

# Born at the wrong time? An oral history of women professional accountants in New Zealand

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## **Abstract**

*Although New Zealand was the first country within the Commonwealth to allow women to enter the profession of accountancy on a continuous basis, this did not result in a large number of women becoming professional accountants until the 1990s. This paper focuses on the development of the status of women within the accounting profession in New Zealand. Documents from the early and middle part of this century provide evidence that the accounting profession was almost entirely male in these years. A number of women who joined the New Zealand Society of Accountants in the 1940s and 1950s were interviewed and their testimonies were interpreted using insights gained from the extant literature on gender and the professionalisation of accounting. It was found that, while there were no formal barriers to entry, the obstacles to progression, identified in the literature on other countries, existed within the New Zealand context.*

**Keywords:** *Accounting history; women accountants; oral history; New Zealand Society of Accountants; professionalisation process; gender.*

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## Introduction

Miss G recalled how a young man was brought into the firm and encouraged to be a partner:

One of the young boys was initiated into the partnership. Okay, I wasn't exactly young when I started with them and this boy had come in green from school but it's an indication [of sexist treatment]. It's the boys who were encouraged so perhaps I was a bit of a misnomer – born the wrong time.

Miss A remembered:

being introduced to a director of the company as 'We employed her because she was cheap labour' ... all in a joking way but of course it was true and I was told often that I was one of the best accountants but it didn't ever reflect in salary. I even had it said that equality would be the ruination of New Zealand ... .

These are quotes from New Zealand women accountants reflecting on the way they experienced the accounting profession in that country between the late 1930s and early 1950s. They are enlightening because these women were admitted to the profession when it was a male bastion in New Zealand. The purpose of this paper is to examine how women experienced a male dominated New Zealand accounting profession through the use of oral history and archival materials to reflect on gender and the professionalisation process in the New Zealand context. This is a significant topic because of the interest in women's participation in the labour force in general (for example, Davies, 1993) and in the accounting profession in particular (for example, Lehman, 1992; Kirkham & Loft, 1993; McKeen & Richardson, 1998). Women have still not reached equality with men in the accounting profession and their participation in relatively large numbers is a recent phenomenon. Unlike other Anglo-Saxon countries (United Kingdom, United States, Canada and Australia), New Zealand is an interesting context because there were never any formal barriers to the entry of women into the accounting profession. Despite this lack of formal barriers, participation was small and slow to grow.

This paper begins by briefly commenting on the New Zealand context in relation to women's participation in society and the labour force. The paper then examines the New Zealand accounting profession historically and presents data on women's participation in the profession and the feminisation of routine office work. The fourth section begins with a description of the oral history methodology and its limitations. This is followed by extracts from interviews conducted with women who joined the New Zealand Society of Accountants prior to 1952 when the number of women accountants was still very low. These extracts are organised on the basis of themes which emerged from the interviews. The interviews provide insights into the informal barriers to entry and progression that existed for New Zealand women who joined the accounting profession in the middle of the

twentieth century. By examining the experiences of individuals, it was sought to understand better the field of accounting and to bring recognition to those women who worked as professional accountants in the 1940s and 1950s by recording their stories. The interviews are then analysed within the frame of the theoretical discussion and the paper concludes by briefly discussing the situation today.

### The New Zealand context

New Zealand society has often been praised for the conditions which allowed women to distinguish themselves. Coney (1993) puts forward arguments for the comparative ease with which women broke through various barriers. Firstly, in New Zealand egalitarian principles were held on a widespread basis, not just by social reformers and intellectuals. The settlers' experience of life had minimised extreme class differences and social value was placed on concepts such as land ownership and universal education. Secondly, New Zealanders were remarkably well-educated by nineteenth century world standards. In 1877, girls were eligible alongside boys for free primary education (Couchman, 1990; Davies, 1993) and by 1890, 76 per cent of New Zealand women could read and write. Thirdly, women worked alongside men in establishing homes, farms and a livelihood and few women were able to play the role of idle, decorative wives. Fourthly, there was a climate of pride in national difference. European settlers congratulated themselves on breaking away from the influences of class and tradition while women spoke of a society in which the pattern of life was not yet set. In 1893, New Zealand became the first country in the world to give women the vote.

There is no doubt that internationally, by the end of the nineteenth century, occupations were being opened to women that were formerly denied to them. However New Zealand does appear to have had fewer formal barriers to entry to the professions than in other countries. Hughes (1980) looked at the entry of women into a variety of professions in New Zealand (accountancy was not included in her paper). She found that the establishment of girls' secondary schools in all the main centres (in the 1870s and 1880s) provided an essential base from which girls could move into professional work. By the time the first university was established in New Zealand, the idea that women might benefit from advanced study had gained ground in many parts of the world and no barriers were raised to admitting women to university studies. In 1877, a New Zealander, Kate Edgar, was the second woman in the British Empire to earn a degree (Coney, 1993). Once women had received the same education as men it was difficult to exclude them from the professions. When a medical school, for example, was established in 1885 it was too late to place formal barriers on the admittance of women (Hughes, 1980) and, in 1897, New Zealand was the first country in the British Empire in which a woman, Ethel Benjamin, qualified as a lawyer (Coney, 1993). In 1914, over one-

third of the graduates from Canterbury College (a college of the University of New Zealand) were women (Hughes, 1980). However, this potentially fruitful environment for women's participation in the professions did not prove advantageous. In fact, the record of women in the professions and certainly in accounting has been unimpressive and mirrors the experience of women's infiltration into the professions in other countries.

The paper will now show how the accounting profession developed in New Zealand and how it was male-dominated, in spite of there being no formal barriers to entry for women. It will also show how women were slotted into routinised office and bookkeeping work under the title of clerk, thus reinforcing the male closure of the accounting profession.

### **The New Zealand accounting profession**

A review of the advent of professional accounting bodies in New Zealand is followed by an examination of the involvement of women in the local profession.

#### **The professionalisation process**

In May 1894 the Incorporated Institute of Accountants of New Zealand (IIANZ) was registered as a company "working without profit" under the *Companies Act* 1882 (Graham, 1960, p.14). The first members of the IIANZ were admitted through nomination but it was realised almost immediately that a system of examinations was essential (Graham, 1960) and it was decided that no unexamined members were to be admitted after 1896. This ruling caused dissatisfaction among some accountants in Auckland and in 1898 The Accountants and Auditors Association (the Association) was formed with members being admitted on "standards of qualification" (Graham, 1960, p.17). As with the IIANZ, the Association soon realised that examinations were necessary to maintain quality and the first examinations were held in 1899. After somewhat protracted negotiations, in 1908 the two bodies, the IIANZ and the Association, joined together under the name New Zealand Society of Accountants (NZSA), which in turn became the Institute of Chartered Accountants of New Zealand (ICANZ) in 1996. Through the *New Zealand Society of Accountants Act* 1908, the profession was given monopoly status in regard to the use of the title "public accountant". Now that they had this new found status, members of the profession invoked public interest arguments and they considered themselves equal to members of the medical and legal professions. Education emerged as being crucial and an association was formed with the University of New Zealand. Members who were guilty of "discreditable conduct" were struck off the register of members (NZSA Yearbook 1910-1911). These are the classic signs of an emerging profession seeking to establish closure. The role of women in the New Zealand accounting profession will now be discussed.

### Women and the profession

In 1901, the Council of the Association agreed to allow women candidates to sit its examinations. Two women, Miss Eveline Pickles and Miss Winifred Hill, did so and in 1902 were among the first women to be admitted to an accounting body within the British Commonwealth (Graham, 1960). By virtue of an antecedent body, the ICANZ can rightly claim to be the first professional accounting association in the British Commonwealth to admit women on a continuous basis. Moreover, it appears from perusal of early Yearbooks that this occurred with very little fuss.

By contrast, there was a lengthy struggle by women to obtain membership of the accounting profession in England, Wales and Scotland (Lehman, 1992; Shackleton, 1999). In these countries, women could only obtain accounting apprenticeships after the passing of the *Sex Discrimination (Removal) Act* by the House of Commons in 1919. The first English woman was admitted as a chartered accountant in 1921 (Lehman, 1992) (although a woman had been admitted to the London Association of Accountants in 1909 (Lehman, 1992)) and the first Scottish woman to become a chartered accountant was admitted in 1923 (Shackleton, 1999). In several states of the US women were admitted in the first decade of the twentieth century (Lehman, 1992). In Canada, although a woman was admitted as a chartered accountant in 1885, by 1910 women were no longer accepted in state or national bodies of chartered accountants. Between 1914 and 1919, the Institutes of Saskatchewan, British Columbia, Manitoba, Quebec and Alberta all voted in favour of accepting women (McKeen & Richardson, 1998). Lehman (1992) reviewed the history of women in the accounting profession in the United Kingdom and the United States chronologically and identified a number of “mechanisms obstructing entry into the accounting profession and the subsequent obstacles restricting the advancement of women” (Lehman, 1992, p.261).

Between 1900 and 1920, the types of arguments used to deny women membership of the professional accounting bodies were that men needed to be economically self-sufficient which was not absolutely essential for women and that accountancy was not fitting work for women. Males were not only physically stronger, but in other respects more fitted intellectually for the position of accountant (Lehman, 1992). Women “were impulsive, full of sentiment and hasty in judgement – failings which condemned [them] against entry into the professions where justice, stern and unbending, but not sentiments, had a place” (Lehman, 1992, p.269, quoting from *Accountant*, 1915). Kirkham (1992) highlighted similar arguments against women’s entry and progression within the United Kingdom accounting profession.

It is hard to see now how arguments of physical inappropriateness could be used to exclude women from admittance to the accountancy profession, but such arguments were used. Accountancy was believed to be “physically demanding”

(Kirkham, 1992, p.291) and therefore should be characterised as male. However, it is clear that the great majority of accounting tasks do not require physical strength. Therefore, an alternative approach was also employed to exclude women. In this approach, masculinity was associated with rationality and femininity with irrationality. Accounting was characterised as rational/technical/intellectual and therefore a "male" occupation (Kirkham, 1992). Although the same arguments were made generally about professions in New Zealand (Hughes, 1980) women were not denied membership of the professional body. However, this early acceptance did not result in a steady growth of women members. By 1909, there were still only two women members (Graham, 1960). When the two professional bodies combined and hundreds of new members were registered on the basis of work experience (Graham, 1960),<sup>1</sup> there were probably some women registrants because by 1911 there were 16 women members.

Table 1 shows the percentage of women members at approximate ten-year intervals.<sup>2</sup>

**Table 1: Percentage of women members to total members of the NZSA / ICANZ**

Year	Total number of members	Number of women members	Percentage of women members
1911	2,161	16	0.74
1920	1,720	18	1.04
1931	1,925	26	1.35
1941	2,956	46	1.56
1950	5,094	130	2.55
1960	6,903	168	2.43
1971	9,019	243	2.69
1980	11,412	483	4.23
1990	17,401	2,697	15.50
2000	26,623	8,081	30.35

As can be seen, the percentage of women members increased very slowly to the end of the 1980s. There was a 64 per cent increase in the proportion of women members after the Second World War but the percentage stagnated from 1950 to 1971. Even by 2000, the percentage of women members had only reached 30.35 per cent (ICANZ, 2000 Annual Report, p.19).<sup>3</sup>

To a certain extent, it was essential in the early years for accountancy to be gendered male in order for it to be accepted as a profession along with other

“masculine” professions such as medicine and law (Kirkham, 1992; Kirkham & Loft, 1993). But this gendering resulted in the marginalisation of women into particular areas of professional accounting work such as taxation and the over-representation of women in routinised accounting tasks within the office (Kirkham, 1992).

This is illustrated in Table 2 which summarises the number of males and females identifying themselves as accountants or clerks from New Zealand census data.

The data in Table 2 indicate how the occupations of clerk and bookkeeper were increasingly feminised. Once women began entering the paid work force in substantial numbers, the percentage of the bookkeeper and clerk classes which were female grew steadily. For example, in 1896, 4.96 per cent of the “Clerk” classification and 3.77 per cent of the “Clerk, cashier, accountant, bookkeeper (undefined)” classification were women. By 1906, women comprised 13.65 per cent of the “Clerk” classification and 31.55 per cent of the “Clerk, cashier, accountant (undefined)” classification. The increase becomes more striking as each decade passes, so that by 1945, 46.99 per cent of the “Clerk” classification and 85.76 per cent of the “Bookkeeper, ledger keeper” classification were women. The percentage of women in the accountant classes grew at a significantly slower rate. In 1896, there were no women who identified themselves as accountants. By 1906, only 3.19 per cent of the “Public accountant, auditor” classification were women and even by 1945, the “Accountant, cost accountant” classification included only 14.08 per cent women while the “Public accountant, audit inspector, auditor, taxation consultant” included only 3.82 per cent women. These percentages are remarkably lower than the percentages who were in the bookkeeper and clerk classifications.

This data is similar to the United Kingdom data discussed by Kirkham & Loft (1993). Kirkham & Loft (1993) showed how the occupation of “accountant” came to be gendered male and “clerk” gendered female. Furthermore, they showed the professionalisation process for accountants resulted in, not only an occupational hierarchy in accounting, but a gender hierarchy as well. They argued that “accounting came to be constituted as both ‘professional’ ... and ‘men’s work’ and clerical tasks, including bookkeeping, as ‘menial’ and ‘women’s work’” (Kirkham & Loft, 1993, p.513). This “distancing” of the occupation of accountant from the occupations of clerk and bookkeeper is not investigated in detail in this paper. However a similar process appeared to take place in New Zealand.



**Table 2: The number of persons identifying themselves as accountants or clerks (drawn from the Census)**

	Total	Male	Female	% Female to Total
<b>1891</b>				
Accountant (Note 2)	66	65	1	1.52
Clerk (Note 2)	2,626	2,609	17	0.65
Clerk, cashier, accountant, bookkeeper (undefined)	2,898	2,856	42	1.45
<b>1896</b>				
Accountant (Note 2)	32	32	0	0
Clerk (Note 2)	4,310	4,096	214	4.96
Clerk, cashier, accountant, bookkeeper (undefined)	3,311	3,186	125	3.77
<b>1901</b>				
Public accountant, auditor (Note 5)	170	170	0	0
Accountant (Note 2)	395	384	11	2.78
Clerk (Note 2)	6,268	5,711	557	8.89
Clerk, cashier, accountant (undefined)	2,638	2,145	493	18.69
<b>1906</b>				
Public accountant, auditor (Note 5)	188	182	6	3.19
Accountant (Note 2)	366	366	0	0
Clerk (Note 2)	9,832	8,490	1,342	13.65
Clerk, cashier, accountant (undefined)	4,586	3,139	1,447	31.55
<b>1911</b>				
Public accountant, auditor (Note 5)	258	254	4	1.55
Accountant (Note 2)	359	356	3	0.84
Clerk (Note 2)	13,557	11,009	2,548	18.79
Clerk, cashier, accountant (undefined)	5,024	2,831	2,193	43.65
<b>1916</b>				
A limited census was carried out in 1916. No data is available about the number of clerks or accountants.				
<b>1921</b>				
Public accountancy and auditing:				
- Accountant (Note 5)	806	770	36	4.47
- Auditor (Note 5)	21	20	1	4.76
- Clerk	366	199	167	45.63
Accountant, bookkeeper	4,291	3,184	1,107	25.80
Auditor	42	40	2	4.76
Clerk (Note 3)	26,270	18,013	8,257	31.43
<b>1926</b>				
Public accountant, audit inspector, auditor (Note 5)	939	905	34	3.62
Accountant, cost accountant	2,738	2,465	273	9.97
Bookkeeper	1,331	333	998	74.98
Clerk (Note 3)	27,130	19,361	7,769	28.63
<b>1936 (Note 4)</b>				
Accountant, cost accountant	3,057	2,822	235	7.69
Public accountant, audit inspector, auditor (Note 5)	1,174	1,061	113	9.62
Bookkeeper, ledger keeper	1,267	283	984	77.66
Clerk (Note 3)	40,637	24,215	16,422	40.41
<b>1945 (Note 4)</b>				
Accountant, cost accountant	2,988	2,567	421	14.08
Public accountant, audit inspector, auditor, taxation consultant (Note 5)	1,284	1,235	49	3.82
Bookkeeper, ledger keeper	1,664	237	1,427	85.76
Clerk (note 3)	41,703	22,106	19,597	46.99

### Notes

1. The classifications of accountants/clerks etc. used in the Census were changed from time to time.
2. These figures are the aggregates of all accountants/clerks employed in specified industries (e.g. insurance, shipping).
3. These figures are the aggregates of all "clerk" occupations excluding law clerks.
4. There was no Census in 1931, 1936 or 1941.
5. The Census figures are self-reported and will not necessarily agree with the figures in Table 1.

There is no doubt that in the early and middle years of this century the accounting profession was regarded as masculine in the view of members of the NZSA. A perusal of a substantial number of Yearbooks and Accountants' Journals between 1910 and 1959<sup>4</sup> yielded very few references to women as members of the profession. In the minutes of the 1911 Annual General Meeting (AGM) a member referred to "boys and girls fresh from school ... whom we hope in the future to harvest into this Society" (NZSA Yearbook 1911, p.200). In his address of 1939-1940, the President commented on "the value placed on membership in our Society by young men and women following a commercial career" (NZSA Yearbook 1939-1940, p.35). In the 1948-1949 Yearbook the President referred to "young men and women" (NZSA Yearbook 1948-1949, p.55) when discussing strategies to encourage young people into the profession. But in the same section of his speech the President referred to "boys leaving school" and "young men" beginning their careers. Incidentally, in this Yearbook a Miss M Dwyer spoke at one meeting in regard to organising trial examinations (NZSA Yearbook 1948-1949, p.32). This was the only reference found to a woman speaking at a meeting in all the Yearbooks reviewed. After a meeting of the Christchurch branch, in August 1940, it was reported that supper was served by "the lady members" (*Accountants' Journal*, Vol.XIX, 1940, p.87). All of the other hundreds of general references to members are masculine, for example "gentlemen", "men", "boy", "he", "him" and "his".

As has been noted elsewhere (for example, Lehman, 1992; Thane, 1992; Coney, 1993), the Second World War created conditions that required the use of female labour in areas which were previously almost entirely reserved for men. Table 1 shows a 182 per cent increase in the number of women members from 1941 to 1950. An extract from the speech of the NZSA President at the 1941 AGM reveals the dilemma facing members in public practice at this time (NZSA Yearbook 1940-1941, p.42):

Prior to the last war, it was invariably only a principal who was allowed to audit the books. Later the senior audit clerk was introduced and took charge of the audit. It looks as though this war will produce a further change in the direction of female audit clerks. If this war continues for any length of time,

the profession will be in a serious position, as far as trained employees are concerned. It is not possible to get juniors and train them, as they are no sooner useful than they too are required for military service. It means that if the profession is to get through its work – and with the many regulations at present in existence the work is becoming more complicated – the only solution I can see is the introduction of the female audit clerk.

Many members of the NZSA were serving in the armed forces during the early 1940s, 16 per cent of the total membership by 1942 and reaching 29 per cent by 1944.<sup>5</sup> There was an attempt in 1942 by the NZSA to have public accountancy declared a reserved occupation but this request was turned down by the Manpower Controller (*Accountants' Journal*, Vol.XX, 1942, p.209). This attempt may have been partly triggered by a reluctance to use female audit clerks. One would have expected to observe a significant increase in the percentage of women members as a result of World War II and, as Table 1 shows, this was the case. Post-War, women had to give way to returning servicemen (Lehman, 1992) and again justifications had to be found for failing to employ and promote women. Lehman (1992, p.273) summarised arguments used in the literature for not allowing women to progress within the profession. In summary, these were that it was a waste of time and money to train women because they will marry and have children; women are restricted in the kind of work they can do (for example, inventory work and out-of-town assignments); women are unacceptable to some clients; and lastly women are unacceptable to male colleagues especially in a supervisory relationship.

The above section summarises the history of women in the New Zealand accountancy profession in the early and mid years of the twentieth century. It also reviews the main theories put forward to explain the failure of women to enter the profession and to progress within it. It was intended to discover, through the oral history methodology, if the experiences of the women interviewed supported these theories. Was it difficult for them to enter a profession so firmly gendered masculine? Once in the profession, was their career progression hampered by some of the beliefs and prejudices identified by Lehman (1992) and Kirkham and Loft (1993)?

### Oral history methodology

This research method involves gathering and processing recollections of events and experiences in people's lives and of the society in which they lived through an interview process. It results in a "subjective" record of how one man or woman looks back on part of his or her life. This record is generally obtained by means of a tape-recorded interview and is a means of preserving information about events and experiences. The interview process can bring different generations together and the stories told help in understanding how an individual's experiences have been shaped by events, social structures, environment and relationships. Hammond and

Sikka (1996) argue for the use of oral history in accounting in order "to give sustained visibility to the lived experiences of the wide variety of communities affected by accounting" (p.80).

The oral history interviews summarised in this paper contain verbal recollections of events, circumstances, attitudes and feelings of women employed as professional accountants in the 1940s and early 1950s. They involve looking at history on a personal basis in order to illustrate the human side of accounting history. The women interviewed were not major figures in the field of accounting (as opposed, for example, to those interviewed by Baskerville in her 1999 study of Current Cost Accounting in New Zealand). Hammond and Sikka (1996) however advocate the use of oral history for the purpose of recording the experiences of those who are usually not heard from in accounting. In each case the interviewees were initially encouraged to express their experiences freely without the constraint of a structured format but gradually a standard set of questions was introduced in so far as these had not already been covered. This is the approach recommended by Thompson (1988).

The survey sample resulted from an introductory letter and short questionnaire being sent to all women members of the Auckland branch who joined the NZSA from approximately 1930 to 1950 (34 members). Sixteen members replied. Eight respondents who had worked as accountants in public practice or the corporate sector for reasonably lengthy periods were interviewed. Of the other respondents, two practiced only briefly, three worked in education or the legal sector and three were not available at the time of the interviews for personal reasons.

Oral history interviews have some limitations. These include the inability of interviewees to reconstruct the past accurately in that human memory is often unreliable (Edwards, 1993) and the possibility that interviewees may embellish their actions because they are reflecting on the past with attitudes of the present and this can alter their perception of prior events. There is a tendency to restructure and selectively recall the past to support claims made in the present (Shopes & Frisch, 1988) or to rework the past to magnify and improve one's role in it (Collins & Bloom, 1991; Goodyear, 1994). In other words, interviewees may modify their recollection of the past in view of subsequent events and conditions. However, Thompson (1988) noted that memory is not so subject to error as to invalidate the usefulness of information gathered from retrospective interviewing. The fact that evidence may not be totally accurate nor unbiased does not mean that it is unusable.

It was necessary for the interviewers to do their best to conceal their personal feelings about possible gender bias in the accounting profession. The interviewers recognised their own influence in the interview process and avoided questioning that could unwittingly be tailored to suit their own personal assumptions and tried not to let their expectations rub off on respondents and influence the responses. It

was necessary to try to keep a balance between what was thought to be important and what the women being interviewed thought was important. It was also necessary to make no attempt to adjust results to credible conclusions.

### The experience of eight New Zealand women accountants

Oral evidence drawn from the eight women members of the New Zealand profession is presented in this section.

#### Preliminary information

Some preliminary information was obtained from each woman prior to conducting interviews and this information is summarised in Table 3 below.

**Table 3: Preliminary information about interviewees**

Interviewee	Year joined NZSA	Main areas of work
Miss A	1941	<ul style="list-style-type: none"> <li>• Public practice (6 months)</li> <li>• In the manufacturing division of two then large companies</li> </ul>
Miss B	1946	<ul style="list-style-type: none"> <li>• Public practice (2 years, 8 months)</li> <li>• Corporate sector (11 years, 6 months)</li> <li>• Local authority (2 years, 7 months)</li> <li>• Education (26 years)</li> </ul>
Miss C	1952	<ul style="list-style-type: none"> <li>• Corporate sector</li> </ul>
Miss D	1950	<ul style="list-style-type: none"> <li>• Public practice (33<sup>1</sup>/<sub>2</sub> years)</li> <li>• Corporate sector (10 years)</li> </ul>
Mrs E	1948	<ul style="list-style-type: none"> <li>• Education</li> <li>• Corporate sector (10 years)</li> </ul>
Miss F	1944	<ul style="list-style-type: none"> <li>• Public practice</li> </ul>
Miss G	1942	<ul style="list-style-type: none"> <li>• Public practice (25 years)</li> <li>• Insurance (5 years)</li> <li>• Optician (1<sup>1</sup>/<sub>2</sub> years)</li> </ul>
Miss H	1942	<ul style="list-style-type: none"> <li>• Corporate sector</li> </ul>

#### Family background and encouragement

As Table 1 shows, during the years that the interviewees were joining the NZSA there were very few women members. Each woman was asked to describe the pathway that led her to become a public accountant.



Miss A made her way into accounting through a secretarial course:

... after I had matriculated I started off in a newly formed education centre at the then technical college which was called a diploma class. It was between technical and university I guess and I was taking a secretarial course with bookkeeping which was about the only career that a female could have other than nursing. I had a very good lecturer ... and he and my father got together and between them they decided that accounting would be a good profession for me. That's how I got into it and I started work after about three months and continued on with this secretarial course for about another three months and then found that I couldn't do everything so I just took the accounting subjects from then on and eventually qualified.

Miss D came from a very well educated family:

At school I did well, it was taken for granted I would go to university. My parents had both been [to university], mother had been a teacher while I was at school, father was a solicitor. Arts subjects meant a BA, meant teaching, but no way did I want to be a teacher. Father said law was no game for a girl ... so therefore I ended up doing accountancy.

Miss F was the daughter of a public accountant who had his own practice. She started working in his office as a typist and when she was 21 began to study accountancy. It was expected that she would be an accountant and would do well in her studies.

One of the interviewees came into accounting almost by accident. Miss H's mother worked at Seddon Memorial Technical Institute and wanted her daughter to get matriculation. She got the prospectus and enrolled Miss H in accounting, among other subjects, but apparently this class was really only meant for boys. "[T]here was only four or five girls in the boys' class you see and we trailed around in the boys' class and they didn't like us". In spite of this, Miss H continued with accountancy and completed three professional papers before she left secondary school.

Two women had been working in offices for several years before they decided to study accounting. Miss C had done well at school and the principal encouraged her to go to university and become a teacher or librarian. "I didn't know what I wanted to do but I knew two things I didn't want to do or be was a teacher or a librarian". She left school and soon had a job with a ladies' fashion retailer:

The boss's son was running the office and he went off into the Armed Forces and I was left running the office and then eventually he came back and I realised then that I wasn't going to get any place. I was going to be in a dead end clerical job all my life and decided to do something about it. That's when I started [studying] accountancy.

Similarly Mrs E had been working for ten years before she decided to begin studying. One of her employer's auditors gave her the idea of studying accounting:

I got talking to him and he was going for his accountancy and he told me about that and when I went home that night I said to Dad, 'I think I'll go for accountancy. I've been talking to a lad today and accountancy interests me, I'm doing it now, but I'm not qualified and I think I'll do it'. Dad said to me 'You'll never get there. You've been ten years away from school, you'll never knuckle down to it'. And I said 'If I didn't think I would, I wouldn't do it'.

Miss G had a good secondary education:

I've got to thank my father for that. He was a Scotsman and his attitude was if he had a lot of money to leave and we had not had an education we would be at the mercy of the first person who could get around us ... whereas if he gave us a good education that was the best plan for us. This was at a time when the general attitude was what's the use of giving a girl education, she'll only get married.

However "I had no conception of what I wanted to do except everybody assumed that I would be a teacher and I didn't want to be ...". She chose accounting because "that's what my sister's current boyfriend suggested".

As can be seen, several women commented that they had gone into accounting because they did not want to be teachers. However, Miss B was different.

I'd always wanted to be a teacher from a youngster but when I was 11, I got this bone disease and in those days there was no antibiotics or anything like that and so all through my teens I was wrestling with this thing. When the time came that I would have applied to go to training college, I wasn't medically fit and so I had to choose a more sedentary occupation and that's how I came to be doing accounting.

Most of the women were encouraged in their study. Miss A received a lot of encouragement:

I was encouraged by my family. My family were very education orientated and that was the thing to be, educated. I was also encouraged by the lecturers that I had ... . Yes, I had every encouragement from the people that I was involved with.

Miss D was fortunate in her family background "I was encouraged, yes. It was taken for granted that I wanted to go to university". Miss F was also strongly encouraged, given that she was working in her father's firm and she had no brothers. Miss C who began her study when she was older and living away from home just did it "on her own".

An emerging theme here is that women who became professional accountants at this time came from families who valued education and encouraged their daughters to higher study. Some women appeared to gravitate towards accounting as an alternative to other careers for intelligent women, such as nursing and teaching. Their mentors were male (fathers, lecturers and subsequently employers) because, as has been noted elsewhere in relation to other professions in New

Zealand, there were “few women high in professions to act as role models or as helpers to young women at the beginning of their careers” (Hughes, 1980, p.135).

### Educational experience

The interviewees were asked to talk about attending classes and whether the lack of many other female students was significant. Miss A described how she felt in the classroom: “Terrible. I was blushing all the time. I was very young ... I didn’t speak out very much, when you are, well nearly the whole time, the only girl in the class ...”. Miss D began her studies just as World War II had ended:

It was 1945 when I had my first year. I struck all these returned servicemen coming back, large classes of over a hundred. I remember one year there were only two of us in a fairly large class of one subject.

Miss H “always just sort of scuttled in and sat at the back and I think my friends did too”. Miss C reminisced about her first class:

I always remember the first time I had to pluck up courage to go into a class full of men. There were 24 men and me. This would be about 1947 I think ...

When Mrs E went to her first class she sat right down in the front row and the lecturer said to her “Would you please move from the front and sit further near the back”. Mrs E asked why and the lecturer said “I don’t like women sitting in the front row”. Mrs E was not intimidated by this and replied “If I want to sit here I will sit here”.

Accounting students at the time attended classes part-time in the evenings up to four nights a week and this was the case with all of our interviewees. Miss A studied at night school, from 5.00pm to 9.00pm, four nights a week. “I smile now when through my working life ... all the boys coming on would get hours off work to go to day lectures”. Miss D studied at university:

I did it at university, very much part time. I started work at the age of 17 ... . Worked during the day and at 5 o’clock at night I gobbled a biscuit at my desk and rushed up the hill to university. I had three hours’ lectures until 8.00pm normally and arrived home on the tram before 9.00pm and had dinner waiting for me.

Were the women the subject of any adverse comments about their presence in the lecture theatre or classroom? Apart from Mrs E (quoted above), none could remember any such comments. Miss D said she had no adverse comments but on the other hand she was so busy that she never really had a university life as such. Miss A also could not recall any adverse comments:

Well the adverse comments came when one applied for positions. It was just that you were not promoted to those positions or given those positions and it was not so much an adverse comment as the fact that it was a man’s job.



### Gender bias in promotional practices

Lehman (1992) identified some methods by which discriminatory practices were built into work structures which might have superficial equality. These included type of job assignment, opportunities for training, wage fixing differentiation and the exercise of authority (that is the belief that women could or should not exercise authority over men). She also referred to the exclusion of women from the acquisition of organisational knowledge necessary for promotion through the "old boy network" and the belief that a woman had to behave more like a man in order to succeed. Did the barriers and prejudices she identified in the United Kingdom and the USA operate in the New Zealand scene? We asked the women to describe their career paths.

Miss D started with a sole practitioner:

I started off with a lone, sole accountant. I was his first and only staff so I learned to type pretty quickly as well and it was very good training because I had to do everything. The messages, the banking, the tea, the mail, everything

...

Later on Miss D worked for a large public accounting firm which she remained with for many years "I was the first qualified woman they had on the staff. [A senior partner] looked at me and couldn't believe it". After Miss D had been with the large firm for some years, a new hierarchy of managers was introduced. Miss D had worked in a senior position in the accounting section but was not made a manager for several years:

It wasn't until I was side stepped out of accounting – they took me out onto administration and brought one of the boys in from auditing into the accounting section and he was promptly made a manager, whereas I still wasn't a manager ... well it took me 18 years to become a manager, whereas the boys all got it in seven years and even then I sort of felt I was side stepped into it, because eventually I was made the Office Manager.

Miss D did find this distressing "That was a bit hurtful, but it was just pure and simple well I was a woman". Miss D knew that there was no possibility that she would be offered a partnership:

... it suited me. I wasn't really looking for the responsibility of a partnership or anything like that ... it didn't really worry me. I was never told that [I wouldn't be a partner]. I never really asked. It was fairly obvious I wouldn't be because there weren't any women partners right through my years there ... .

Miss A spent almost her entire working life as a manufacturing accountant "It's quite a different life from being in a public accountant's ... I didn't ever have to make the tea or anything like that which some of the females did". Miss A was quite a feisty woman and was perhaps of all our interviewees the most inclined to question her status in relation to male employees: "I did suggest at one time to one

of our top men wondering when there would be a female on the board and he said 'Oh God, never I hope'".

Miss F worked for the accountancy practice started by her father. When Miss F's father died, her cousin came in to carry on the family firm. Unusually, Miss F's cousin asked a woman to join him in partnership:

Miss K was an accountant on her own ... but when the war started my cousin asked her to join the firm because of the fact that he might be called up and so that the firm would carry on.

Miss F did eventually become a partner herself but this was only when a suitable male was available to join at the same time. Miss F's sister described what happened:

It was funny; they waited until there were two to join in partnership ... Or else [there would have been] two women against one man, so they waited until there was the other man ready to come into the firm ... There was always even pecking.

It is interesting that the fact the firm already had a woman partner prevented Miss F from progressing for many years.

Miss H had a similar career path to Miss A. She was employed by a manufacturing firm before she had completed her study and remained with that firm until she retired. Her pathway into this work was interesting. Miss F's cousin phoned the accountancy department where Miss H was studying and said that a client of his wanted a female accountant. Miss F's cousin must have had a very benign attitude towards employing women. He was in partnership with a woman and Miss H mentions other examples of his encouraging women into the profession. Miss H was very happy with her employment situation:

I sort of grew with that firm. At times I wondered whether I would shift but I couldn't get anything better than what I had and I just stayed there and in 1951 we went to England. They just kept the job open for me for when I came back. They wrote to me when I was over there, the sooner you come back the better, so I just sort of came back to it and I stayed with them until I retired. Then about two or three years before I retired we were taken over and if we hadn't been taken over I'd have been there still. They treated me very well, I could never complain.

She did however work long hours: "Mind you I think I probably worked more than what a man would have done – I've never let anything beat me" and she was keen to embrace new technology (as were several of the interviewees):

When it came to computers, I think they all thought I was a bit of a stick in the mud and I wouldn't want a computer but I was determined and I remember I used to bring it home here to try and decipher it – far more than what a man would have done.

Miss C had a long, varied and successful career. She worked for several companies in the “rag trade” and by the time she was 34 years of age she was the secretary of a publicly listed company, probably the only woman to hold such a position at the time (in the mid 1950s). This was a very responsible job. She prepared:

all the printed reports, the ones circulated to the shareholders and stock exchange and that sort of thing. I used to have to do all the proof-reading and things. Heavens yes, there was only me. All the company secretarial duties relative to a publicly listed company together with all the administration and accounts. I was a member of the top executive team – General Manager, Sales Manager and self. I was office manager, credit control, monthly accounts, cash flow, consolidated accounts, licensing and importing, budgeting, financial management and reporting, all accounting functions and responsibilities.

Miss C worked long hours:

I had the night shift very well trained – they’d bring me in cups of tea in two hour intervals when I was working over and I remember one night going down to see the foreman of the night shift just to say I was going off the premises at about 1.00 o’clock in the morning. You don’t have to be in till 11 o’clock tomorrow night, I still have to be in at 8 o’clock in the morning.

She became Technical and Research Officer at the NZSA:

My main focus was doing agendas, writing reports. I’m a figure person and after two years of that I missed the excitement of being in business and making a profit.

She soon returned to the “rag trade”, again as company secretary for several firms, before high blood pressure forced her to take on less stressful jobs. Miss C probably reached the highest position of any of our interviewees.

Miss B began her working life in a firm of public accountants.

I was very happy at [the accounting firm] because you learn a terrible lot in a public accountants’ office, very much more than if you’re in one firm when you just do a little part of the work ... but my father was not at all pleased with the salary ... it was a guinea a week which even for those days was very low. It was regarded, I suppose, as a sort of apprenticeship if you worked for a public accountant. But if I’d gone elsewhere I would have got the princely sum of 30/- as a starter. So Dad ... got me a position at the Council which wasn’t as interesting.

By this stage Miss B was qualified and she was bored by the repetitive nature of her work as a cashier. However, by about 1950, there was a shortage of teachers and she turned to teaching, the career that she had really wanted in the first place.

Mrs E also eventually entered the teaching profession but prior to this she worked as an accountant for several different commercial firms. In two of the companies she worked for, she felt passed over because she was a woman.

I went from the branch accountancy section into head office accountancy so I was virtually the head office accountant. This was during the war period and

then the men started coming back from overseas and they appointed [a man] as head office accountant and I had to work under him which wasn't really on as far as I was concerned.

She left this company

and then at [a later employer] virtually the same thing happened when ICI took over and I'd been their sales accountant. ICI said no women in charge of departments and then they appointed a man there and I used to get a ring from him regularly about once a week 'what do I do about so and so'. Till finally I said 'look I have left ... if you can't do the job find out how to do it'.

In spite of these setbacks, Mrs E was quite cheerful "I haven't had a lot of battles though, not really".

Miss G spent 25 years of her working life with a medium sized firm of public accountants. She never had any staff working for her but completed the full sets of books for the clients she dealt with from start to finish. During the time she worked for the firm, there was never any suggestion that she should be made a partner. She recalled how a young man was brought into the firm and encouraged to be a partner:

One of the young boys was initiated into the partnership. I wasn't exactly young when I started with them and this boy had come in green from school but it's an indication [of sexist treatment]. It's the boys who were encouraged so perhaps I was a bit of a misnomer -- born the wrong time.

Some of these women were given work assignments that were routinised, mundane and without power or responsibility. It seems, even though they were members of the profession, their work assignments primarily related to office management, bookkeeping and clerical tasks. Here is a male dominated profession slotting professional women accountants into feminised, routine accounting work (Kirkham & Loft, 1993).

### **Discriminatory practices in compensation**

One apparently almost universal discriminatory practice was to pay women less than men. Miss A described

being introduced to a director of the company 'We employed her because she was cheap labour' ... all in a joking way but of course it was true and I was told often that I was one of the best accountants but it didn't ever reflect in salary. I had even had it said that equality would be the ruination of New Zealand ...

Miss D was very aware that she was paid less than men in similar positions from the very start of her career:

I went into a commercial job and got that because I was going to be cheaper ... I think, all the jobs I had. I had no trouble getting but there was the remark each time that I was a bit cheaper.

Later in her career, when she became office manager in a firm of public accountants, she was responsible for the firm's payroll: "Because by that stage ... I was doing the pay and I always knew where I stood". Miss D commented that there was a set pay scale for the various ranks within her firm's hierarchy, but one's pay depended upon where one was placed within that hierarchy.

Miss B also worked for a firm of public accountants:

I used to get a bit peeved that young fellows would come into the firm and I would be training them and they would be on a higher salary than I was because you didn't have equal pay in those days. Not that I was terribly peeved because you accepted it – that's just how life was. Women weren't paid the same as men.

Miss G worked for twenty five years for another firm of public accountants. She doubted that she was paid the same as the men:

But as far as I was concerned, okay maybe other people were getting more but I liked the job, I liked [the employer]. I think he was the best employer I ever struck. If you wanted to go to the doctor in the firm's time you could go as long as you made up the time. Well that was reasonable ... Money isn't everything. I'm quite sure that the male sex were probably getting twice as much as I was. I could be wrong, I don't know.

Miss G however was a bit annoyed about the pension scheme:

They started the [pension] scheme. I thought, it's compulsory saving as far as I was concerned and the firm was big-hearted enough to subscribe 5 per cent [for Miss G but] the firm was paying the lot for the men.

Miss H did not feel discriminated against on the basis of pay:

I'm sure I was ... However I was very well treated, really. I mean I could never better what they were giving me ... I don't know whether I would have got the same as a male. You'd apply for something, the salary was never the same. I had a car, which was good in those days and I was in the super scheme.

Mrs E also felt that she was treated fairly:

Well, there weren't any men on the same level as me ... they were either manager of a section of the paint department or the head of the reps or something. There was no comparison. I had always been treated fairly ...

Miss C became the secretary of a listed public company at quite a young age: "I know I wasn't getting the same salary as the previous Company Secretary". In 1968 she applied for a job and: "that was the first job I was offered what they were prepared to pay for the job and I wasn't knocked back because I was a woman" and by 1972 she was given a company car.

### **Access to organisational knowledge**

Kirkham (1992) and Lehman (1992) refer to the exclusion of women from the acquisition of organisational knowledge necessary for promotion, for example

through the “old boy network”. Miss A described what happened when she and another woman member attended an NZSA Conference:

I don't really know whether I should tell you this on record, but there was a dinner and only two of us applied to go to the dinner and so we were contacted and told we could have anything else, but not go to the dinner ... We might have restricted them in perhaps the stories they were going to tell or something like that. I don't really know.

Miss H attended a Presidential dinner in the 1940s and also felt excluded:

I can always remember once when Dave Steen was made the President, and I'll never forget it, because I always felt that the men accountants resented the women. They had a dinner for him at the Farmers and they had drinks beforehand and then when they went into the dining room the men all just went straight in, boom, and left the few women to straggle in after and I don't think there were enough chairs for all the women ... I'll never forget that.

We gained the impression that this was the area in which the interviewees had the most difficulty articulating their feelings. Most quickly dismissed the question and said that they did not have a problem working with men or being in charge of men. Miss C for example said she did not feel excluded from the “old boy network” because she was used to working with men. Miss D, when asked if she ever felt excluded, described how she did attend her firm's “Friday night drinks for staff sessions”, how she kept a radio in her office and the men often asked her for updates on sports scores and how since retiring she had been asked to attend a dinner held annually by retired partners and their wives. Only Miss A and Miss H related anecdotes in which they did feel excluded from male camaraderie. It must be kept in mind that most of the interviewees were single women and that the mores of the 40s, 50s and 60s would have inhibited them from social contact which would now be more acceptable. The women were products of their time and cultural givenness may have blinkered them to their exclusion. But occasionally, their comments indicated a denial of access to male networks.

### Job satisfaction

In spite of some frustrations in terms of promotion and remuneration, the women had a lot of job satisfaction. Miss A was very cheerful about her career:

I had trained quite a few boys and some females. When I say females I mean other staff, the older people in the area. All my boys went out and got very good jobs. They always came back to me as did some of the younger girls who branched out. Yes, that was satisfying. I always felt that that was part of my reward rather than the meagre salary that I got because there was never ever equality.

For her, satisfaction came from having a happy staff:

[I]n the end I gave up even trying to get salary increases for myself because I felt that so long as my staff got increases and were satisfied because without a

good staff you had no hope. So in that way I had good staff, they were happy in their work and so we got good results ... So that's job satisfaction. I suppose that sounds silly today, but job satisfaction did make up quite a lot.

Miss D also enjoyed her work and became an important person to the partnership she worked for:

I would have liked more recognition of the manager's job ... I was nearly ten years as manager, administration manager ... I was doing all the confidential things for the partners, doing all their reports, their tax figures, things like that.

Miss H was very enthusiastic about her employers and her working life and said at the close of her interview "I'm afraid I am very unsatisfactory. If you wanted some complaints, I haven't got any". Miss B made a similar closing comment:

I can't honestly remember anything much in the way of discrimination at all until I went to lecture at teachers' college. I can't give you any hair-raising stories. I have had a very happy working life. I can't think that I was ever discriminated against.

Mrs E summed up her career as follows: "I've enjoyed every minute of my time since I started studying accounting".

These women talked frankly and reflected seriously on their experiences and appeared to enjoy the opportunity to tell their stories.

## Analysis

Although there were no formal barriers to entry to the New Zealand accounting profession, accounting was seen as a male profession and seldom chosen as a career by women. Until 1980 the percentage of women members in the NZSA was so small as to be insignificant (0.74 per cent in 1911 to 4.23 per cent in 1980, Table 1). It appears that intelligent women chose accountancy as a career as a default option because they did not want to be nurses, librarians or teachers. They made this choice at the instigation of male advisors (particularly fathers) and were supported in their decisions by their families. The women we interviewed generally came from well-educated families (for example, one father was a chartered accountant another was a solicitor while one mother was a school teacher) and it was often taken for granted that they would go on to tertiary education.

The literature (Lehman, 1992; Kirkham & Loft, 1993; McKeen & Richardson, 1998) has identified a number of barriers to career progression for women accountants including being overlooked for promotion, low salaries and being limited to repetitive clerical tasks. Most of the women we interviewed accepted that they would not be promoted to manager positions and that their work was often considered to be "a man's job". One woman reported that it took her 18 years to become a manager in contrast to the seven year promotion path for men. Another had experienced a discriminatory company policy which did not allow

women to be in charge of departments. Two women mentioned that they lost their positions as head office accountants when the men returned after the war (Lehman, 1992; Coney, 1993; Kirkham & Loft, 1993). It appears that the women were disadvantaged by the assumption that they lacked the characteristics for leadership and it is fair to conclude that they experienced discrimination in appointments and promotion.

The women were particularly frustrated by the lower pay scales for females noting that younger, less experienced male employees, sometimes working under the supervision of the women, were paid higher salaries. One woman was openly described as “cheap” labour (albeit in a joking manner) and another reported a 95 per cent differential between employee contributions to a pension scheme for men and women. These lower pay rates certainly did not arise because the women were less qualified than the men.

The literature reports the allocation of work roles on the basis of gender and the marginalisation of women into routine bookkeeping work. Some of the women we interviewed were held in basic clerical tasks although some had senior responsibilities such as preparing confidential reports, company secretary tasks, budgeting, preparing consolidated accounts, and financial management. However they generally did not have the status or pay that went with those responsibilities.

Lehman (1992) and Kirkham (1992) discuss the role of male camaraderie and women’s exclusion from the “old boy network”. Two of the interviewees had been hurt by their treatment at special functions; exclusion from a professional conference and being ignored at a presidential dinner. This may have reflected the social culture of the time and indicates the way in which the male members viewed their roles in the professional body.

Despite the obstacles to progression, the eight women we interviewed obtained satisfaction from their chosen careers. They were at times frustrated with the routine tasks they had to perform, the general unavailability of partnership options to them and the differential pay levels. However they did not seek to change the male-dominated profession but accepted the status quo. As far as they were concerned, discrimination was simply a reflection of society’s values at the time. This enabled them to accept their position as the “invisible” members of the profession. Ironically these women managed to achieve the status of “professional accountants” but the problem was that in some ways they were treated more like “clerks” in terms and conditions even though they often did professional accounting work. Their gender disadvantaged them even though they had the formal qualification.



## Conclusion

Although New Zealand was the first country within the British Commonwealth to allow women to enter the accounting profession on a continuous basis, this did not result in a large number of women becoming professional accountants. Documentary evidence, such as Yearbooks of the professional body, reveals that the accounting profession in New Zealand was strongly gendered masculine until the later years of the twentieth century. Census data confirms a distancing of the accounting profession from other occupational categories such as clerks; the feminisation of the occupational category of clerks; and the male domination of the public accountancy profession.

Interviews with women professional accountants who entered the profession in the 1940s and 1950s reveal that the interviewees were discriminated against in their career progression and in the level of their remuneration on the grounds of gender. Although some had jobs of responsibility and found satisfaction from dealing with the complexities of accounting and the demands of staff supervision, others were slotted into routine accounting work without much power and responsibility.

The oral history methodology has provided an understanding of how these women experienced their workplace environment as accounting professionals. Their testimonies give a nuanced insight into the women and their lives. Common understandings emerged around the constructs of family background, education, discriminatory workplace practices, exclusion from organisational knowledge and job satisfaction. These understandings resonate with the extant literature on gender and the professionalisation of accounting.

By 2000 women made up 30 per cent of the membership of the ICANZ. Research in 1995 (Neale, 1995a and 1995b) revealed that women NZSA members were still significantly behind male members in terms of career outcomes such as remuneration and seniority. This research demonstrates that, although the percentage of women in accounting has increased, there has not been a corresponding change in the hierarchy of the profession. Further research is needed to explore the experiences of women chartered accountants working in the current social and professional environment.

## Notes

1. The *New Zealand Society of Accountants Act* 1908 combined the two existing professional bodies. As a transitional measure, the Act allowed the registration of any person who had three years' experience as an accountant prior to the passing of the Act. This caused a rush of applications and it appears that a number of women applicants were included.
2. The figures are not shown at exact 10 year intervals because in earlier years the "census" of members was not taken on the same day each year. There was only one yearbook, for example, covering both 1910 and 1911 and the list of members was as at 31 December 1911. In 1920 the list of members was at 30 September 1920 and in the 1930 yearbook the list of members was as at 30 June 1931. However, given the slow rate of increase in the number of women members this irregularity is not significant.
3. Some comparisons to the United Kingdom: in 1945 0.76 per cent of chartered accountants were women (Thane, 1992). By 1988 9.7 per cent were women (Thane, 1992).
4. Yearbooks for 1910-1911, 1911-1912, 1912-1913, 1913-1914, 1914-1915, 1915-1916, 1916-1917, 1917-1918, 1918-1919, 1920-1921, 1922-1923, 1926-1927, 1930-1931, 1939-1940, 1940-1941, 1941-1942, 1942-1943, 1943-1944, 1945-1946, 1946-1947, 1947-1948, 1948-1949, 1949-1950, 1950-1951, 1951-1952 and 1957-1958 were reviewed.
5. The NZSA 1941-1942 yearbook (p.31) records 487 out of 3,050 members in the armed forces. The NZSA 1942-1943 yearbook (p.31) records 895 out of 3,136 members in the armed forces. The NZSA 1943-1944 yearbook (p.31) records 936 out of 3,205 members in the armed forces.

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