 suggests a maximum of 931 accountants with Australian qualifications in 1903–4, but the figure ignores co-membership among Australian bodies. The 234 accountants with British qualifications, all of whom were men, resided in Australia at various dates as ‘locals’, ‘migrants’ or ‘visitors’. The length of periods of their co-membership varied considerably. The percentage of British qualified accountants who joined an Australian body also varied and may have been a function of the then perceived status of the British bodies. This is indicated in the following pecking order: 70 per cent of the members of the Corporation of Accountants joined an Australian body as did 56 per cent of incorporated accountants, 50 per cent of Scottish chartered accountants and 33 per cent of English chartered accountants.

Table 2 British-qualified accountants in Australia, 1885–1914

	ICAEW		Scottish CAs		SAA		C of A		LAA		Summary		
	Total	Co-M	Total	Co-M	Total	Co-M	Total	Co-M	Total	Co-M	Total	Co-M	
Victoria	12	2	7	4	99	52	1				119	58	49%
NSW*	16	8	5	2	26	17	4	2			51	29	57%
SA	1				10	7					11	7	64%
Q'nsld	3	1			17	9			2		22	10	45%
WA*	5	1	1	1	10	3	5	5			21	10	48%
Tas	2	1			7	6					9	7	78%
Not known			1								1		
Total	39	13	14	7	169	94	10	7	2		234	121	
		33%		50%		56%		70%				52%	

Note

* British organization first joined in cases of membership of more than one British body.

<i>Australian body (in ascending date of formation order)</i>											<i>%</i>	
ASA					6				6		6	5
IHAV		3		3	40				46		46	38
QIA					6				6		6	5
SIPA		5			4				9		9	7
FIA					6				6		6	5
TIA					1				1		1	1
CAA		1		1			2		4		4	3
SAAV					1				1		1	1
IAAWA					2		3		5		5	4
IPAA		1					1		2		2	1
ACPA		3		3	28		1		35		35	30
Total		13		7	94		7		121		121	100

	<i>British body joined first</i>	<i>Aust. body joined first</i>	<i>Simult.</i>	<i>Unknown</i>	<i>Total</i>
ICAEW	13	—	—	—	13
ICAS	7	—	—	—	7
SAA	39	41	10	4	94
C of A	4	2	—	1	7
Total	63	43	10	5	121
%	52	36	8	4	100

About half the co-members (sixty-three out of 121) are known to have joined a British body first. Of the remaining fifty-eight, forty-three joined an Australian body first, ten joined British and Australian bodies ‘simultaneously’ (that is, on dates within three months of each other) and we lack data on five others. Those who joined a British body first included all the twenty members of the ICAEW and the Scottish chartered bodies, since membership of these bodies could be gained only in Britain. Of these twenty chartered accountants, five joined local bodies from 1885 to 1890, four joined during the next decade and the remaining eleven joined in the period 1901 to 1914. Among the other forty-three co-

members who are known to have joined a British body first were thirty-nine SAA members, nearly all of whom joined that body in Australia. Of these thirty-nine SAA members, one joined a local body during 1885 to 1890, seven joined during 1891 to 1900 while the remaining thirty-one joined in the period 1901 to 1914. The formation of the ACPA in 1908 was a key event in enticing SAA members to join an Australian body. Of the thirty-one SAA members who joined a local accountancy body during 1900–14, twenty-seven joined the ACPA. There was clearly an incentive for some members of the Australian bodies to join the SAA but, as already noted, compared to the total memberships of those organizations the numbers were relatively small.

Since most SAA members in Australia were local residents when they joined the Society, it is uncertain why seventy-five of them (out of 169, i.e. 44 per cent) did not also join an Australian body. It is possible the the SAA was preferred by at least some of these accountants because of perceived limitations of belonging to regionally based local accountancy bodies. Of the twenty chartered accountants, six joined the IIAV and five joined the SIPA. Five of these eleven co-members were no longer members of these local bodies at the time of the formation of the ACPA in 1907. Those who were still members, plus six more who had not joined the IIAV or the SIPA, became members of the ACPA. Two chartered accountants did not join the ACPA until it became the Institute of Chartered Accountants in Australia in 1928.

A higher percentage of British-qualified accountants joined local bodies in New South Wales than in Victoria (57 per cent as against 49 per cent). It seems likely that the British immigrants who made up the large majority of the IIAV's founders (Edwards *et al.*, 1997: 56–8) had been in Australia for sufficiently lengthy periods not to be attracted to the SAA. However, many of these did not arrive as accountants but held other occupations in the period to the organization's formation (see also Carnegie and Edwards, 1998), thus suggesting that 'caution should be exercised in assessing the contributions of pioneering members of colonial accounting bodies to the cross-national transfer of accounting technology' (Edwards *et al.*, 1997: 63). Many of the IIAV's founders arrived during the Victorian Gold Rush of the 1850s. New South Wales did not experience a similar influx around that time.

The highest percentage of British-qualified accountants who joined local bodies were to be found in Tasmania (78 per cent) and South Australia (64 per cent). The probable explanation for this is the small size of the accounting communities in these states. The experience of the two states was, however, different. In Tasmania it was the ACPA not the Tasmanian Institute of Accountants (which merged with ACPA in 1909) that the qualified British accountants joined. In South Australia, on the other hand, British-qualified accountants were members of the Adelaide Society of Accountants (founded, it will be recalled, in the same year as the SAA). The percentage of those joining a local body may also be influenced by the number of visitors as against the number of migrants. Queensland, with the smallest percentage of joiners, may have had the most visitors.

Table 3 Chartered accounts and co-membership by colony/state

	<i>All chartered accountants</i>		<i>Co-members</i>	
		%		%
Victoria	19	36	6	30
New South Wales	21	40	10	50
South Australia	1	2	—	—
Queensland	3	6	1	5
Western Australia	6	11	2	10
Tasmania	2	3	1	5
Unknown	1	2	—	—
Total	53	100	20	100

There was little variation in the locations of all British-qualified accountants and in that portion of them who held co-membership. A different picture emerges if the choices of the chartered accountants are examined (Table 3). Although the most popular state for accountants with British qualifications was Victoria, more chartered accountants found their way to New South Wales. Looking at Table 2 from the viewpoint of each British accountancy body, one can see a preference for members of the ICAEW to migrate to New South Wales and for such members to be more likely to join a local body there than one in Victoria. The former preference may simply reflect the fact that New South Wales attracted more migrants than Victoria during the period of our study (and chartered accountants by definition were migrants). Alternatively, or additionally, it may have been due to links between particular accounting firms in London and Sydney. In any case, the overall numbers are small, as are the differences. The possible explanation for the latter preference is that the SIPA, unlike the IIAV, comprised only public accountants but this explanation does not appear to hold for Scottish chartered accountants in Australia.

There were fewer Scottish chartered accountants in Australia than there were English. The Scots appear to have had a slightly higher preference than the English for Victoria rather than New South Wales and a greater tendency to join a local body. As already discussed, the SAA, because of its pursuit of market control, had more members in Australia than the chartered bodies taken together. Nevertheless, the willingness of a majority of SAA members in Australia to join local bodies may have contributed to the weakening of the Society's competitive position and, subsequently, its viability in Australia (Garrett, 1961: 14).

It might be argued that it was not the *number* of migrant British accountants who joined Australian bodies that was important in professional development, but the impact and contribution of a few leading figures. This is a difficult question to address but one can ask to what extent such accountants might have been instrumental in the foundation and early growth of the Australian bodies and more particularly the IIAV and the ACPA (the main predecessor bodies of, respectively, today's Australian Society of Certified Practising Accountants (ASCPA) and the Institute of Chartered Accountants in Australia (ICAA)).

Three of the co-members in our study became presidents of the IIAV but not until long after its foundation. They were C.H. Davis (President in 1910), T.F. Brennan (1918–19) and S.J. McGibbon (1929). All were Australian born. Two members of the ICAEW, J.H. Flack and J.E. Moir, were among the forty-five founders of the IIAV, while a third ICAEW member, E.G. Balding, joined in 1887 but, like Moir, did not hold any office in the organization. Two other ICAEW members, J.E. Bowes and C.T. Starkey, were among the seventeen founders of the SIPA. Bowes and Starkey both became SIPA presidents. G. Christie, another founder of the SIPA, had previously joined both the IIAV and the SAA. J.H. Flack was an influential practitioner in Melbourne, with a connection with Price Waterhouse & Co. and became one of the two joint honorary secretaries of the IIAV (Macdonald, 1936: 10). Two members of the Corporation of Accountants (T.B. Gray and L.A. Woolf) and one member of the SAA (O.L. Haines) were involved in the formation of the IAAWA. F.B. Carter, a member of the ICAEW, was its president for a time until he returned to Britain in 1912. Four founder members of the IIAV, E.N. Brown, T.J. Davey, J.H. Flack and W.S. Rucker, also joined the SAA but none of them was a founder member of the SAA in Victoria. In South Australia, W.J. Brook, V. Lawrence, J.E. Thomas and H. Turner, founder members of the ASA in 1885, joined the SAA simultaneously. W.L. Ware, another founder member of the ASA, joined the SAA in 1894. T. Davis, a founder member of the CAA, joined the SAA a year later. It is clear that some accountants with British qualifications played a part in the foundation of the Australian bodies, particularly the SIPA.

The most influential British-qualified accountant in Victoria may have been Flack, but he does not appear to have played a primary role in the formation of the IIAV. The records show that he was not a member of the seven-person committee formed to consider a proposal to establish a society of accountants in Victoria and that he was invited to, but not able to attend, the first general meeting of the IIAV held on 12 April 1886. Since he also joined the SAA after the foundation of its local branch, it seems probable that he was regarded as a person who should be asked to join local bodies but was not himself active in setting them up.

Migrants, locals and visitors

Our third research question is: to what extent were co-members of British and Australian bodies migrants or Australian born? Data on this are given in Table 4, from which it will be seen that about half of the co-members were born outside Australia. Table 5 expands Table 4 by distinguishing between migrants, returned migrants (those co-members who returned to the Britain) and visitors. There were few representatives of the two latter categories. Table 5 also discloses the extent to which the Australian-born ('locals') and the others joined an Australian or a British body first. This table reveals a clear difference between the choices of locals and migrants.

Over two-thirds (thirty-five out of fifty-two) of British migrants joined a British accountancy organization first. An analysis of the ages on arrival of the

Table 4 Place of birth of co-members

	<i>N</i>	%
Australia	49	40
UK	56	46
New Zealand	2	2
Spain	1	1
Unknown	13	11
Total	121	100

Table 5 Numbers and percentages of locals and migrants joining British or Australian body first, by status

<i>Body joined first</i>	<i>Locals</i>		<i>Migrants</i>			<i>Returned migrants</i>		<i>Visitors</i>		<i>Status unknown</i>		<i>Total</i>		
	%	British	Other	Total	%	%	%	%	%	%	%	%		
Australian	26	53	10	1	11	20	–	–	–	–	6	46	43	36
British	18	37	35	2	37	67	3	100	1	100	4	31	63	52
Simultaneous	4	8	5	–	5	9	–	–	–	–	1	8	10	8
Unknown	1	2	2	–	2	4	–	–	–	–	2	15	5	4
	49	100	52	3	55	100	3	100	1	100	13	100	121	100

fifteen migrants from Britain who joined an Australian body first or who joined British and Australian bodies simultaneously showed that most of them came to Australia in their twenties. All were under 30 on arrival, a few were children. On the other hand, a majority (twenty-six out of forty-nine) of the locals joined an Australian body first while another four joined British and Australian bodies simultaneously. However, over one-third (eighteen out of forty-nine) of locals joined a British body first. The latter is a measure of the early success of the SAA in attracting Australian-born members. As might be expected, the few returned migrants and visitors who did join an Australian body did so after entering a British accountancy body.

Overall, these findings indicate that national allegiances influenced the timing of the membership choices made. Generally, British migrants were prone to become members of British bodies first while locally born accountants tended to join Australian bodies first. In addition, those migrants who arrived in Australia as children or relatively young adults had evidently adapted to their colonial environment and were undoubtedly aware of the values underpinning 'colonial nationalism' if not affected by them.

Factors influencing co-membership

Our fourth research question concerns the probable factors which influenced accountants to become co-members. This question is less susceptible to quantitative analysis. The costs of co-membership of Australian and British

accountancy bodies would include the additional membership fees, and also the risk of being tarnished by being associated with a less prestigious body. Members of the ICAEW in Australia have been shown to have had a lower propensity than other accountants with British qualifications to belong to an indigenous body.

The benefits of holding membership of accountancy bodies in Australia and Britain may have included the ability to boast of numerous credentials (especially to clients) and, more generally, the ability to appeal to different loyalties. Although many key companies in Australia were influenced and even controlled from Britain, governments in Australia granted privileges to local occupational groups. Accountants, among other groups, were 'subject to the patronage of the colonial administration and dependent on its distribution of social and economic rewards' (Johnson, 1973: 289). Professional accountancy bodies soon sought to seize occupational privileges which were available under local legislation. For instance, clause 40 of the Victorian Local Government Act of 1890 dealt with Municipal Auditors and was applauded by the SAA as 'the first statutory recognition of the Accountancy profession in England' (*sic*) (SAA, 1891: 7). Under this Act, members of the IIAV, ICAEW and SAA who had a 'fair knowledge of Municipal Government Law' were entitled to a Certificate of Qualification 'without any further test of competency' (cited in SAA, 1891: 7; see also *The Accountant*, 16 January 1892: 52). Further recognition of the profession in Victoria was afforded under the Companies Act 1896 which recognized members of the IIAV, Federal Institute of Accountants (FIA), the Australian Institute of Incorporated Accountants (AIIA), the ICAEW and the SAA as qualified company auditors (*The Incorporated Accountants' Journal*, March 1896: 65; Davison, 1978: 112; Carnegie, 1993: 67–9). As already noted, in 1899 four accountancy bodies in Victoria unsuccessfully attempted to obtain the registration of accountants (Carnegie, 1993: 69–71). Of course, the statutory recognition of accountants would have inevitably delivered a monopoly of accountancy work to members of professional bodies who held control over the potential for others to join their associations.

Membership of accountancy bodies in both Australia and Britain would have ensured that an accountant's professional loyalties were balanced. That is, membership of a British body would portray acceptance of one's knowledge and skills in the 'mother country' and thus appeal to at least British investors, while membership of a local body would provide the potential to enjoy the rewards of whatever privileges were granted to locally qualified practitioners. Herein lies the connection between accountancy, capital and the state (see Johnson, 1982). Qualified British accountants were suited to the role of monitors of capital flows from the UK while the patronage of the colonial administration was essential in gaining privileges which provided social and economic rewards (Johnson, 1973: 289; 1982: 203).

In addition, the physical distance between Australia and the UK may have weakened the grounds for dissension between professional bodies in these countries, compared with those between the ICAEW and the SAA in England and the Scottish chartered bodies and the Corporation of Accountants in Scotland (Walker, 1991, 1996; Shackleton and Milner, 1996). *The Accountant*, for

example, in its comments on the Victorian Public Accountants Bill of 1899 saw the ICAEW in competition with the SAA rather than with the local Australian bodies. Meanwhile, the local bodies were advantaged by having as their main competitors the less prestigious British associations. The chartered bodies sought to maintain their élite status by not tainting themselves with recruits in the colonies. Australian bodies were thus able to establish themselves by copying the British bodies but without having to compete directly with the exclusivist stance of the chartered bodies.

Isolated from the UK by distance, immigrant British accountants may also have been encouraged to join an Australian accountancy body in order to be part of a local network of persons sharing common interests. Joining a local organization would also have enabled an immigrant to be seen as disassociated from those who were deemed unfit to join such a body. The provision of library facilities and lectures and similar services by local bodies may have been an added attraction of membership.

The evidence in Table 2 of a pecking order among British bodies seems to explain, at least in part, the varying tendencies for co-membership among the British and Australian bodies. We encourage future researchers to explore further in the imperial context the connection between the professionalization strategies of particular bodies and the membership choices of accountants.

Conclusions

This study has attempted to shed light on the incidence of, and reasons for, co-membership of Australian and British accountancy bodies during the period 1885 to 1914. It provides evidence of the membership choices of Australian-resident accountants. It also shows that there was little personal involvement by British-qualified accountants including ICAEW members in the formation of local Australian bodies. Australian accountants were influenced more by the import of the *idea* of professional accountancy than by the impact of qualified accountants from Britain as agents of change. Thus, the findings of the study support the opinion of *The Accountants' Magazine* in June 1901 'that [colonial] accountants have shown themselves capable of organising without assistance'. The Australian profession was no more founded by British-qualified accountants than the English profession was founded by qualified Scottish accountants. However, the nature of an imperial power's influence over the structure of professional accountancy in colonial settings extended beyond that made by people as agents of change, and the indirect influence of the ICAEW, in particular, was undoubtedly important.

The SAA failed to make itself the foundation accountancy body in Victoria, but some initial success was achieved in enlisting members, including locally born accountants. However, the success of its British Empire policy in Australia was frustrated by those members who also belonged to local accountancy bodies. As has been shown, a majority of SAA members in Australia joined local bodies, thus undermining the Society's ability to gain the ascendancy.

Approximately one half of the co-members were born outside Australia. National allegiance, as an explanatory variable, appears to have influenced the pattern of membership choices. Generally speaking, migrants to Australia joined British bodies before joining local bodies, while locally born accountants had a tendency to join indigenous accountancy bodies first. The timing of the membership choices of migrants who arrived in Australia in early adulthood or as children appear to have been influenced by the values underpinning 'colonial nationalism'.

Various factors appear to have influenced Australian resident accountants to become co-members. Among these are included the appeal of catering to different loyalties. A British qualification would have appealed to at least British investors as existing or potential clients. On the other hand, occupational privileges available under local legislation were invariably won by influential local interests and, where gained, made available to at least locally qualified accountants. Disincentives to co-membership included the additional membership fees in holding multiple membership and the risk of being tarnished by connecting with a seemingly less prestigious body. In examining co-membership, this study has shed light on a perceived pecking order of British bodies.

The SAA's pursuit of authority through market control rather than exclusivity enabled Australian bodies to develop without having to compete directly with the exclusive UK chartered bodies. The latter did not permit local accountants to sit their examinations and complete their apprenticeships in Australia. Unlike the SAA, early local bodies such as the IIAV appear to have chosen their inclusivist strategy from a position of strength, not weakness. Nevertheless, avenues such as the Colonial Office and the Privy Council provided the means for the ICAEW to exert influence on the structure of professional accountancy in the colonies.

To what extent do our findings illuminate the history of the accountancy profession in Australia in particular and the countries of the former British Empire in general? First, they support the view that in the settler colonies of Australia the import of the idea of professionalization was the predominant influence, with the import of qualifications and the import of qualified persons being less influential. Second, they suggest that the relative weight of these factors may have differed between colonies and between professional bodies. We have shown how in the foundation years ICAEW members were more numerous and more prone to join a local body in New South Wales than ICAEW members in Victoria. This ICAEW–New South Wales affinity appears to have persisted. Zeff (1973: 8–9), for instance, noted the tension in the early 1960s between the Sydney-based Council members of the ICAA who believed that Australian Recommendations on Accounting Principles should follow closely those of the ICAEW, whereas Melbourne-based Council members favoured departures from the English model.

In 1998, Australian accountants still have a key membership choice to make between the 29,000-member-strong ICAA (Sydney-based, with a charter from the imperial capital, exclusivist and with an emphasis on 'public practice') and the 85,000-member-strong ASCPA (Melbourne-based, inclusivist, with no

strong bias towards public practice and actively seeking members throughout the West Pacific Rim). It is estimated that around 5 per cent of ASCPA members are also members of the ICAA. Alternatively, around 15 per cent of ICAA members are also members of the ASCPA, thus suggesting that co-membership is not an insignificant facet of membership structures in the current Australian context.

Our findings do not show how typical the Australian colonies were within the British Empire. We anticipate that the relative weight of the three factors also holds in the other settler colonies (Canada, New Zealand, South Africa), although the influence of the SAA was apparently much greater in South Africa (Garrett, 1961: 144–5). The SAA eventually underwent a ‘loss of enthusiasm for Empire glory’ (Johnson and Caygill, 1971: 159) and in the twentieth century it has been the Association of Chartered Certified Accountants and the Chartered Institute of Management Accountants which have been most active in exporting qualifications, especially in the non-settler countries of the former Empire (Briston and Kedsle, 1997).

While focusing on Australia, we hope that this study will encourage further archival research on the creation and development of professional accountancy bodies in other countries of the former British Empire, with a view to contributing to the development of a literature on what Carnegie and Napier (1996: 27–8) termed ‘comparative international accounting history’.

Acknowledgements

We are grateful for financial support from the Scottish Committee on Accounting History of the Institute of Chartered Accountants of Scotland and the Faculty of Business and Law, Deakin University. We also thank Richard Briston, Dick Edwards, Moyra Kedsle, Steve Walker, Brian West, and two anonymous referees for their helpful comments.

Appendix 1: accountancy bodies formed in the UK, 1853–1914

- 1853 Society of Accountants in Edinburgh (royal charter 1854)¹
- 1853 Institute of Accountants and Actuaries in Glasgow (royal charter 1855)¹
- 1866 Society of Accountants in Aberdeen (royal charter 1867)¹
- 1870 Incorporated Society of Liverpool Accountants²
- 1870 Institute of Accountants in London²
- 1871 Manchester Institute of Accountants²
- 1872 Society of Accountants in England²
- 1877 Sheffield Institute of Accountants²
- 1880 Institute of Chartered Accountants in England and Wales
- 1880 Scottish Institute of Accountants³
- 1885 Society of Accountants and Auditors⁴
- 1885 Corporate Treasurers’ and Accountants’ Institute⁵
- 1888 Institute of Chartered Accountants in Ireland
- 1891 Corporation of Accountants⁶
- 1903 Institute of Certified Public Accountants⁷
- 1904 London Association of Accountants⁶
- 1905 Central Association of Accountants⁸

Notes

- 1 Merged to form Institute of Chartered Accountants of Scotland, 1951.
- 2 Merged to form Institute of Chartered Accountants in England and Wales, 1880.
- 3 Absorbed by the Society of Accountants and Auditors, 1899.
- 4 Name changed to Society of Incorporated Accountants and Auditors, 1908, to Society of Incorporated Accountants, 1954; integrated into the English, Scottish and Irish Chartered Institutes, 1957.
- 5 Name changed to Institute of Municipal Treasurers and Accountants, 1901; to Chartered Institute of Public Finance and Accountancy, 1973.
- 6 Amalgamated in 1939 to form the Association of Certified and Corporate Accountants (from 1971 the Association of Certified Accountants, from 1984 the Chartered Association of Certified Accountants, and from 1997 the Association of Chartered Certified Accountants).
- 7 Amalgamated in 1941 with the Association of Certified and Corporate Accountants.
- 8 Absorbed by the Institute of Certified Public Accountants, 1933.

Appendix 2: accountancy bodies formed in Australia, 1885–1914

- 1885 Adelaide Society of Accountants¹
 1886 Incorporated Institute of Accountants, Victoria^{2, 11}
 1891 Queensland Institute of Accountants³
 1892 Australian Institute of Incorporated Accountants [Victoria]
 1894 Sydney Institute of Public Accountants⁴
 1894 Federal Institute of Accountants¹¹
 1896 North Queensland Institute of Accountants
 1897 Tasmanian Institute of Accountants⁵
 1898 Charters Towers Institute of Accountants [Queensland]
 1899 Corporation of Accountants of Australia [Sydney]⁵
 1900 Society of Accountants and Auditors of Victoria⁶
 1900 Institute of Accountants and Auditors of Western Australia⁷
 1903 South Australian Society of Accountants⁸
 1906 Broken Hill Institute of Accountants [New South Wales]
 1907 Institute of Public Accountants of Australasia⁹
 1908 Institute of Incorporated Accountants of New South Wales¹⁰
 1908 Australasian Corporation of Public Accountants¹²
 1910 Association of Accountants of Australia¹¹

Notes

- 1 Name changed to Institute of Accountants in South Australia, 1899. Members in practice absorbed into Australasian Corporation of Public Accountants, 1925.
- 2 Name changed to Incorporated Institute of Accountants, Commonwealth of Australia, 1918; to Commonwealth Institute of Accountants, 1921.
- 3 Amalgamated with the Commonwealth Institute of Accountants, 1921.
- 4 Amalgamated with Australasian Corporation of Public Accountants, 1908.
- 5 Amalgamated with Australasian Corporation of Public Accountants, 1909.
- 6 Amalgamated with Federal Institute of Accountants, 1912.
- 7 Amalgamated with Commonwealth Institute of Accountants, 1923.
- 8 Amalgamated with Commonwealth Institute of Accountants, 1922.
- 9 Amalgamated with Commonwealth Institute of Accountants, 1929.
- 10 Amalgamated with Commonwealth Institute of Accountants, 1930.

11 Merged to form the Australian Society of Accountants (now the Australian Society of Certified Practising Accountants), 1952.

12 Reincorporated as the Institute of Chartered Accountants in Australia, 1928.

Appendix 3: membership statistics of principal British and Australian accountancy bodies

	1902	1903/4	1911
Scottish chartered bodies	785		1,280
ICAEW	2,942		4,391
SAA	1,763		2,422
IIAV	246	271	453
SIPA		56	
ACPA			444
IASA		138	
QIA		49	
TIA		40	
FIA		179	
SAAV		100	
CAA		41	
IAAWA		57	

Sources: Garrett (1961: App. 2); Brown (1905: 259–64); IIAV (1902, 1911); *The Public Accountant* (25 September 1912: 189).

References

- Blainey, G. (1966) *The Tyranny of Distance*, Melbourne: Sun Books.
- Borrie, W.D. (1980) ‘“British” Immigration to Australia’, in Madden, A.F. and Morris-Jones, W.H. (eds) *Australia and Britain. Studies in a Changing Relationship*, London: Frank Cass.
- Brentnall, T. (1938) *My Memories*, Melbourne: Robertson & Mullins.
- Briston, R.J. and Kedslie, M.J.M. (1997) ‘The internationalization of British professional accounting: the role of the examination exporting bodies’, *Accounting, Business and Financial History*, 7(2): 175–94.
- Brown, R. (1905) *A History of Accounting and Accountants*, Edinburgh: Jack.
- Bucher, R. and Strauss, A. (1961) ‘Professions in process’, *American Journal of Sociology*, 66(4): 325–34.
- Carnegie, G.D. (1993) ‘The Australian Institute of Incorporated Accountants (1892–1938)’, *Accounting, Business and Financial History*, 3(1): 61–80.
- Carnegie, G.D. and Edwards, J.R. (1998) ‘The construction of the professional accountant: the case of the Incorporated Institute of Accountants, Victoria (1886)’, paper, presented at the *Second Asian-Pacific Interdisciplinary Research in Accounting Conference*, Osaka, August.
- Carnegie, G.D. and Napier, C.J. (1996) ‘Critical and interpretive histories: insights into accounting’s present and future through its past’, *Accounting, Auditing and Accountability Journal*, 9(3): 7–39.

- Carnegie, G.D. and Parker, R.H.** (1996) 'The transfer of accounting technology to the southern hemisphere: the case of William Butler Yaldwyn', *Accounting, Business and Financial History*, 6(1): 23–49.
- Chua, W.F. and Poullaos, C.** (1993) 'Rethinking the profession–state dynamic: the case of the Victorian Charter Attempt, 1885–1906', *Accounting, Organizations and Society*, 18(7/8): 691–728.
- Cole, D.** (1971) '“The crimson thread of kinship”: ethnic ideas in Australia 1870–1914', *Historical Studies*, 14(56): 511–25.
- Crellin, W.** (1886) 'The Society of Accountants', *Argus* (Melbourne), letter to the editor, 16 March.
- Davis, L.E. and Huttenback, R.A.** (1988) *Mammon and the Pursuit of Empire: The Economics of British Imperialism*, Cambridge: Cambridge University Press, abridged edition.
- Davison, G.** (1978) *The Rise and Fall of Marvellous Melbourne*, Melbourne: Melbourne University Press.
- Eddy, J. and Schreuder, D.** (eds) (1988) *The Rise of Colonial Nationalism*, Sydney: Allen & Unwin.
- Edwards, J.R., Carnegie, G.D. and Cauberg, J.H.** (1997) 'The Incorporated Institute of Accountants, Victoria (1886): a study of founders' backgrounds', in Cooke, T.E. and Nobes, C.W. (eds) *The Development of Accounting in an International Context: A Festschrift in Honour of R.H. Parker*, London: Routledge.
- Falkus, M.** (1993) *Called to Account. A History of Coopers & Lybrand in Australia*, Sydney: Allen & Unwin.
- Garrett, A.A.** (1961) *History of the Society of Incorporated Accountants 1885–1957*, Oxford (privately published).
- Gibbney, H.J. and Smith, A.G.** (eds) (1987) *A Biographical Register 1788–1939: Notes from the Name Index of the Australian Dictionary of Biography*, 2 vols, Canberra: Australian Dictionary of Biography.
- Gibson, R.W.** (1971) *Disclosure by Australian Companies*, Melbourne: Melbourne University Press.
- Gibson, R.W.** (1979) 'Development of corporate accounting in Australia', *The Accounting Historians Journal*, 6(2): 23–38.
- Gordon, D.C.** (1951) *The Australian Frontier in New Guinea, 1870–1885*, New York: Columbia University Press.
- Graham, A.W.** (1978) *Without Fear or Favour*, Sydney: Butterworths.
- Hancock, W.K.** (1930) *Australia*, Brisbane: Jacaranda Press, 1961.
- Howitt, H.** (1966) *The History of The Institute of Chartered Accountants in England and Wales 1880–1965 and of its Founder Accountancy Bodies 1870–1880*, London: Heinemann.
- (The) Incorporated Institute of Accountants, Victoria** (1887) *Report: Presented to First Annual General Meeting of Members held on Wednesday the 15th day of June 1887*, Melbourne: IIAV.
- (The) Incorporated Institute of Accountants, Victoria** (1902) *Report of Council for Year 1901 to 1902 with Balance Sheet at 30 April 1902 and List of Members*, Melbourne: IIAV.
- (The) Incorporated Institute of Accountants, Victoria** (1911) *Report of Council for Year 1910 to 1911 with Balance Sheet at 30 April 1911 and List of Members*, Melbourne: IIAV.
- Inglis, K.S.** (1980) 'The imperial connection: telegraphic communication between England and Australia', in Madden, A.F. and Morris-Jones, W.H. (eds) *Australia and Britain. Studies in a Changing Relationship*, London: Frank Cass.
- Johnson, T.** (1973) 'Imperialism and the professions: notes on the development of professional occupations in Britain's colonies and the new states', in Halmos, P. (ed.) *Professionalisation and Social Change*, Sociological Review Monograph 20.

- Johnson, T.** (1982) 'The state and the professions: peculiarities of the British', in Giddens, A. and Mackenzie, G. (eds) *Social Class and the Division of Labour: Essays in Honour of Ilya Neustadt*, Cambridge: Cambridge University Press.
- Johnson, T.J. and Caygill, M.** (1971) 'The development of accountancy links in the Commonwealth', *Accounting and Business Research*, 1(2): 155–73.
- Kedslie, M.J.M.** (1990) *Firm Foundations: The Development of Professional Accounting in Scotland*, Hull: Hull University Press.
- Lee, T.A.** (ed.) (1996) *Shaping the Accountancy Profession: The Story of Three Scottish Pioneers*, New York: Garland.
- Lloyd, T.O.** (1984) *The British Empire 1558–1983*, Oxford: Oxford University Press.
- Macdonald, K. and Ritzer, G.** (1988) 'The sociology of the professions: dead or alive?', *Work and Occupations*, 15(3): 251–72.
- Macdonald, O.R.** (1936) 'Historical survey 1886–1936', *Commonwealth Accountants Year Book*; reprinted in Parker, R.H. (ed.) *Accounting in Australia: Historical Essays*, New York: Garland, 1990.
- Marshall, N.J.** (1982) *Accounting for a Century: A History of the Antecedent Firms of Touche Ross & Co., Australia 1882–1982*, Australia: Touche Ross & Co.
- Matheson, G.C.** (1897) 'Accountants and accounting', *Accountant*, 18 September.
- Parker, R.H.** (1989) 'Importing and exporting accounting: the British experience', in Hopwood, A.G. (ed.) *International Pressures for Accounting Change*, Hemel Hempstead: Prentice-Hall International; reprinted in Parker, R.H. and Yamey, B.S. (eds) *Accounting History: Some British Contributions*, Oxford: Clarendon Press, 1994.
- Poullaos, C.** (1994) *Making the Australian Chartered Accountant*, New York: Garland.
- Priestley, H.** (1898) 'Profits and dividends', *Incorporated Accountants' Journal*, May; *Accountant*, 27 August and 3 September.
- Seidler, L.J.** (1969) 'Nationalism and the international transfer of accounting skills', *International Journal of Accounting*, 5(1): 35–45.
- Shackleton, J.K. and Milner, M.** (1996) 'Alexander Sloan: a Glasgow chartered accountant', in Lee, T.A. (ed.) *Shaping the Accountancy Profession: The Story of Three Scottish Pioneers*, New York: Garland.
- The Society of Accountants and Auditors** (1891) *Seventh Annual Report of the Council, and Accounts*, London: Blenkinsop & Co.
- Stewart, J.C.** (1977) *Pioneers of a Profession: Chartered Accountants to 1879*, Edinburgh: Institute of Chartered Accountants of Scotland.
- Walker, S.P.** (1988) *The Society of Accountants in Edinburgh, 1854–1914: A Study of Recruitment to a New Profession*, New York: Garland.
- Walker, S.P.** (1991) 'The defence of professional monopoly: Scottish chartered accountants and satellites in the accountancy firmament 1854–1914', *Accounting, Organizations and Society*, 16(3): 257–83.
- Walker, S.P.** (1996) 'George Auldjo Jamieson – a Victorian "Man of Affairs"', in Lee, T.A. (ed.) *Shaping the Accountancy Profession: The Story of Three Scottish Pioneers*, New York: Garland.
- Walton, S.J.T.** (1970) *History of the Institute of Chartered Accountants in Australia and its Antecedent Bodies with Reference to Personalities Concerned*, Sydney: Institute of Chartered Accountants in Australia.
- Ward, J.M.** (1966) *Empire in the Antipodes*, London: Edward Arnold.
- Welsby, T.** (1898) 'Duties of a secretary in connection with limited liability companies', *Accountant*, 17 and 24 September.
- Yarwood, F.N.** (1899) 'Public accountants' work and duties', *Accountant*, 11 March.
- Zeff, S.A.** (1973) *Forging Accounting Principles in Australia*, Melbourne: Australian Society of Accountants; reprinted in Parker, R.H. (ed.) *Accounting in Australia: Historical Essays*, New York: Garland, 1990.