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Accounting Histories of Women: Beyond Recovery?

by

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Accounting Histories of Women: Beyond Recovery?

Abstract

Purpose – An assessment is offered of the contribution made by accounting histories of women produced since 1992 and the current state of knowledge production in this subject area.

Design/methodology/approach – the study is based on a review of published sources on accounting history and women's, gender and feminist history.

Findings – Whereas feminist historians and historians of gender boast substantial advances in research and transformative impacts on the wider discipline of history, similar momentum is less evident in accounting history. It is argued that over the past 15 years scholarship has remained substantially in the 'recovery' phase, has not 'defamiliarized' the sub-field and is yet to engage with developments in feminist and gender historiography which offer regenerative potential.

Research limitations/implications – The paper argues that sex and gender differentiation persist in both the past and the present and their study should feature large on the accounting history research agenda.

Originality/value – Core themes in feminist and gender history are explored with a view to identifying research questions for accounting historians. These themes include the oppression and subordination of women, the public-private divide, restoring women to history, devising new periodisations, investigating socio-cultural relations, and the construction of identities.

Keywords Accounting history, Women, Gender, Feminism, Research directions

Paper type General review

Introduction

It has been claimed that since its emergence during the 1970s "women's history has probably done more than any other recent radical innovation to modify the shape of the discipline [of history], enlarging its subject-matter and influencing its modes of explanation" (Tosh, 2000, p. 127). Feminist and gender historians frequently ponder the substantial, if imperfect, advance of the past thirty years as reflected in "an enormous corpus of writing, an imposing institutional presence, a substantial list of journals, and a foothold in popular consciousness" (Scott, 2004). They chart progress from the initial 'discovery' of women in history to their 'recovery' and 'post-recovery' in the wider discipline. Can the same transformation be claimed for feminist and gender studies in accounting history? How far did the initial promise of a *herstory* of accounting succeed in 'rescuing' histories of women or recast the pursuit of accounting history research as a whole? A review of the literature produced in the sub-field since the early 1990s suggests negative responses to such questions. However, feminist and gender historiography inspire ways of reinvigorating the

pursuit of accounting histories of women. These ways are explored in later sections of this paper.

The special issue of *Accounting, Auditing & Accountability Journal (AAAJ)* in 1992, 'Fe[men]lists' Account', contained limited explicit discussion of the role of history in the feminist accounting project. Certainly, some contributors referred to how feminist theories were challenging the historical malestream; made passing reference to the origins of women's oppression, feminist movements and the 'woman question'; explored epistemological and theoretical issues relevant to the pursuit of a compensatory *herstory* of accounting; deployed history to advance and critique the potential offered by literary studies to a feminist accounting; and noted how histories of the *future* would lament the limited feminization of academic accounting (see Cooper, 1992; Gallhofer, 1992; Hammond and Oakes, 1992; Hoskin, 1992; James, 1992; Lehman, 1992a; Moore, 1992). But little was offered by way of defined and practical research opportunities for feminist accounting historians. This was not surprising given that the orientation of the special issue was the pursuit of change in the present. As Cheryl Lehman explained in her introduction the object was to provide "a forum for examining current gender and feminist literature, exploring its significance in an accounting context and ... uncover meaning to guide our (accounting) practices and our daily lives" (Lehman, 1992a). In fact, historical contributions were more in evidence in a special section of *Accounting, Organisations and Society (AOS)* which also appeared in 1992 (see Kirkham, 1992; Lehman, 1992b; Loft, 1992; Roberts and Coutts, 1992; Thane, 1992). Did these formative contributions inspire the sustained production of feminist histories of accounting or histories of accounting and gender? The content of the next section suggests not.

A review of progress since 1992

In addition to being the year in which 'Fe[men]lists' Account' appeared in *AAAJ*, 1992 also marked the commencement of the compilation, by Malcolm Anderson, of annual bibliographies of accounting history publications in the English language for *Accounting, Business & Financial History (ABFH)*. These bibliographies provide a useful source for gauging the volume of published research on the accounting history of women. A review of titles published from 1992 to 2005 indicates that no more than

43, or 2.5% of total publications, were concerned with women or gender. The bibliographies in *ABFH* suggest that rather than heralding an advancing research agenda, the years immediately following 1992 were comparatively barren. Women or gender were the subject of only 1.8% of accounting history publications 1993-1999, with much of the output during the mid-1990s comprising minor articles. However, renewed momentum was discernible in the early years of the new century (2.6%) both in quantity and, more importantly, the quality of outputs.

Of course, these crude bibliographical statistics provide no insight to the extent to which knowledge has been amassed and historical debate inspired by the publications concerned. And, it would be wrong to understate the significance of some of the research conducted in the last fifteen years.¹ That said the output of accounting histories of women would surely disappoint the authors of 1992. Close examination of the items appearing in the *ABFH* bibliographies does not suggest the heady pursuit of *herstory*, lively historical discourse or contributions to the accounting history of women which have potency beyond the sub-discipline. More than a quarter of the outputs represent short articles, notes and reviews in professional journals and *The Accounting Historians Notebook*. Some other items have a partial concern with gender, are review pieces, represent studies of the gender of authors, or have limited credentials as history. Only two of the 43 items were books (Hoskins, 1994; Connor, 2004) and the sole work in that medium emanating from within accounting academe was a compilation of the writings of a female academic accountant (Hoskins, 1994).

How does the volume of publications on women and gender in accounting history compare with the rate of output in the wider discipline of history? A search of *Historical Abstracts*, which, it should be noted, does not include the US and Canada (where the advance of the women's history is reputedly greater) covering the years 1992-2005, identified 138,392 articles and books on history prepared in the English language.² Women or gender were the subject of 7,454 books and articles, or 5.4% of total publications in these formats. This represented an increase over the previous fourteen year period (1978-1991) when women or gender were the subject of 2.7% of outputs. It is also worth noting that in addition to books and articles, women were the subject of 6.4% of dissertations in the English language included in *Historical*

Abstracts 1992-2005. Dissertations on the history of women are more difficult to find in accounting.

It would also disappoint the contributors to the special issues of *AAAJ* and *AOS* in 1992 to learn that few publications on the accounting history of women subsequently produced could be labelled as feminist or adhered to feminist approaches to history. While the content of a number of post-1992 outputs may be enlisted to support feminist argument, few were conceived or advanced as feminist history. Exceptions, such as Cooper and Puxty's (1996) exhortation for histories which empowered women and revealed the "oppressed other" were made in the form of feminist 'recontextualisations' of earlier work, of Tinker and Neimark's (1987) analysis of the annual reports of General Motors, 1917-1976. Neither did gender theory inform a significant corpus of historical work. Napier's (2006) thorough analysis of the 87 historical papers appearing in *AOS* 1993-2005 suggests that only two deployed theories of gender. It appears that most publications after 1992 are best understood as studies of women in accounting during the past.

There are other signs of recent gender blindness, partial vision or gaze aversion in accounting history. Taxonomic reviews of research trends and future directions during and since the so-called 'Roaring Nineties' locate gender as a rather tangential element of critical accounting history as opposed to a field worthy of separate classification (Carnegie and Napier, 1996; Fleischman and Radcliffe, 2005). Neither feminist, gender or women's history were identified as arenas of accounting history *debate* during what is perceived as a golden decade for accounting history research. The vibrant discourses on accounting historiography, the theorisation of accounting history ('the paradigm wars'), ways of writing accounting history, and the relative merits of old and new accounting history were devoid of inputs from feminist historiography or engagement with the intense conflicts between poststructuralists and anti-poststructuralists which raged in women's history over the same period.

Arguably, the most potent debate in accounting history during the 1990s, that focussing on cost accounting and labour control, displayed limited attention to gender. In fact the combatants almost assumed a degendered division of labour. Few historians of the operation of costing and the labour process analysed gendered differentiation in the disciplining, governance and exploitation of the workforce, or

used accounting to render visible the participation of women during industrialisation.³ In financial accounting history aside from Adams and Harte's (1998) study of patriarchy and disclosure in the annual reports of banking and retail companies from the 1930s, there was minimal historical investigation of representations of women and their employment in financial reporting, or of gendered dimensions to the history of accounting theories, practices and regulation.

When turning their attention to the 'trinity' of bases of oppression and exclusion - class, ethnicity, and gender - accounting historians have recently been more exercised by 'race' and ethnicity than gender. In fact gender and ethnicity have almost been perceived as competitors for the attention of accounting historians. While a gender dimension is present in some of the burgeoning studies of accounting and slavery (in particular, Fleischman et al, 2004) authors appear only partly concerned with the interactions of ethnic and gender discrimination, the enduring constructs of ethnic and gender difference displayed in forms of accounting representation, and their expression through associated managerial ideologies (see Janiewski, 1996). The expansion of work on accounting and indigenous peoples has not always encompassed a significant gender perspective, one which, for example, examines the role of accounting in constituting debased identities ascribed by Europeans to indigenous women. The increasing attention to accounting and colonialism seems substantially untouched by the upsurge of feminist histories in this field; the existence of analytical frames such as the feminine/masculine dichotomy in imperial ideologies; and the potential enshrinement in the calculative techniques necessary for colonial governance of the paternal metropolis/coloniser and the maternal periphery/colonised (Said, 1978; Morgan, 2006).

Calls for new historical ventures in accounting such as comparative explorations of international and cultural difference barely recognise the potential for examining gender within such frameworks and the strong exhortation in gender historiography to extend study to incorporate diverse transnational contexts. While concerns are voiced about similar preoccupations in women's and gender history, it is particularly the case in accounting history that the production of knowledge focuses largely on very narrow temporal and spatial frames – Anglo American sites in the modern period (Anderson, 2002; Carmona, 2004; Carnegie and Potter, 2000).

The foregoing indicates that in accounting history it has not “become second nature for the historian, whatever her or his specialty, to consider the consequences of gender” (Davis, 1976, p. 90). The extent to which accounting historians operate in a discipline “where the divisions and orderings of gender constitute a key axis of analysis and insight” is contestable (Downs, 2004, p. 185). While it is undoubtedly so that the history of accounting recognises female as well as male experience the subject has not witnessed the “transformative presence” in terms of writing, sources and theorisation that feminists have achieved in the wider discipline of history (Pedersen, 2000). The accounting history of women can boast only limited progress in expanding the horizons of historical inquiry into gender, or the import of innovative methodologies and analytical structures into accounting historiography. Neither can it claim to have unleashed a dialogue on the significance of the accounting history of gender to other historians of women. Since the 1990s accounting histories of women have seldom intersected with or been informed by theoretical and methodological advances in feminist history and the history of gender.

It should be stated however, that accounting history is not unique among sub-disciplines of history in its relative marginalisation of gender studies. For example, Sharpe (1995) observed that despite the wider advance of women’s history “in the field of economic history, gender is still rarely considered”.⁴ The somewhat disappointing advance of the accounting history of gender should also be understood in the context of the under-representation of women in the accounting history academy. Accounting history is a masculinised sub-field. Carnegie et al (2003) found that only 12% of papers published in the three specialist accounting history journals to 2000 were contributed by women (predominantly from English speaking countries) and only 19% of individual members of the Academy of Accounting Historians were female. It might irritate some feminists to discover that much of the history of women in accounting has and continues to be written by men.

The foregoing observations raise a number of questions. Does the relative lack of impetus since 1992 suggest that the *herstory* of accounting was a project completed in the early 1990s? Has the potential to research the accounting history of women and gender been exhausted? Does accounting have no contribution to make to the wider feminist historical agenda? The answer to all of these questions is decidedly no. In

later sections the objects of feminist, gender and women's histories are reiterated in order to identify research potentialities and the scope for further activating accounting historians in these fields. First, in order to identify ways forward it is important to assess the stage reached since 1992. This is attempted by analysing the accounting history literature which has been produced by reference to the identifiable phases of feminist, gender and women's historiography.

Phases and subjects in accounting histories of women

Commentaries on the development, foci and methods of historical research on women have discerned progression through a number of stages. These relate to early 'pioneer' and 'compensatory' studies through a 'recovery' stage and the more recent impact of poststructuralism and the emergence of a 'post-poststructuralist' phase.

Phases of women's history

Early 'pioneer' histories of women focussed on celebrating the achievements of notable individuals in diverse fields, particularly the luminaries of the women's movement (Davis, 1976; Harrison and McMillan, 1983; Bennett, 1989). Indeed, suffrage activists of the early twentieth century advanced their cause by utilising empowering historical narratives of the achievements of heroic women (Thom, 1992). From a feminist perspective such histories of achievement not only compensated for the neglect of women in history, they countered presumptions of female incapacity and legitimated demands for emancipation (Scott, 1996).

As women's history emerged in the wake of second wave feminism as a definable field its practitioners urged shifting research agendas. During the 1970s an emphasis on achieving "compensatory history" through documenting the lives of female luminaries was supplanted by demands for "contribution history", or "describing women's contribution to, their status in, and their oppression by male-defined society" (Lerner, 1975). Allied to this agenda was the feminist imperative of 'recovering' or 'restoring' women to history (Editorial Collective, 1989; Purvis and Weatherill, 1999). Infused with the new social 'history from below' there was a determination to hear the hitherto silent voices and document the diverse experiences of multitudes of women in the past, to reveal women as subjects and agents in history (Caine, 1994;

Shoemaker and Vincent, 1998; Morgan, 2006). Projects of restoration and reclamation were also facilitated by greater interdisciplinary engagement and the refinement of feminist theory. By the end of the twentieth century the editors of *Gender & History* noted that a significant volume of “recovery history” had been amassed by historians who were “uncovering the hidden history of women” (Davidoff et al, 1999). Indeed, further work of this character was encouraged.

It was also clear during the 1990s that some researchers were embracing new subjects of inquiry and deploying alternative approaches and methodologies. With an increasing emphasis on the study of gender as opposed to histories of women, and the advance of cultural history, a number of feminist historians became leading exponents of deconstruction and the ‘linguistic (or literary) turn’ in historical analysis. In this poststructuralist agenda attention focused on language and the shifting construction of meanings at various historical junctures (Scott, 1986). The analysis of language, discourses and representations therein were perceived as offering opportunities for illuminating the formulation of gendered identities and power relationships. For poststructuralist feminists “the goal of gender history would no longer be that of recovering or reconstructing the experiences of women in the past, but rather that of tracing the process by which discourses about masculinity and femininity have been produced over time” (Downs, 2004, pp. 94-95).

Despite their energising impact poststructuralist approaches were not greeted with enthusiasm by all feminist historians. Not only was it argued that the focus on extracting meaning from isolated texts would thwart the capacity to explain change over time, it was also perceived as a misogynist diversion, as depoliticising, and a departure from the historical venture of capturing the lived experiences of ‘flesh and blood women’ (Hoff, 1994; Alberti, 2002, pp. 126-131; Canning, 2006, pp. 63-100; Morgan, 2006). In the wake of the ‘theory wars’ sparked by the ‘literary turn’, fundamental fissures remain between poststructuralists and anti-poststructuralists. However, a stage has now been reached where feminist historians operate in a “more theoretically heterodox era” in which “an increasingly eclectic tool kit” is brought to bear (Downs, 2004, pp. 100-101). Greater tolerance has encouraged the identification of points of connectedness between cultural and social analyses and the recognition that while the ‘linguistic turn’ unlocks new ways of seeing, historians also seek

explanations for change. Whereas studies of discourse and experience were perceived as oppositional at the height of the conflict over the 'linguistic turn', they have since been accepted as complementary (Canning, 2006, pp. 101-120). This acceptance of heterogeneity is also reflected in the recognition of the mutual benefits arising from the co-existence of feminist, women's and gender history (Morgan, 2006).

Which of the aforementioned phases has the accounting history of women reached since 1992?

The pioneer woman in accounting history

It would appear that a number of accounting histories of women remain locked in a 'pioneer' phase. The mid-1990s witnessed a number of studies of 'heroic women' in the accounting profession. These were mostly provided by American authors and followed similar studies in the previous decade (Buckner and Slocum, 1985; Reid et al, 1987). The foci of such investigations were the pioneering entrants to the profession who struggled to surmount barriers and contributed to progress by advocating the admission of women. These publications in accounting reflect the strong US tradition of biographical studies of frontiersmen and frontierswomen. The foremost example is Spruill and Wootton's (1995, 1996) biographical study of Jennie M. Palen, one of the first women to gain a CPA certificate in New York State, President of the American Woman's Society of Certified Public Accountants and a campaigner against gender discrimination in the profession. Another 'pioneer' who overcame adversity to enter the profession was Lena E. Mendelsohn (Slocum and Vangermeersch, 1996). The summary of Mendelsohn's achievements presented by her biographers best illustrate the heroic theme in this type of accounting history:

Mendelsohn was about 35 years old when she established her accounting practice in 1913... She was the first woman CPA in New Hampshire, about the twenty-fifth woman to receive the CPA certificate in the United States, perhaps the first woman to be speaker at an Institute [American Institute of Accountants] annual meeting, first woman to hold a position with the Institute, second woman to publish an article in the *Journal of Accountancy*, and a charter member of the National Association of Cost Accountants ... Mendelsohn accomplished much, and certainly she provided an example to other women who desired to enter public accounting (Slocum and Vangermeersch, 1996).

The frontierswoman theme could also feature in collective biographical studies which adopted a more explicit theoretical focus on the closure of women from the

profession. An example is McKeen and Richardson's (1998) oral histories of the experiences of 'women pioneers' in Canada. Similarly, Matthews and Pirie's (2000, pp. 71-108) more conventional oral history of auditing in Britain includes a chapter on 'pioneer women accountants'.

Much work of the pioneer type is written in the context of the increasing admission of women to the accounting profession since the 1970s and the near achievement of gender balance in recruitment (if not in career progression). There is an overwhelming sense of reflecting on the achievements of frontierswomen who blazed a trail for succeeding generations (Slocum, 1994). Such studies resonate with early feminist histories which drew inspiration from the achievements of heroic women in the past but they are also akin to the concerns of (predominantly male) political historians who "think that what is important to know about women is how they got the ballot", or, in the current context, access to the profession (Lerner, 1969). They are alien to the priorities of later feminist and gender historians who emphasised the importance of revealing the entrenched structures of male domination and masculinisation which prevented access to the profession by the mass of women.

Restoring women to accounting history through studies of the profession

Cooper (2001) has observed that "The vast majority of "gender" writing in accounting is either concerned with women's entry into the accounting profession, and/or, more recently, women's progression in the profession". This emphasis on the elite of accounting labour has also pervaded histories produced since 1992 (Kirkham and Loft, 2001). The special section of *Accounting, Organisations and Society* of that year contained formative histories of the gendered division of accounting labour in industrial society and the discriminatory practices which restricted the access of women to the accountancy profession in the US and UK (Lehman, 1992b; Thane, 1992). These contributions were attended by calls for a broadening beyond the narrow focus on the profession (Loft, 1992) and approaches which placed gender at the centre of analyses of the professionalisation of accounting (Kirkham, 1992). These calls were manifest in Kirkham and Loft's (1993) influential and much cited paper, 'Gender and the Construction of the Professional Accountant'.

Charting the exclusion of women from the accountancy profession, their increasing representation in the male-dominated vocation since the 1970s, and the persistence of the glass ceiling have remained major foci of longitudinal studies of accounting and gender since the initiating contributions of the early 1990s. A number of post-1992 studies adopt a progressive stance, using historical data to illustrate the advance toward gender balance in recruitment, the increasing proportion of women in the memberships of accountancy organisations and the implications of these trends for the future of the profession (French and Meredith, 1994; Flynn et al, 1996). Some historians have identified the events which laid the foundations for the progressive entry of women to the profession, in particular the impact of total war. The reliance of CA firms on female clerks during First World War encouraged consideration of the entry of women to the profession in Scotland and the Sex Discrimination Removal Act of 1919 was passed in its wake (Shackleton, 1999). CPA firms temporarily engaged women as substitute labour during World War Two (Wootton and Spruill, 1994), as did members of the profession in Australia and New Zealand (Linn, 1996, p. 174; Emery et al, 2002). Other historians have attempted to identify other causes of change such as the re-gendering of accounting labour (Wootton and Kemmerer, 2000).

Some enlightening studies have utilised oral testimony and archival evidence to illuminate the mechanics and experience of exclusion, the practical operation of gender discrimination and the patriarchal discourses surrounding the recruitment of women to the profession (Linn, 1996, pp. 134-135, 173-176, 187-188; McKeen and Richardson, 1998; Barker and Monks, 1998; Shackleton, 1999, Emery et al, 2002). The majority of these studies have been Anglocentrist, though some have ventured into new territories such as the audit profession under the Franco dictatorship in Spain (Carrera et al, 2001). Oral histories of Africa-American CPAs (Hammond, 2002, pp. 53-54, 102-103, 119-120, 174-175; Hammond and Streeter, 1994) and Maori women in the New Zealand profession (McNicholas et al, 2004) serve as reminders that female experiences are not only conditioned by sex but potentially by race, ethnicity and class.

Studies of women who accessed the accountancy profession have provided some insights to the organisations which represented their interests such as the American

Woman's Society of Certified Public Accountants (Spruill and Wootton, 1995) and the Lady Members' Group of the Institute of Chartered Accountants of Scotland (*Forward with Confidence*, 1998). The story of the latter indicates that social interaction and creating female support networks were more common responses to inhabitation of a masculinised profession than radicalism.

Recovering the wider accounting history of women

While important to illuminating gender discrimination, exclusion and asymmetries of power, studies of the profession essentially concern exceptional women. The accounting history of most women is to be found in other times and other places. As the 1990s progressed greater heed was taken of the observation that a focus on the profession left hidden the employment of women in the wider accounting function. Authors such as Kirkham and Loft (1993) had observed that while women were excluded from the profession, they were often deemed fit for engagement in menial accounting tasks such as bookkeeping. Research in recent years has offered a closer tracking of the entry of women to bookkeeping, revised chronologies of the feminisation of bookkeeping, the identification of previously unobserved sites for the employment of female bookkeepers, firmer understandings of the relationship between feminisation and professionalisation, and of the reserve army of accounting labour and its deskilling from the late nineteenth century (Cooper and Taylor, 2000; Wootton and Kemmerer, 1996, 2000; Emery et al 2002; Walker, 2003a).

The focus on bookkeeping has also enhanced understandings of the recruitment of women to the profession. Bookkeeping has been revealed as an initial route into the occupational hierarchy and a vocational bridge to the employment of women in accounting. Studies also reveal the gendered orientations of scholastic programmes in bookkeeping and the advocacy of education in the craft by liberal feminists (Slocum, 1994; McKeen and Richardson, 1998; Scofield, 2003; Walker, 2003a). Research outside Anglo-American sites, such as Czarniawska's (forthcoming) study of Poland, where accounting is feminised and there is no separate occupation of bookkeeper, indicates the desirability of extending research to a wider range of national and cultural contexts.

Historical investigations of accounting and gender which venture outside the 'professional' frame of reference constitute a move towards the greater restoration of women to accounting history. By extending beyond studies of female pioneers to the wider populace of accounting functionaries the diverse experiences of legions of women who performed calculative functions are rendered visible. These visibilities have not only concerned women as employees in business organisations or as account keepers in their own commercial concerns (Wisikin, 2006). Recent studies have revealed the employment of women as accountants and bookkeepers by the state, as in the British Army Pay Department during the First World War (Black, 2006), and in philanthropic work and housing management (Walker, 2006; see also Boylan, 1986).

Inspired by the assertion that a primary site for the exercise of male domination is the home rather than the workplace, a number of studies from the late 1990s began to uncover account keeping by women in the private domain of the household and the operation of accounting as a technique of male domination (Walker and Llewellyn, 2000). Investigations of didactic literature indicate that domestic accounting and its associated accountabilities in Victorian Britain reflected patriarchal structures between husband and wife. Accounting in the private domain was gendered feminine, prescribed as a device to restrain female consumption and was part of the suite of household management tasks designed to contain women in the home (Walker, 1998). In the wake of suffragism and scientific management household accounting prescriptions were modified. Ideological alignments to professionalism and the liberating potential of domestic accounting served as a diversion from aspirations for career-building outside the home and confirmed the bourgeois wife as a consumer (Walker, 2003b).

Histories of the actual practices in genteel households in eighteenth century England suggest that, in contrast to the patriarchal ideologies underpinning instructional literature, accounting may have been a source of empowerment for women. They also suggest that the analytic frame of separate spheres is problematical (Kirkham and Loft, 2001). Studies of other cultures such as Japan suggest a strong public-private dimension to gender demarcation but also the enabling potential of accounting by women confined to the household (Komori and Humphrey, 2000). Investigations of accounting in the domestic also illustrate the manner in which account keeping by

women is periodically advanced by the state through the earmarking ideology of thrift (Komori and Humphrey, 2000; Walker and Carnegie, 2007). Savings campaigns have tended to be based on the premise that budgeting offers a disciplinary device to counter female extravagance. Other explorations of the everyday world of women as consumers have discerned less sinister intent. Having investigated data from America cosmetic departments Jeacle (2006) has contended that “accounting numbers question the plausibility of the feminist rhetoric of exploitation and suggest a reality firmly embedded in feminine practice”.⁵

Poststructuralist histories of women and accounting

The ‘linguistic turn’ has not emerged as an explicit approach in histories of women produced by accounting historians since 1992. However, one foremost feminist historian and advocate of deconstruction, Mary Poovey, has devoted some attention to accounting. Given that Poovey’s important work has barely registered with accounting historians her findings are summarised here.

As part of a broader excursus into the emergence of the ‘modern fact’ Poovey (1998, pp. 33-65) examined instructional texts on double entry bookkeeping and commerce authored in England during the sixteenth and seventeenth centuries. She related how works on accounting prescribed systems comprising memorial books, in which loose narratives of transactions were initially recorded; and journals and ledgers, in which were inscribed the translation to numbers of the entries made in memorials. Poovey (1996) argued that didactic texts reveal that the promoters of double-entry systems gendered the “rule-governed writing of the journal” as masculine and the “unruly writing of the memorial” as feminine. The female mind was constructed as naturally “irregular” and unbound. This contrasted with the male capacity for adherence to rules and the cognitive balance required for preparing the journal. Having analysed Mellis’s *A Briefe Instruction and Maner How to Keepe Bookes of Accompts after the Order of Debitor and Creditor*, 1588, Poovey contended that “When the information contained in the memorial was transferred to the journal ... whatever contribution women and young persons had made was erased” (1996, p. 4). Women, associated with the inconstancy and unruliness of the *narrative*, were thus excluded from the production of commercial knowledge. They were marginalised in higher mercantile endeavour. On the basis of their assumed capacity to operate the elevated rule-based elements of

double-entry accounting and comprehend economic representations in the form of *numbers*, commercial men, by contrast, were constituted as economic experts. Merchantmen espoused their use of sophisticated instruments such as double entry and their command of numerical representation to counter contemporary disdain and lowly status.

While not written from an overtly feminist perspective Connor's (2004) deconstruction of eighteenth century fiction, almanacs and pocket books also identified feminised dimensions to accounting. Pocket books and arithmetic works for women concerned the individualised recording of numbers and text in ways which constituted the female self, constructed woman as accountant, and asserted various realms of feminised accounting knowledge (in the domestic and certain business arenas, and in respect of moveable personal property).⁶ Accounting was also a device for disciplining the ungoverned female body. When compared with Poovey (1996) and Walker's (1998, 2003b) studies of advice literature in earlier and later periods, Connor's study suggests temporal shifts in the gendering of accounting prescriptions. Connor's (1998, 2004) research also extends to eighteenth century fiction. Here she detects a feminised narrative of accountant. The pervasive accounting theme in Defoe's *Moll Flanders* is identified as a potentially liberating form of articulation.

It is clear from the foregoing that histories of women emanating from accounting academe have remained focused on pioneer women, have commenced (but far from completed) the recovery of women in the history of accounting, and are yet to embrace the potential offered by the literary and post-literary turns. Moreover, explicitly feminist and gender histories have been rare and research is pursued within relatively narrow spatial and temporal bounds. In the following sections the central concerns of feminist histories and gender analysis are reiterated with a view to seeking the wider integration of such themes in future accounting history research and identifying new subjects for investigation.

Themes from feminist history

For feminists a central object of historical endeavour is the restoration of women to history, recovering the lives and experiences of women and their inclusion or exclusion "from processes of social transformation and political change" (Canning,

2006, p. 5). This objective was much to the fore in the 1970s but continues to motivate. The feminist history project seeks to reconstruct the collective and individual past of the female sex, and assert the centrality of the 'forgotten majority' to historical analysis (Lerner, 1979). For, "To ignore women is not simply to ignore a significant subgroup within the social structure. It is to misunderstand and distort the entire organization of that society" (Smith-Rosenberg, 1986). Moreover feminist history seeks to reformulate the theoretical foundations, methodologies and practices employed in the pursuit of historical knowledge and to challenge dominant concepts in the discipline such as male defined notions of periodisation. Thus the aim of feminist history is not merely to construct "a new history of women, but also a new history" (Gordon et al, 1976, quoted in Scott, 1986), one which revisits "the entire historical narrative to reveal the construction and workings of gender" (Pedersen, 2000; Purvis and Weatherill, 1999).

Feminist history is not merely about recovering the history of women and rewriting history. It also contributes to the development of feminist theory. Moreover, for second wave feminists history was also closely allied to the greater political project of liberating women from male domination and oppression (Downs, 2004, pp. 20-21). History, by generating knowledge about the past oppression of women, was assumed to have a destabilising and transformative function. Such knowledge could be invoked to challenge male domination in the present (Thom, 1992). As Burton (1992) famously argued "For feminists, 'history' is and must be NOW".

Accounting histories of the oppression and subordination of women

From an early stage it was deemed important for feminist historians to pursue histories of female subordination in a "male-defined world" (Lerner, 1975, p. 6). When the potency of women's history was in doubt during the 1980s and some historians discouraged analyses which only perceived women as victims of oppression others, such as Bennett (1989), argued for retaining this focus: "Historians of women must begin researching answers to this fundamental question: 'Why and how has the oppression of women endured for so long and in so many different historical settings?'" (p. 259).

The focus on oppression and subordination necessarily invites engagement with patriarchy, the “first all-encompassing theory through which to identify the distinctive, gender-related forms of female subordination by men” (Morgan, 2006, p. 6). Feminist historians increasingly urge the historical exploration of the embedded structures, agencies and mechanisms of male domination. They recognise that patriarchy is operationalised through gendered practices in diverse settings such as the home, workplace and state. Cox (1999) has argued that while feminist historians should continue to explore women subjected to power “they should also focus more rigorously and more consistently on the construction and maintenance of power, and in particular on the continuities and connectivities of power” (p. 168).

These themes invite accounting historians to explore the manner in which practices such as accounting and accountability may be implicated in the subordination and oppression of women in various time and space dimensions (Bennett, 1989, pp. 262-263). Accounting is potentially one of the less overt techniques of male domination. It reflects the ways in “which rights and goods are claimed, distributed, and contested” between the sexes (Pedersen, 2000). It is deployed in the male controlled agencies which exercise power over the distribution of property. Given their communicative functions accounting and accountability offer scope for exploring the structures of male domination and female oppression – a project also significant to the wider revitalisation of patriarchal theory (Morgan, 2006). Accountings and accountabilities facilitate and reflect the exercise of patriarchal power and modes of governance in numerous arenas.

Accounting historians might also research the application of calculative techniques in circumstances where women have the capacity to exploit and suppress their own sex, as in the control of domestic labour and the operation of credit management in retailing and through money lending. By way of illustration, note the centrality of the ledger to the power of the odious moneylender in *Angela's Ashes*, Mrs Finucane. Her hold over local women was quenched not only by mortality but when the ledger, detailing the names, addresses and debts of Limerick women, was thrown into the River Shannon (McCourt, 1999, pp. 388-390, 416-417).

The trend towards more nuanced analyses of patriarchy encourages greater receptivity to studies which contest the assumption of female powerlessness, particularly that which routinely employs “the *misérabiliste* language of oppression” (Perrot, 1992). From an early stage during the second wave, some commentators reminded researchers of occasions in the past where women have themselves wielded considerable power, though not in ways which have always been visible (Lerner, 1969). Although traditionally denied access to political power women might wield economic power as proprietors and managers of businesses and households. Some historians have alluded to the liberating and empowering potential offered by women’s assigned responsibility for domestic management, including accounting. Most studies of the latter have focused on middle class experience, where sources are more abundant. But, in working class households certain historians have referred to the possibility that the control of domestic resources was the foundation of a “budgetary matriarchy” (Perrot, 1992).

Another theme relevant to challenges to male domination concerns the role of accounting education in permitting women access to employment opportunities and the achievement of economic independence. A small number of studies relevant to this theme have been identified in and outside of accounting history. For example it is known that liberal feminists in Victorian Britain urged bookkeeping classes as a route into paid employment (Walker, 2003a). The Working Girls Clubs in the USA during the nineteenth century encouraged the same for self improvement (Reitano, 1984) as did the commercial element of the female curriculum in American vocational education during the late nineteenth and early twentieth centuries (Rury, 1984). It has also been postulated that women could deploy knowledge of accounting and treasuryship in organisations which advanced the feminist cause (Walker, 2006). But these isolated episodes also reveal how economic independence was potentially limited by the pervasive structures and practices of male domination. Further, the same techniques which were emancipating could be captured by patriarchal ideologues to contain the aspirations of women.

As the foregoing suggests much of the accounting history of women has concerned revealing the performance of accounting *by* women. Little emphasis has been placed on the impacts of accounting *on* women. Gallhofer and Haslam’s (2003) study of the

Match Girl's Strike in London, 1888 reveals the use of accounting disclosure to give publicity "to more typically suppressed voices, principally the voices of the poor and the workers (and working women especially)" (pp. 88-89).

Another dimension of the focus on oppression is how ideologies have sustained systems of male domination in historical contexts. Masculine ideologies may legitimate and reinforce discriminatory practices and sex typing. Their internalisation impacts on the practice of defined gender roles, women's perceptions of access to and aspiration for entering the division of labour, including that in accounting. The extent to which ideological outpourings mobilise accounting to subordinate women and circumscribe female financial behaviour in ways which serves male priorities (particularly in periods of economic and military crisis) has already been illustrated in limited sites (Walker 1998, 2003b; Walker and Carnegie, 2007) but is clearly worthy of pursuit in other temporal and spatial contexts. A particular theme is the manner in which accounting, and the scope of female participation therein, shifts in response to changing value systems. The relationship between the accounting content of ideological constructs and praxis is also of importance because lived experience does not always adhere to prescription. This issue lies at the centre of another major theme in feminist history.

Accounting histories of the public and private

One of the foremost socio-economic and cultural expressions of patriarchy is the notion of separate spheres: "Apart from the category of gender, there is perhaps no more widely employed concept in feminist historiography than that of the public and the private" (Landes, 2003, p. 28; Downs, 2004, pp. 43-47; Canning, 2006, pp. 17-21). This core concept analyses gender segregation and oppression through the dichotomy of the male dominated public domain and the private, domestic world of women. In western historical study separate spheres has focused on the contrast between the active participation of women in pre-industrial economy and society and the domestic confinement of the middle class wife under capitalism.

This gendered division of social space, "one of the fundamental organizing categories" of women's history, is however, deemed problematical and is contested (Vickery, 1993, p. 389; Landes, 2003; Ryan, 2003). The universalised framework is

disputed because it emanated substantially from prescriptive texts and ideological discourse as opposed to evidence of women's experience. It is also problematised by its failure to capture that experience in all periods and socio-cultural contexts. Working class women and women of colour, for example, have a long history of employment in the public domain. Even the domestic middle class wife could find scope for political activity and the exercise of social power (Downs, 2004, p. 46).

Accounting historians have the potential to contribute to the ongoing debate about the validity of the public-private dichotomy, and, thereby to "the evolution of separate spheres models away from the focus on the universal force of patriarchy and towards a more flexible, historically situated concept of gender" (Downs, 2004, p. 56). Not only did accounting feature among the suite of techniques prescribed for the domestic woman, the engagement of women in accounting functions in the public locates them in spaces which renders the boundary fuzzy. To date there has been little empirical investigation of the extent to which women's performance of accounting, associated male-female accountabilities and their implications for matrimonial power relations, conformed to the model of the incarcerated woman, or of the extent to which practising accounting involved permeation of the public-private divide or solidified the boundaries between separate spheres.

The ideology of separate spheres requires further exploration in relation to women as account keepers beyond the domestic. Were women accountants, participating in economic life as employees in offices and businesses, truly operating in the public arena or were they privatised in the backroom? Beyond employment were women account keepers in political and charitable organisations venturing into the public sphere or operating within masculine prescribed notions of the feminised private? It should also be recognised that men inhabit the domestic and conduct accounting functions within it. Poovey (1998, pp. 34-35, 61) has referred to the manner in which double-entry bookkeeping, like domestic architecture, reproduced fifteenth century notions of a husband's private space *within* the household. Although merchant's wives might keep simple housekeeping accounts the sophisticated commercial books (whose keeping was elemental to mercantile credibility) were closed to them.

Archival evidence relating to the performance of accounting by women in particular spheres is thus pivotal to the feminist project of charting the public-private dichotomy, its relevance as an analytical category, and consideration of its refinement. As Vickery (1993, fn 111) has asserted “an unpublished account book kept by a woman in eighteenth-century Lancashire surely tells us more about the language, preoccupations and activities of Lancashire women than does a published diatribe written by a male author in London”.

Restoring women to accounting history

In addition to examining the historical course of women’s oppression and subordination, another early object of feminist history was to restore women to history and restore history to women. It was intended that this project would capture the collective memory of the other half of human kind and contribute to the development of a shared female identity and consciousness (Scott, 1996). The utility and wisdom of capturing experience was challenged by later poststructuralist approaches which asserted the futility of attempting a definitive reconstruction of the past and the search for historical reality. However, some feminist historians have reacted against the introverted and anti-humanising elements of the ‘literary turn’ by reasserting the import of the social, of the agency and lived experiences of women as opposed to the narrow study of cultural representations of them (Downs, 2004, pp. 95-97).

The greatest impediment to capturing women’s experiences in accounting and other fields of history is the paucity of documentary evidence. Processes of recording in the past tend to represent those with power. Hence the voices of women are often silent in the written sources which form the evidential basis of archival study. The need to restore women’s experience to history was also encouraged by the recognition that extant histories seldom recognised the distinction between “prescription and behaviour, between myth and reality” (Lerner, 1975). Didactic texts, including those concerning accounting, often reflected male defined assumptions of female roles. Hence, it was important that women’s actual experiences be captured and documented. In this project there was and remains scope for using sources such as women’s diaries, letters and account books. But these relate primarily to the literate and middle classes.

The need to reclaim histories of women from all classes ensured that a number of feminist historians placed much emphasis on oral testimony.⁷ For recent generations at least, oral history could compensate for the absence of women from traditional sources. By listening to women's words the way in which dominant ideologies were comprehended and challenged would be revealed. Narratives could be used to explore gendered relations, power and oppression from the perspective of those who experienced them in the workplace and the home. Oral histories also offered scope for creating histories by and for women and determining research agendas which emanated directly from the testimony of women themselves (Sangster, 1994; Daley, 1998). While most historians would argue that the feminist *herstory* project as a counter to male-dominated *history* met with limited success, it appears to have become popularised as a form of women's history which comprises the collection and publication of biographies and life-experiences.

There are a number of implications for accounting historians of the pursuit of the project to restore women to history. So far as traditional documentary sources are concerned, such as the archives of businesses, professional and regulatory organisations, it implies greater alertness to material relevant to the experience of women as employers, employees and professionals. It also implies broadening the search for sources to include arenas beyond the workplace, to other domains, those where women had a presence in accounts and as account keepers, such as households, voluntary organisations and welfare systems. Also of importance is communicating such histories to women.

The feminist empiricist imperative of capturing and documenting women's experiences of and in accounting places new emphasis on oral history (Hammond and Oakes, 1992; Hammond and Sikka, 1996). While there are exceptions, the gathering of oral testimony of the experiences of women subjected to accounting and occupied in accounting functions in arenas from the profession to the household, remains substantially under-researched. For example, although it has been the dominant focus of accounting histories of women, gathering oral testimony from professional accountants (and women occupying other positions in the occupational hierarchy) remains an urgent project. There is much 'recovery' knowledge to amass about the experience of professional accountants, bookkeepers, clerks and accounting

technicians in numerous sectoral, organisational and national sites, including Anglo-American. The influx of significant numbers of women into the profession is a relatively recent phenomenon and gathering oral testimony which reveals processes of exclusion, discrimination, socialisation, the construction of masculinity and femininity through the performance of particular accounting tasks, and male responses to inclusion remains achievable. Work of the kind performed by Hammond for African-Americans CPAs should thus be undertaken for women respondents. It must be remembered that with the passing of time “crucial testimony is silenced forever” (Carnegie and Napier, 1996, p. 29).

New periodisations in accounting history

A component of the feminist history project is to revisit male-determined periodisation: “Women’s history presents a challenge to the periodization of traditional history. The periods in which basic changes occur in society and which historians have commonly regarded as turning points for all historical development, are not necessarily the same for men as for women” (Lerner, 1975, p. 10; Kelly, 1976). Current periodisations are dominated by political, diplomatic and military history, realms from which women have been substantially excluded. Among feminist historians it was expected that once research questions were reformulated and new sources utilised to reveal the experiences of women, alternative chronologies would emerge (Knibiehler, 1992).

Such a venture is hitherto foreign territory to accounting history. The temporal divisions of the history of accounting around themes such as technical advancement, regulatory change and professionalisation reflect the achievements of men. In fact the dominant focus of accounting historians on women and the profession is confirmative of masculine centred chronologies and the *history* of accounting. While accounting historians are becoming alert to the socio-cultural construction of the temporal frames they routinely deploy, and have been encouraged to critically explore alternative concepts of time and chronological sequencing (Parker, 2004; Quattrone, 2005), they have yet to consider these issues in relation to the pursuit of accounting histories of women. Questions such as what would a periodisation of accounting based on women’s participation and achievement look like are yet to be asked. Indeed a determined attempt to address such questions would be frustrated by the non-

completion of the empirical recovery of women in accounting history in different periods (particularly the pre-modern) and in different places. Until that stage is reached it might be more appropriate, as in early histories of gender, to focus not on “grand periodization” but “alternative hypotheses, with proposed designs for research” (Davis, 1976, p. 93).

Although limited, the current state of historical knowledge indicates that new periodisations in accounting history are likely to emerge, particularly when research foci shift from state-professional to local-domestic arenas. Periods of male advancement in accounting, such as the collective mobility achieved through professionalisation during urban-industrialism, may represent the nadir in the women’s history of accounting. This period witnessed the introduction of a gendered status distinction which appears to have been less stark in earlier times. Even within the modern period there are alternative chronologies. For example, whereas the total wars of the twentieth century were periods when male accounting careers were stifled and held in abeyance due to engagement in military service, they were times of opportunity and emancipation for women in the craft, albeit temporarily.

It is possible that the accounting functions performed by women in family businesses and domestic production marks the pre-industrial era as a zenithal, participative period in the accounting history of women. In early modern Europe there is evidence that rather than being confined to the domestic realm, the wives of craftsmen and tradesmen not only managed households but frequently worked “alongside the husband in his business, keeping the account books, and educating the children” (Chojnacka and Wiesner-Hanks, 2002, p. 114; Wiesner, 1987, p. 231; Beachy, 2001). Other women assumed bookkeeping roles in estate management, health care institutions and local administration (Wiesner, 2000, pp. 116, 118). Local studies such as those on early modern Nuremburg reveal women as highly active in the distribution of goods and services. They achieved high status through the associated performance of calculative techniques such as account keeping, appraising and inventory compilation (Wood, 1981). Similarly, Erickson’s (1995) study of probate documents reveals that practices of accounts preparation and financial management by ordinary women in England from 1580 to 1720 were not uncommon (1995, pp. 8-11, 34).

Such responsibilities may have diminished under capitalism:

As business procedures became more complex, major merchants relied more on formally trained accountants and bookkeepers with experience in double-entry bookkeeping, preparing contracts, and drawing up insurance agreements. Because women were excluded from such training, the wives and daughters of major traders retreated from an active role in the business (Wiesner, 1987, p. 236).

But it is currently premature to suggest new periodisations of accounting history: “the much lamented metamorphosis of the seventeenth-century business woman or diligent housekeeper into the nineteenth-century parasite” may veil continuities in female participation (Vickery, 1993, p. 405). Clearly, the plotting of alternative chronologies and devising new periodisations of accounting history awaits the results of research by accounting and other historians. For as Laurence (1996, p. 165-166) asserts of pre-modern England we still do not know “whether it was customary for women to do book-keeping. In a business based on a household, it is quite possible that accounts were kept by a woman, but we have no direct evidence of who actually did this kind of work”. It may be that the employment of women in routine accounting was a relatively unchanging story, a “history that stands still” as has been claimed for the history of women’s work in general (Bennett, 1988). The structure of alternative periodisations would also be conditioned by the deployment of various theoretical frameworks, from focuses on modes of production, the shifting division of labour, property, consumption or patriarchal ideologies. Hopefully, the identification of new periodisations would also generate new research questions in accounting history.

Themes from gender history

In the final decades of the twentieth century overtly feminist agendas became less influential. Women’s history or “historical work on women” assumed dominance and became institutionalised (Bennett, 1989). Substantially detached from feminist thought and activism, women’s history was criticised for its acceptance of the ‘dominant male view’, the assumption of women as ‘other’ and their history as separate (Fox-Genovese, 1982). In history, as in recent accounting history, it was observed that “the force of feminism within women’s history seems to be waning” (Bennett, 1989, p. 253; Rose, 1993). The extent to which feminist historians achieved a re-interpretation of history, and introduced new chronologies and epistemologies,

indeed, a definable *herstory*, were also disputed (Corfield, 1997, 1999; Purvis and Weatherhill, 1999).

In comparison with histories of women as a separate sex, the emergent focus on gender during the 1980s offered greater potency. Although gender analysis implies the study of male as well as female, of masculinity and femininity, it embraces the investigation of relationships and the distribution of power between the sexes, the construction of differentiation, and sex-defined roles and identities (Scott, 1986; Canning, 2006, p. 4). As early as 1976 Davis argued that “we should be interested in the history of both women and men, that we should not be working only on the subjected sex any more than an historian of class can focus exclusively on peasants. Our goal is to understand the significance of the *sexes*, of gender groups in the historical past” (p. 90).

Studies which are “gender-encompassing” (Bock, 1989, p. 16) were heralded for their potential to bring women into traditionally male defined realms of inquiry such as political history. In this way histories of gender would provide opportunities to integrate women into the historical malestream, overturn accepted understandings of *history* and pose new research questions (Davis, 1976; Editorial Collective, 1989; Bock, 1989). Gender implied that “historians of any subject, whether military, social, political or diplomatic, would henceforth have to identify the gendered constitution of their object of analysis, to demonstrate how it had been coded masculine or feminine and then explain what the consequences of that gendering have been for its evolution in time” (Downs, 2004, pp. 4-5).

The emphasis on histories of gender was not universally applauded. For some feminist historians gender was a diversion from the larger object of unveiling the oppression of women in the past and the modern-day pursuit of emancipation (Rose, 1993). It was also perceived as a retrograde development because a focus on gender legitimated bringing men and masculinities back in. Most, however, recognised the necessity of the intrusion given the focus on power and the relational (Roper and Tosh, 1991). Hence:

...the relationship between masculinity and history soon became part of a wider feminist project. A number of feminist historians realized that it was not enough to restore women to a place in history; they must also critique the

assumptions which led to men monopolizing the record. Furthermore, if feminists were serious about understanding the historical dynamic of women's oppression, they must investigate the nature of men's stake in that oppression; gender was a power structure which must be analyzed as a system embracing both sexes (Tosh, 2005, pp. 15-16).

Such reasoning proved compelling. Gender has become so expansively deployed as a frame of analysis that it is now considered appropriate to distinguish "gendered studies" of history from "gender-sensitive studies" of history (Sharrock, 1997). Many historians of gender claim to be feminists (Shoemaker and Vincent, 1998, p. 7; Rose, 1993, p. 89). It has been argued that feminist history has become focused on the "construction of gender" (Murray, 1991).

There are two dimensions of gender history in particular which suggest research potential for accounting historians - its emphases on socio-cultural relations and identity.

Accounting histories of socio-cultural relations

The central theme of the history of gender is a focus on relations between and within the sexes and how femaleness and maleness are socially and culturally constructed through interaction (Fox-Genovese, 1982; Bock, 1989). In her influential contribution Scott (1986) argued that the merits of gender as a category of analysis lie in its focus on "the relationship between male and female experience in the past". For Scott (1986) "gender is a constitutive element of social relationships based on perceived differences between the sexes, and gender is a primary way of signifying relationships of power".

Following the approaches of historians of gender accounting historians might devote greater attention to the potential of accounting and accountabilities in constructing, mediating and sustaining power relations between male and female. How its practice reflects the gendered distribution of power and its application becomes itself a locus for observing power relationships. A focus on gender also permits consideration of relationships within as well as between sexes, for example accounting and accountabilities between women as employers and employees, professionals and clients, mothers and daughters (Bock, 1989). It also encourages recognition of the intersections of gender with class, ethnicity, age, religion, sexuality and nationality as

opposed to exclusive attention to a single basis of exclusion (Rose, 1993). Examining one system of power relations exposes others and the linkages between them (Bennett, 1989).

Historians of gender also remind us that gender operates at multiple levels and in numerous spheres including the personal, institutional, cultural and social (Editorial Collective, 1989). This reinforces the call for accounting histories of women which embrace studies of the profession but also extend beyond the accounting division of labour. It also suggests that the search for sources should not be constrained by the traditional archive. Indeed, the infusion of literary and cultural theory approaches advocated by some historians of gender not only points to the possibility of reinterpreting extant documentary evidence used in accounting history but also to seek out new sources. We might ask, for example, to what extent were explications of accounting techniques in different times and places imbued with notions of gender difference of the kind Poovey detected in a 16th century instructional text by Mellis. What gendered meanings are discernible from representations of male and female accounting and accountants in fiction and the visual arts? How do these and other sources masculinise (or feminise) specific accounting practices as well as concepts such as notions of balance, prudence, stewardship, judgement, accuracy and independence?

Accounting histories of identity

The literary turn in the history of gender also reveals the potential for exploring the operation of accounting in the construction of gendered identities. This stems fundamentally from the fact that the 'linguistic turn' comprises "the historical analysis of representation" (Canning, 2006, p. 65) and accounting is a medium of representation. Hence Poovey (1996) perceived double entry bookkeeping as a "representational system" from which traces of women's participation in commerce was effaced. Connor (2004) was alert to the notion that the act of keeping personal accounts and memorandum books "serve to identify" women. She also noted how in Defoe's fiction "identity is configured through a template of numbers" (pp. 41, 108). This work also inspires investigations of accounts as texts in which may be found symbolic representations of women and femininity as well as of men and masculinity.

The assumption of accounting as text was alluded to in the special issue of *Accounting, Auditing & Accountability Journal* in 1992. Moore (1992, p. 95) reminded us that:

...accountants produce not truth but *texts*, texts which do not so much reflect reality as construct particular versions of complex realities; versions constructed according to certain historical genres or conventions; conventions neither absolute nor universal but varying across epochs and cultures; conventions which each embody (in both their in-and ex-clusions) the various social, economic and political interests of the specific race, gender and economic groups which produce the accounts in the first place.

Examining the ways in which gendered identities are constructed discursively at various historical junctures is the fourth of Scott's (1986) foci for historians of gender. Scott (1986) advises historians to assume a holistic approach, "to examine the ways in which gendered identities are substantively constructed and relate their findings to a range of activities, social organizations, and historically specific cultural representations". Clearly, this remit could encompass accounting. Although prescriptive literature on accounting and representations of accountants in fiction are pertinent to this pursuit so are accounting records themselves. Texts constitute 'relations of ruling' and sustain structures of social organization. They identify and inscribe in ways which accord with organisational priorities (Smith, 2001). Although perceived as factual and "objectified forms of knowledge" (Smith, 1990, p. 12) the design, content and dissemination of narrative (and financial) accounts are conditioned by institutional requirements for governing and may conceal gendered (and other) subtexts of representation and meaning (Smith, 1990, p. 65).

It is increasingly recognised that the construction of categories and representations (such as those conveyed in accounts) are not only worthy of study as expressions of the underlying bases of social differentiation (such as gender) but also because they can become referents for subsequent discourse and action (Cabrera, 2004, pp. 71-74; Scott, 1991). The determination and articulation of identity-giving labels and classifications inherent in processes of accounting, and the placement of individual subjects and events therein may reflect shifting distributions of power, gendered ideologies and cultural formations. These gender subtexts may be apparent in the ways in which details are entered and disclosed in accounts about women (and men) as individuals and categories of workers, kin or inmates in a diverse range of economic, social and disciplinary organisations. For example, Matthews (1984, pp.

25-26, 202-206), in pursuing her study of the construction of the feminine ideal in twentieth century Australia using the case notes of women admitted to a psychiatric hospital, discovered that the horrific experiences and identification of women as ‘good’ or ‘mad’ “was partly produced by the method of recording”.

In relation to labour records we might ask whether accounts inscribe socio-biological assumptions about women, their naturalised capacities and skills relative to men. Were such records interpreted from an assumption of gender difference? Did schemes of gendered categorisation enshrined in accounting records facilitate exploitation and the maintenance of hierarchical distinctions between male and female labour? Were any gendered identities and categories represented in accounting systems fixed or did they change over time?⁸ Of importance here is the exploration of difference – contrasting representations of women and men contained in accounts, of women in relation to men, and variations according to whether accounts are authored by women or men. Landmark studies, such as Kathleen Canning’s (1996) search for gendered meanings in the texts pertaining to the feminisation of the German textile industry, are suggestive of such opportunities for accounting historians. Among the numerous sources Canning consulted to discern women’s experiences of work and the gendered nature of work identities in factories were personnel records such as wage books and employee registers (1996, chapter 6). Perhaps other accounting records, together with the discourses surrounding their introduction and operation, can also be utilised to inform the construction of gendered identities in the workplace.⁹

Canning’s work also serves as a reminder that a focus on gender brings associated subjects into play, such as consumption, sexuality and the body (Canning, 2006, p. ix). In relation to the latter she asserts that the discursivisation of the body during the ‘literary turn’ “cast it as a site of inscription - of disciplining measures, discourses, medical norms and pathologies – and thus as an instrument of variable cultural meanings” (Canning, 2006, p. 25). How the female (and male) body has been variously measured, valued and classified and subsequently represented in accounting records and discourses may be significant to the construction of gendered identities. Studies relevant to such themes are few in accounting history. They currently include Jeacle’s (2003) investigation of standard clothes sizing as an enforcement of normalising classifications of the body, and Catalo and Azema-Girlando’s (2006) study of a popular French accounting text of 1933, *La dame Comptabilité*, which

anatomises the female body to explain the flow of financial resources through a business and illustrate the nature of assets, liabilities and capital.

As mentioned above a focus on gender encompasses the investigation of masculine as well as feminine identities. A reading of John Tosh's papers on masculinity in nineteenth century Britain indicates the potential of gender analysis for defamiliarizing understandings of the history of the accounting profession. Tosh shows that Victorian 'manliness' stressed themes such as independence from servile employment, hard work, and engagement in a steady occupation or 'calling'. These manly attributes were most evident among the professional and business classes (Tosh, 2005, pp. 34, 63, 74-75). Can the professionalisation of accountants be explained as a pursuit of manliness or its preservation in times of occupational uncertainty? Are the all-male accounting organisations in Victorian Britain to be perceived as arenas for homosociality, male socialisation and the consolidation of masculine identity (p. 38)? Can resistances to the entry of women be understood in similar ways (p. 103)? Were closure practices and the resultant proliferation of accountancy organisations illustrative of a determination to establish masculine as well as occupational hierarchies (p. 46)? Were the systems of apprenticeship and qualification instituted by accounting organisations solely about knowledge transmission or can they also be construed as male rites of initiation akin to other contemporary tests of manliness (p. 14)? Was self-recruitment in accounting firms driven by the lower costs of occupational preparation when a father trained a son or by notions of fatherhood and carrying the paternal name (p. 132)? Was the emigration of professional accountants from the late nineteenth century a consequence of economic push-pull factors or an assertion of the masculinity associated with new imperialism (pp. 193-197)?

Similarly, Michael Roper's (1991) fascinating study of the masculine identities of career managers in post-war Britain suggests the potential for new insights to the construction of inter-professional hierarchies, accountants' placement within such structures, and the relationships between accountants and other professionals. Roper relates how in heavy manufacturing industry engineers were esteemed as associated with the manliness of the technological and productive. Accountants, by contrast, were considered "lesser breeds of men". Their concern with cost and profit frustrated the manly desire to invent and make. Roper (1991) reminds us that fresh perspectives

on wider issues emerge from such gendered analyses: “Business historians have often attributed the poor performance of manufacturing firms during the 1960s to this preference for technical excellence, and disdain for modern management techniques”.

Conclusions

In her recent review of the development of gender history Downs (2004, p. 185) concluded that:

...any survey of recent titles in history will show that, over the past 10-15 years, historians *outside* the fields of women’s and gender history have overwhelmingly integrated gender into their analyses, often as a prime category of analysis. All this suggests that in a remarkably short period of time, scholars have come to agree that it is no longer possible to write history – whether of the military, political, economic, social or intellectual varieties – without taking gender into account.

Since 1992 there have been episodic signals that accounting historians have also continued to take “gender into account” but its status as a “prime category of analysis” in their sub-field is disputable. While it has long been claimed that the study of women’s past has “shaken the conceptual foundations of historical study” such bold assertions would be misplaced in accounting history (Kelly, 1976). The accounting history of women has yet to ‘defamiliarize’ the sub-field by re-orientating research questions and posing alternative ways of analysing the accounting past (Scott, 2004).

In contrast to the advances claimed in the broad canon of historical endeavour women remain only partly visible in accounting history. Accounting history has yet to complete the ‘recovery’ of women within its terrain. Indeed it is not clear that the contours of a recovery stage have been determined. In some locations much work appears to be locked in a ‘pioneer’ mode. Historical syntheses of accounting and gender and the production of new periodisations based on the experiences of women remain distant prospects. Feminist and gender theorisations of accounting history research remain the exception in accounting history. The accounting history of women is yet to reveal its capacity to transform old and new historical traditions or be infused by or suggest new epistemological bases and foster intellectual innovation in the field.

Accounting historians have yet to establish an enduring set of agendas beyond their traditional focus on the exclusion of women from the profession in the modern era - the most obvious and immediate focus of academicians operating in close proximity to a vocation. While this emphasis contributes to the recovery of women in accounting history by revealing the gendered character of professionalisation, documenting hidden female experiences and uncovering the foundations of exclusion, it constitutes only one arena for pursuing the accounting history of women. The performance of accounting *by* women and the impacts of accounting *on* women remain to be explored in diverse other places and periods. Further, the extension of the scope of historical research might embrace greater engagement with feminist and gender analyses: with themes such as oppression and subordination, the public-private divide, explorations of socio-cultural relationships and the construction of gendered identities.

Feminist and gender historiographies in various national historical traditions have proceeded apace since 1992. Their development suggests opportunities for accounting historians to venture beyond traditional empiricism and towards poststructuralist approaches to investigation and writing. Although highly controversial the implications of the 'linguistic turn' are significant for the pursuit of accounting histories of women and gender. It is in the context of poststructuralism that some historians of gender beyond accounting history have identified the significance of accounting texts. The few studies they have produced offer tantalizing insights to the manner in which the language and practice of accounting could be gendered.

While conflicts remain within and between them feminist and gender historians have now arrived at post-poststructuralism. This is accepting of methodological and epistemological pluralism, where the study of discursive process is understood as connected to, rather isolated from, lived experience (Downs, 2004, p. 100). Such heterogeneity is similarly to be welcomed in accounting history where the advance of historical knowledge on women and the stimulation of debate are more prescient than the constraining calls for singular paradigmatic alignment. Like other historians of women, accounting historians might discover that the cultural or literary turn offers new ways of seeing but also has inherent limitations in revealing lived experience and explaining change. Retention of a concern with change is of particular importance to

the object of integrating gender into the accounting historical mainstream, for not only is it an element in the disciplinary legitimation of accounting history, as Napier (2006) has recently concluded, understanding change is “central to the emergence of the new accounting history”.

Accounting historians are thus encouraged to become re-acquainted with the most pervasive and universal form of differentiation, that by sex or gender. Researchers are invited to further uncover its omnipresent but often subtle operation through accounting; to revisit the functioning of calculative techniques in sustaining and questioning domination and inequality founded on gender. And to do so in a variety of spatial and temporal contexts which are sensitive to the advancing internationality of feminist discourse. The accounting history of women is not a project whose vitality should diminish on the achievement of gender balance in recruitment to the modern-day profession, or be dulled by advances towards emancipation. Neither is the accounting history of gender in competition with investigations of the functioning of accounting in constructing and sustaining social hierarchies on the basis of class, ethnicity and sexuality. There is considerable scope for studies of the interaction of gender with these other forms of social structuring and bases of identity. While the momentum of gender histories of accounting may be frustrated by the limited presence of women in the male dominated academy it should not be dependent on this demographic, or on the building of new waves of feminist activism. In the past and in the present sex and gender are fundamental bases of differentiation and are deserving of a constant place on the accounting history research agenda.

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Notes

¹ Neither do the *ABFH* lists account for historical insights to gender which may be included in works whose titles do not indicate history content.

² The search of *Historical Abstracts* was performed on 20 October 2006.

³ An exception was provided by Carmona and Gutiérrez (2005).

⁴ While there was growing cognisance of gender in economic history, the dominant concern was to address the hitherto invisibility of women and (as in accounting history) explore female employment and women as producers. Sharpe noted that some periods were more thoroughly studied than others and while there were signs of advance in a variety of arenas the prospect of historical synthesis was more distant.

⁵ The recovery studies referred to in this section concern the modern period. Some preliminary work has been performed at the other temporal extreme. Oldroyd (2003, 2004) has briefly explored the contention that prehistoric calculation and counting functions were performed by women and supported matriarchal structures and relationships. Although the evidence is inconclusive Oldroyd (2003) reminds us that "Supporters of the matriarchal thesis maintain that mathematics, counting and calculation were originally female preserves that were linked to fertility through the menstrual cycle and the motions of the moon. They argue that "math" is derived from the Sanskrit "matra" or the Greek "meter," both of which mean "mother" and "measurement".

⁶ For a discussion using similar sources relating to the seventeenth century see Erickson (1995), chapter 3.

⁷ See Bornat and Diamond (2007) for a review of the relationship between feminist and oral history and a discussion of research trends and methodological issues.

⁸ For example, in account books utilised for the administration of the New Poor Law in England and Wales after 1834 women are identified as 'dangerous' due to their assumed licentiousness, carriers of venereal disease, engagement in prostitution and progenitors of bastards. They are also constructed as 'dependent', their socio-economic status being determined by the death, desertion, imprisonment, transportation or service in the armed forces of the male provider (Walker, forthcoming).

⁹ Canning (1996, p. 219) defines 'work identities' as: "the ways male and female textile workers viewed and used their jobs, the multiple meanings they derived from and imparted to their work, the ways it "got under the skin" of their lives. "Work identity" also denotes the ways men and women related to their work sphere, encompassing their machines, the products of their labor, and their ethics of work, the social networks that divided or united the shop floor, and even the physical space of the mill".