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Linda M. Kirkham

Anne Loft

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## INTERFACES

Linda M. Kirkham  
UNIVERSITY OF MANCHESTER  
*and*  
Anne Loft  
COPENHAGEN BUSINESS SCHOOL

### THE LADY AND THE ACCOUNTS: MISSING FROM ACCOUNTING HISTORY?

*Abstract:* Amanda Vickery's, *The Gentleman's Daughter: Women's Lives in Georgian England*, [1998] provides a challenging and controversial account of the lives of genteel women in provincial England. In this review essay, we consider the implications of her insights and revelations for accounting history research. We argue that her work raises a number of issues concerning what and where accounting took place in the 18th century. In particular, it is suggested that the detailed 'accounts' contained within genteel women's pocket books were a means by which they came to 'know' their household in order to manage their duties and responsibilities. Accounting historians are encouraged to consider these 'private' records as a potentially illuminating source of material on accounting within and without the 18th-century household.

#### INTRODUCTION

Extract from the title page of Elizabeth Shackleton's<sup>1</sup> Pocket Diary [1776]:

The  
LADIES  
MOST ELEGANT AND CONVENIENT  
POCKET BOOK,  
For the YEAR 1776.  
CONTAINING

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<sup>1</sup>The letters and diaries of Elizabeth Shackleton [1726-1781] feature prominently in Vickery [1998]. Her thousands of letters and 39 minutely detailed diaries document her life over a 19-year period and her experiences dominate the book. Nevertheless her life is considered more typical than extraordinary and many elements of her value system and experiences are found across scores of other women's manuscripts [p. 11].

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Amongst a great Variety of useful, ornamental,  
and infructive Articles, the following:

The necessary Pages for Engagements, memorandums,  
and Expences, . . . Poetry, Favourite New Songs sung at  
the public Gardens; Country Dances; Marketing and  
Intereft Tables; Rates of Coachmen, Chairmen &c. &c.  
[quoted in Vickery, 1998, plate 22, p. 126]

*Unfortunate Mothers Advice* [1761]:

The Management of all Domestic Affairs is certainly  
the proper Business of Woman; and unfashionably rus-  
tic as such an Assertion may be thought, 'tis certainly  
not beneath the Dignity of any Lady, however high her  
rank, to know how to educate her children, to govern  
her servants, to order an elegant Table with Oeconomy,  
and to manage her whole family with Prudence, Regu-  
larity and method [quoted in Vickery, 1998, p. 127].

*Advice to the Maidens of London . . . . . By One of That Sex* [1678]

Know then that my Parents were very careful to cause  
me to learn writing and *Arithmetic*, for without knowl-  
edge of these I was told I should not be capable of  
Trade and Bookkeeping and in these I found no dis-  
couragement for though *Arithmetic* set my brains at  
work [,] Yet there was so much delight in seeing the  
end, and how each question produced a fair answer  
and informed me of things I knew not [quoted in Hunt,  
1996, p. 58].

Women keeping 'accounts', women 'managing', women 'ac-  
counting' in small businesses, 'accounting' in the home, ac-  
counting 'for' the home. These quotations, from publications  
from the late-17th or 18th centuries, by women or for women,  
raise a myriad of issues concerning who practised accounting,  
what keeping accounts involved and when and where it took  
place, prior to the 19th century. What was the role of women in  
the practice and development of the accounting craft during  
this early period? What has accounting history revealed about  
the nature, extent and role of household 'accounts' in the 18th  
century? When and where was accounting practised, beyond  
the relatively scarce factory walls or the merchant's office, be-  
fore the 19th century? Despite their potential to inform the  
agenda of accounting history research, accounting historians  
have rarely posited these questions. Indeed, the historical  
records quoted above have been the focus of researchers in  
non-accounting disciplines and have emerged as part of more

general enquiries into the lives of 'genteel' women [Vickery, 1998] or "middling" families [Hunt, 1996].

In *The Gentleman's Daughter: Women's Lives in Georgian England*, Amanda Vickery [1998] examines the lives of women from 'genteel' society<sup>2</sup> in the period 1700 to 1820 and provides a concentrated account of the concerns and experiences that privileged women were prepared to commit to paper. Through a careful and detailed analysis of the letters, diaries and account books of over one hundred women from commercial, gentry and professional families, she brings into question a number of dominant taken-for-granted assumptions about the experiences and position of genteel women in the Georgian period. Importantly, she challenges the view that during this period there was a separation of the everyday worlds of privileged men and women, and opens up a whole new seam for historical analysis. The 18th-century genteel 'household' is recast within much wider boundaries of 'propriety' than historians have been apt to admit. Extant histories, including accounting history, which view the genteel 'home' as a site of limited social and intellectual activity are challenged.

#### FEMALE DOMESTICATE OR HOUSEHOLD MANAGER?

Until recently, the lives of wealthier British women in Georgian England have been represented as increasingly passive and domesticated. The descent of 17th-century women into indolence and luxury is seen to have taken place in the context of an ever-increasing separation between the public world of privileged men and the private world of privileged women. Women are represented as retreating to the home as a site of domesticated femininity, whilst men prospered in the public world of business and affairs. The key moments of change however are unclear and vary with different accounts such that "the unprecedented marginalization of wealthier women can be found in almost any century we care to look" [Vickery, 1998, p. 3]. Nevertheless the dominant view is that the world of work

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<sup>2</sup>Vickery uses the labels 'the genteel' or 'the polite' to refer to the provincial women at the heart of her study who "hailed from families headed by lesser landed gentlemen, attorneys, doctors, clerics, merchants and manufacturers" [1998, p. 13]. She uses the labels to convey a sense of moderate social eminence and to convey a sense of outward behavior, whilst not prejudicing the source of an individual's income. But above all, she adopts these terms as "the only terms consistently deployed by the women studied here to confer their own prestige" [ibid.].

became the world of men and the 'home' that of idle, frivolous women [Stone, 1977]. Given such accounts of social change, it is perhaps unsurprising that accounting historians appear to have deemed neither the 18th-century household nor genteel, literate women, as of any significance.

Vickery [1998] offers a convincing critique of this view and suggests genteel women's lives were more complex than hitherto acknowledged. She argues that during the course of the 18th and early-19th centuries, the scope of female experience did not diminish and demonstrates how their intellectual and social horizons embraced a world far beyond the confines of their home or parish. Amongst a collection of social and emotional roles these women singled out in their writings were those of housekeeper and consumer. These roles involved the monitoring of possessions and the making of household expenditures, the calculation of wages and other costs, the maintenance of records of domestic stores and, for some, the recording of revenue derived from sales of home produce such as medicines or butter. The range and extent of their duties and responsibilities are suggestive of an involvement with household management which conflicts with the dominant view of the 18th-century 'new domestic woman' [George, 1973]. The experiences of these women, as revealed through their 'private' correspondence and 'personal' records, challenge the influential view that privileged women came to abandon all enterprise, estate management and productive housekeeping during the 18th century in order to pursue a life of idle leisure [for example, see Davidoff and Hall, 1987].

The focus on genteel women in the 18th century and the use of their own manuscripts to illuminate our understanding of their lives raise a number of questions for accounting history; one important issue being the relative neglect of the household in accounting studies. Whilst recent work has been carried out by Stephen Walker and Sue Llewellyn on this topic [see Llewellyn and Walker, 2000a; Walker, 1998; Walker and Llewellyn, 2000], there is very little written about accounting in, or for the home, prior to the 19th century. By neglecting both the home as a potential site of accounting and women as potential 'accountants' in the 18th century, accounting history has implicitly assumed rather than established the existence and meaning of separate spheres during this period. In turn, it has neglected to explore a set of issues relating to accounting which are fundamental to understanding the distribution of power and the maintenance of inequality in the home and be-

yond [Walker and Llewellyn, 2000, p. 444]. In this paper, we seek to examine how the adoption of gendered dichotomies, such as private and public, and work and home, serve to constrain and influence accounting history research agendas and, in turn, our understanding of accounting in the past. In particular, through a review of Vickery [1998], we explore some of the possibilities for accounting history to (re)examine accounting before the 19th century in ways which do not pre-suppose what is and is not important. In so doing, the 18th-century household is identified as a site of accounting which has been neglected by accounting historians and which offers the opportunity for new understandings of accounting practices in the 18th century. However, before turning to a detailed consideration of these issues, we identify the gaps and silences in the extant literature relating to accounting in the home and women's involvement with accounting.

### ACCOUNTING HISTORY

Accounting history 'boomed' in the 1990s. Whilst writers in the 1980s generally began by arguing for the benefit and relevance of an interest in accounting history [for example, Baxter, 1981; Parker, 1981], even this could be the subject of debate [Lister, 1984; Hopwood and Johnson, 1986]. Today this is clearly unnecessary. It is not our intention to review this voluminous literature here [see, for instance, Carnegie and Napier, 1996; Funnell, 1996; Merino, 1998; Poullaos, 1998] but to briefly examine what it has had to say about the period 1700-1820.

Traditionally, the 18th century has been identified as a period where the use of double-entry bookkeeping continued to spread; the first English text on double-entry bookkeeping, Oldcastle's "A Profitable Treatyce. . . .", having been published in 1543 [Parker, 1994, 1997]. With the industrial revolution which began in England at the end of the 18th century [Hobsbawm, 1969], this double-entry bookkeeping seemingly spread to manufactories. Much attention has been paid by traditional accounting historians to examining surviving archives such as that of the 18th-century English potter, Josiah Wedgewood [McKendrick, 1970], and discussing the extent to which modern management accounting is anticipated in these early records [for example, Edwards and Boyns, 1992].

Since the publication in *Accounting, Organizations and Society* in 1991 of an article by Miller *et al* entitled "The New

Accounting History: an Introduction”, something defined as ‘new history’ has been set in opposition to ‘traditional history’. Whilst this debate has been, at times, heated and acrimonious and emphasized the differences between the approaches, some attempts have been made to identify common ground or synergistic possibilities [Funnell, 1996; Merino, 1998].<sup>3</sup> However, this debate is not the key issue here.<sup>4</sup> Rather, we are concerned with the contribution made by the ‘new historians’ to understanding accounting in the period.

One of the basic elements of traditional history criticized by the new accounting historians is that of history being ‘progressive’, as for instance enshrined in the title of Sowell’s book “The Evolution of the Theories and Techniques of Standard Costs” [1973]. This results in identifying only developments that lie on some kind of linear ‘arrow of progress’, which ends in the accounting of the present, being worthy of examination. Post-modern and critical theorists challenge this. They seek to show how a “specific way of seeing” that was neither natural nor necessary, became institutionalized and made to seem “natural”. There is no objective history ‘out there’ [Merino, 1998]. New accounting history calls for the celebration of “difference” in the telling of historical stories [Chua, 1998]. It asks questions about “whose” and “why” particular records are kept.

One particular point that has been taken up by the new accounting historians is the issue of double-entry bookkeeping, and this is particularly relevant here. Reading traditional and undoubtedly scholarly articles such as Parker [1994, 1997] one is impressed by the number of books being published on double-entry bookkeeping. For instance by the time of publication of Roger North’s renowned “The Gentleman Accomptant” in 1714 over fifty other English-language treatises had already been published [Parker, 1997]. It is easy to jump from this to the idea that double-entry bookkeeping was, if not the norm, at a kind of leading edge of accounting. Other systems of recording items in monetary terms (we deliberately do not write ‘accounting’ here, for reasons discussed below) are somehow

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<sup>3</sup>Although reading these papers, we could not help but feel that while some of it was good ‘knitting research’ [Rhodes, 1997], some of it was rather less inspiring ‘armchair theorizing’.

<sup>4</sup>Although a series of works which have later been seen as ‘new accounting history’ were published in the second half of the 1980s [e.g., from a Foucauldian perspective: Hoskin and Macve, 1986; Loft, 1986; Miller and O’Leary, 1997].

old-fashioned. However, in his examination of the diffusion of double-entry bookkeeping across Northern Europe from the 11th to the 18th centuries, Bryer [1993] argues that while double-entry was known about in England from an early period, it was not widely adopted until as late as the 19th century. This point of view is further reinforced by Napier's study of large aristocratic estates [1991] where it seems that rentier estate management dominated, and double-entry bookkeeping was less important. Miller and Napier [1993] criticize the focus which traditional historians have had on double-entry bookkeeping. They argue that it imposes the present on the past, in the sense that double-entry became important later.

What they argue for instead is a 'genealogy of calculation'. Thus, rather than seeking the origins of financial and management accounting, as we know it, in the bookkeeping of the 17th and 18th century, it is suggested that we should be: "concerned with the ways in which particular calculative technologies, possibly deployed in enterprises over a long period, come to be linked together at a particular moment in time into a functioning network of routinely applicable expertise" [1993, p. 640]. This represents a very different way of widening the focus of accounting history research.

The 'new accounting history' mirrors to some extent what has been referred to as 'new history' [Gaffikin, 1998], for both are concerned with views from 'below' rather than views from 'above' [Burke, 1991]. Barbara Merino talks of how new accounting history has the effect of "rendering the familiar strange" [1998, pp. 606-7] and Vickery herself seems to adopt the "new historians" goal of "rendering the familiar strange". Yet accounting history, old and new, can be said to have neglected the views of women and on women and, despite seeking views from below, the home or the household as a site of accounting history has been seemingly overlooked or dismissed as 'outside' the field of interest [Walker, 1998]. This is done implicitly even in Miller and Napier [1993]. Whilst we are in agreement with their perspective, and welcome their call to "broaden the conception of what counts as accounting, and what counts as evidence" [ibid., p. 645], it is notable that what they focus upon as "calculative technologies" are those arising in "enterprises". When they widen this out at the end of the paper, it is to the modern "health care and education". They do not mention the possibility of looking at accounting in the home. Indeed, with the exception of the work of Walker and Llewellyn cited earlier, accounting in and for the home appears



to be missing as much from new accounting histories as from traditional ones. Whilst such work is emerging, there has yet to be any significant attempt to explore these issues in the period prior to the 19th century.

### GENDER, ACCOUNTING AND SOURCES OF HISTORY

The accounting literature has spawned a growing but nevertheless marginalized set of literatures concerning gender, although relatively little of this deals with historical aspects. Much of the work on gender and accounting has focused upon issues relating to women in the accounting profession in Anglo-Saxon countries. In particular, the attempts of women to gain admittance to professional bodies have been documented in detail [see, for example, Kirkham and Loft, 1993; Lehman, 1992]. While some important insights have emerged from this research, there has been lamentably little integration of this material, or its insights, into the accounting history literature. Inevitably, this literature on women in the profession has focused on the late-19th and early-20th centuries; the formative years of the accounting profession, when women struggled to be included within the boundaries of professional accounting. While there were people who called themselves 'accountants' prior to the profession being formed, little evidence has emerged, or indeed been sought, to establish if and how many of them were women. Except for a few reported women 'accountants' in the early censuses, there has been no systematic investigation as to the extent and nature of women's involvement with accounting in the years prior to the mid-19th century. Moreover, these official records are themselves socially constructed and cannot be 'read' as evidence of the participation or otherwise, of women in accounting practices [Kirkham and Loft, 2000]. Overall however, the accounting history literature presents a story of the practice and development of accounting, prior to the latter part of the 19th century, which does not include women. The failure to explore the possibilities of women's involvement with accounting in the 18th century is, however, consistent with much of 18th-century history, which ignores women altogether or accords them only token representation [Hunt, 1996; Vickery, 1998].

Of course the question remains as to the extent and nature of women's contribution to, and experience of, accounting, in the 18th century. The lack of visibility given to women cannot be assumed to establish their absence from the accounting

domain. Hunt [1996] suggests that, in the late-17th and 18th centuries, textbooks on landed estate management and advice books for the elite often contained recommendations that the elites (nobility and gentry) should learn accounting [ibid., p. 59]. Parker [1994] asserts that, before the 19th century in Britain, “accounting was regarded simply as one of the necessary skills of a merchant” [ibid., p. 595]. Hunt [1996] goes beyond such assertions and provides evidence that not only men, but also women, were amongst those who promulgated such advice,<sup>5</sup> as well as those who took it. She cites the example of the gentlewoman Elizabeth Freke who lived at the turn of the 18th century and who left an “impressive series of single-entry estate accounts” in her diary or “commonplace book” [ibid., p. 242]. Hunt goes further and argues that accounting remained an important badge of belonging for 18th-century middling women, which served to link them in symbolic terms both to the world of trade and to the class that traded. Despite these references to women’s participation in, and engagement with, accounting in the 18th century, it has received scant attention in the accounting history literature.

This raises the suggestion that the focus of the extant literature in accounting history is not all-encompassing and prompts a number of questions concerning the visibility that has been given to some issues and arenas but not others. First, we question the emphasis on the ‘accounting’ practices of the male merchant and the male entrepreneur [e.g., see Parker and Yamey, 1994] rather than the accounts of the woman household manager or woman trader, since the genteel household could be larger than a small business [Vickery, 1998] and more women ran businesses than was commonly thought [Hunt, 1996]. Second, we are moved to enquire why accounting historians have emphasized the aristocratic estate rather than the much more numerous genteel manor [e.g., Napier, 1991], since there were no more than two to three hundred noble families in this period compared to well over ten thousand lesser gentry families [Vickery, 1998, p. 14]. Third, why has accounting history focused upon the relatively scarce factory [e.g., Hopwood, 1987] rather than the more numerous commercial trader since, even by the mid-19th century, the factory was far from being the normal unit of production [Coleman, 1983]. Such questions are

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<sup>5</sup>For example the anonymous female author of *Advice to the Maidens of London . . . by One of that Sex*, who made a passionate plea for women to learn bookkeeping, cited earlier.

not suggestive of the irrelevance of prior research but are intended to imply the potential inadequacy of its scope.

Perhaps part of the problem is that researchers tend to be influenced by where and what accounting records are found today, and thus tend to look at companies and other organizations for accounting records in the past, and not to look at other records kept in homes. Assumptions about what constitutes 'private' documents and 'public' records may have served to define the legitimacy or relevance of different research sources. This is one of the possible reasons why the pocket books and diaries, kept by genteel women have not hitherto been acknowledged as a legitimate part of the archives of accounting history. Vickery proposes that the ladies' pocket memorandum book be seen as one of the symbols of genteel housekeeping [1998, p. 133], for it acted as "both the means and the emblem of female mastery of information without which the upper hand was lost and prudent economy obliterated". These pocket-size memorandum books survive in numerous English archives, packed with notes and *accounts*: [our emphasis] from the number of bacon flitches hung in the attic to the terms of a servant's contract" [ibid]. She views them as a lasting record of the "business" that tied the genteel housekeeper to her desk every morning. Hunt [1996] remarks how middling people of the late 17th and 18th centuries, both men and women, were the first non-elite social grouping to generate really significant quantities of personal documents. Women were exceptionally literate in this group and wrote letters, kept diaries, autobiographies, accounts of travel, as well as "endless books of accounts" [ibid., p. 9]. Another important source was court records. Similarly, despite the fact that "thousands of women traders and property owners are represented in the hundreds of thousands of manuscript pages of surviving insurance records" [ibid., p. 10], accounting historians have failed to acknowledge even the potential of such material, to illuminate our understanding of 18th-century accounting.

It would appear that, in common with much social history, accounting history has accepted and adopted a dichotomy of research issues between those that are important or relevant and those that are deemed trivial or irrelevant based on notions of private and public spheres [Walker, 1998; Walker and Llewellyn, 2000]. Walker and Llewellyn [2000] suggest that, in part, such an emphasis reflects attempts to discursively construct all accounting within the public sphere as a means of establishing and reinforcing its legitimacy and importance.

Such discursive strategies may also serve to construct 'accountings' which are without the public sphere, that is, within the private realm of existence, as without the realm of accounting, and thereby deny them legitimacy and importance.

#### DUALISMS AND DICHOTOMIES IN DETERMINING WHAT IS AND WHAT IS NOT ACCOUNTING HISTORY

The extant history of the 16th to the 19th century tells of declining female options although the exact timing and extent of their decline varies with "the author's own chronological specialism" [Vickery, 1998, p. 1]. These declining options are viewed to have emerged as the everyday worlds of men and women separated. In particular, notions of separate spheres dominate women's and social history and have served to influence the nature and focus of historical research [see, for example, Davidoff and Hall, 1987;<sup>6</sup> Hall, 1992; Pinchbeck, 1977]. Vickery examines and challenges 'conventional' histories and many feminist writings which, she argues, adopt contemporary meanings for concepts which are either assumed or deployed in historical investigation. In particular, she rejects the conceptual vocabulary of 'public and private' as having little resonance for the women studied by her and argues that, as the 18th century progressed, women's 'public' profile progressed.

*Public or Private: Accounting or Not* : The deployment of the public/private dichotomy in past histories has served to presuppose meanings which may not be consistent with those articulated by the actors of the day. Their adoption and presumption serves to limit the researcher's attention and to impose meanings and boundaries that may be at odds with those experienced by the women and men studied. Vickery [1998] uses the writing of her genteel women to illustrate the problem of adopting current notions of private and public and applying them to a different, and possibly inappropriate, discursive regime.<sup>7</sup> She

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<sup>6</sup>A substantial restatement of the separate spheres thesis is provided in the influential work of Davidoff and Hall [1987]. They argue that it was the years 1780 to 1850 that saw the rise of separate spheres as a result of industrial capitalism and the emergence of a class society. Privileged women were seen to abandon all enterprise, estate management and productive housekeeping to their servants in order to devote themselves to the pursuit of leisure and decorative display.

<sup>7</sup>The letters are to be understood and interpreted as a source of discourse, written in a style learnt from manuals, novels and essays of the time, rather than as individual outpourings of original expression.

argues that the use of the terms public and private should not be construed to represent the difference between “the archetypal male public sphere and a female cloister” [ibid., p. 223]. Activities, sites and practices that have been deemed to rest within the private realm are shown to have a ‘public’ nature amongst these genteel women. She argues that social exchanges in genteel houses had a ‘public’ function and the idea that the home was a refuge insulated from the social world would have perplexed the gentry of the period [ibid., p. 196]. Nevertheless, she suggests that a dichotomy between private and public was evident in genteel households in the 18th century and was used to emphasize difference. However, the dichotomy was used and should be understood to imply, the distinction between vulgar publicity and polite selection.<sup>8</sup> In some instances, public and private corresponded to the differentiation of rank not gender, such that a ‘public’ family ranked higher than a ‘private’ one [ibid., p. 292].

The notion that meaning is socially and historically constituted is not a new one. In social history, a number of writers have challenged the notion that one can understand the meaning of terms such as private and public without reference to the women who experienced them and their ideas about them [Colley, 1992; Erikson, 1993; Wilson, 1995]. Assumptions about meanings, which are grounded in alternative or static histories, may be misleading, not only in understanding the significance of household accounting practices but may lead to a denial of their existence in any other form than one predicated on unsafe assumptions of female triviality and limited accountabilities. The implications of revisiting the implicit and explicit concepts deployed in formulating agendas and conducting research in accounting history are two-fold. First, it is suggestive of a need to question if and how accounting history has adopted contemporary understandings of public and private to determine where and what accounting took place and who practised it. The emphasis on contemporary notions of ‘public’ to identify and justify research agendas must be questioned. Second, it prompts us to question the role served by the deployment of

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<sup>8</sup>In *Keywords: A Vocabulary of Culture and Society* [1983], Williams describes the complex history of the word ‘private’. In the 17th and especially the 18th century, “seclusion in the sense of a quiet life, was valued as **privacy** and this developed beyond the sense of solitude to . . . the generalized values of **private life**” [p. 242].

such concepts in determining what is acknowledged to be within or without the boundary of accounting knowledge itself.

Contemporary notions of the public domain have served as the focus for most accounting research [Broadbent et al., 1994; Llewellyn and Walker, 2000b] and women have received scant attention from accounting historians, especially in the period pre-19th century. These two observations are not unrelated. However to argue that women have been neglected due to the emphasis on the public sphere may be too simplistic and even misleading. Vickery [1998] provides convincing evidence that the lives of many 18th-century women brought them into contact with the 'public' domain. Thus she notes the many women 'traders' who came into contact with genteel women and reveals how, from the 1720s, gentlewomen or titled ladies were often responsible for the management of protocol at 'public gatherings' such as assemblies, which involved mastering 'accounting' skills. For example in Derby, "a succession of lady patrons demonstrated their command of book-keeping and social discrimination, as an entry in the account book for 4 August 1752 indicates" [p. 241]. Hunt [1996] adds further support to this thesis and suggests that, in the late-17th and 18th centuries, women were prominent amongst rentiers, moneylenders, and investors.<sup>9</sup>

These observations beg the question, if accounting research has focused upon what is understood to reside within the 'public' domain and these women engaged with the 'public', then why have they not captured the attention of accounting historians? One explanation would be that contemporary notions of the public sphere have dominated historical enquiry such that 'public' gatherings and 'traders' have been captured within 20th century notions of 'private'. If so, then why have men traders, merchants and entrepreneurs been assumed to reside within the public? It would appear that whilst the public/private dichotomy was not used discursively to differentiate on grounds

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<sup>9</sup>Hunt [1996] suggests the spread of accounting skills among women during this period is "virtually impossible to quantify" [p. 89]. but anecdotal evidence suggests that it became a desirable skill for the daughters of the genteel or middling classes. The anonymous author of the tract cited in the introduction *'Advice to the Women and Maidens of London'* [1678] kept accounts for the entire household. Also Hunt [1996] refers to an entry dated 16 Nov 1717, in the diary of John Thomlinson, "a worldly young clergyman in the market for a wife who had thoughts of a young woman who he regarded as a 'very managing woman, keeps accounts of all matters of house and husbandry'" [p. 89].

of gender in the 18th century, it has been used this way in accounting history. Contemporary notions of the private/public dichotomy serve to differentiate on grounds of gender. By adopting such notions uncritically in determining the research agenda, accounting historians have served to discursively construct women out of accounting history and in turn, to discursively construct accounting as something that women do not do [Kirkham and Loft, 1993]. Assumptions about the existence and meaning of the private and the public spheres have been adopted by the dominant voices in accounting history, and have served to define not only which 'accounting' or 'accountant' might be deserving of attention but also what is and is not included (or 'counted') as accounting.

*Accounting For Work At Home* : Vickery explores the validity of another familiar dualism deployed in women's history, that of the separation between work and home. She notes that the dominant view is that from the early part of the 17th century, the world of work became the world of men and the 'home' that of women [Stone, 1977]. Prior to this, in the late-16th to early-17th centuries, the household and the workplace are historically constructed as one and women are viewed as contributing substantially to all its aspects [Clark, 1919]. The gentlewoman of the period is acknowledged to be active in the household and estate management, public affairs and even government [Vickery, 1998, p. 2]. There is no crude dichotomy between women's contribution in the home and in 'work' and the two are seen to have indistinct boundaries such that they coincide and overlap. However, from the early part of the 17th century, the prevailing literature (especially English literature) portrays women's position as one whereby privileged women retreated into the home and were recreated within the domestic space as idle, decorative ornaments [Vicinus, 1972].

*The Home as a Site of Consumption*: Vickery identifies a number of weaknesses in the domesticity thesis including the reliance upon male promulgations of domesticity as "cast-iron proof" that women were indeed domesticated [1998, p. 7]. She examines historical representations of the home as a site of consumption and challenges the "unquestioned belief in the shallow selfishness of female desire" which has "dogged historical discussion for decades" [ibid., p. 162]. Writers such as McKendrick [1975] have attempted to explain the expanding domestic demand and economic growth in the 18th century in

such terms. Vickery argues that most historians have relied upon Veblen's *Theory of the Leisure Class* [1925] and consequently have dismissed women's dealings with material things as a 'category of leisure'; domestic material culture as an arena of female vanity not skill; and shopping as a degraded female hobby.

A source of the devaluation and denial of women's 'work' has been the emphasis put upon material production in the 18th century. "If a woman did not make butter or cloth then her contribution is seen to be negligible or merely decorative. To recover the full content and meaning of the housekeeping over the *longue durée*, this over-emphasis on a single element of women's work, 'production', must be countered" [Vickery, 1998, p. 132]. The complexity, as well as the demanding diversity of women's work, is lost through such emphases.

In the accounting literature, the household is also conceptualized as site of non-productive consumption. Walker and Llewellyn [2000] suggest the lack of attention given to the household in the accounting literature may be explained by its designation as a site of consumption. Elsewhere they attribute the causes of this, in large part, to the economic influences on accounting [Llewellyn and Walker, 2000a]. However, critical accounting research has increasingly questioned the dominance of the economic and adopted a broader concept of accounting as a social practice. Despite this, the critical literature has failed to engage with the household. Llewellyn and Walker [2000a] suggest that normative boundaries created around the use of accounting at home preserve the ideology of the home as a caring, expressive domain and, in turn, reinforce the assumptions about the household as a site of non-production and a domain that is not 'public' [p. 451]. Whilst such explanations are helpful in understanding why contemporary households have been neglected by accounting researchers, they cannot be assumed to have any analytical purchase in explaining the neglect of the household as a site of enquiry in earlier periods. Concepts of what constitutes the home and what is regarded as 'work' must be established and not assumed, since such meanings will vary historically and contextually.

Vickery attempts to create an understanding of the 18th-century home and the work within it through her analysis of the pocket-sized memorandum books that symbolized genteel housekeeping in the period. These records constitute detailed 'accounts' of some of the many lived experiences of genteel women. In particular, the pocket books were the tool of the



literate<sup>10</sup> and the lasting record of the 'business' of the household. They are to be found in "virtually every English archive" and are packed with notes and "accounts" [p. 133]. These records lend support to the view that accounting was a 'central' feature of everyday life among the middle classes in the late 17th and 18th centuries [Hunt, 1996].

The "accounts" in these memorandum pocket books and diaries were not however an exercise in double-entry bookkeeping but were almost exclusively concerned with expenditure. Whilst there should be no presumption as to the form or usage that such home accounting assumes, in the context of the 18th-century genteel household, it is difficult to imagine what interest 'accounting' which identified 'capital' might have.<sup>11</sup> These pocket books revealed an array of 'accountings' — items ordered were recorded with their price, serviceability or quality and features. Further, a "general interest in the price, specification and availability of consumer goods is catalogued in the diaries" [p. 165]. The diaries reveal some things about other women's lives too. For example, a Mrs. Bishop of Roby wrote enthusiastically to her friend Eliza Whitaker of her farming achievements, and kept her friend minutely informed of crop yields and livestock. The duties and responsibilities of genteel women revealed by these diaries are strikingly similar to those of a Greek wife in ancient times whose duties included tracking household possessions and finances, maintaining records of domestic stores and budgeting for consumption [Walker and Llewellyn, 2000]. This is perhaps not as surprising as may at first be thought, as Pomeroy [1994] notes how Xenophon's *Oeconomicus* became a popular instructional text on household management in England following the Protestant Reformation of the 16th century.

The range of responsibilities and duties of the genteel woman revealed by these documents challenges the notion of the frivolous or profligate female consumer portrayed in history. Whilst the ultimate control of financial resources in the households examined remained obscure, there is no evidence that these women collectively felt in any way financially con-

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<sup>10</sup>Vickery notes how, in the period 1640 to 1760, 81 percent of women from genteel and professional families in four northern counties are thought to have possessed literacy skills.

<sup>11</sup>For similar reasons, it is perhaps unsurprising to learn that there is no record of any global account book.

strained [Vickery, 1998, p. 165]. The control and management of financial resources in the home have been identified as central to any understanding of the household economy, gender roles and the distribution of power between spouses [Morris, 1990]. Vickery succeeds in presenting powerful evidence that “outside the households of peers and plutocrats the daily management of consumption fell to women” and with it, inevitably, some control of decision-making [1998, p. 166]. Thus she offers an ‘alternative’ explanation of the meaning of women as consumers to that portrayed in conventional histories. Whilst Vickery cannot be interpreted as a substantive contribution to the research on the difference between men and women’s consumption, her historical sources are strongly suggestive of the repetitive and routine nature of female consumption in contrast with the occasional, impulsive or expensive and dynamic consumption of men. These characteristics are interesting, as they do not correspond neatly with 20th-century notions of gendered attributes of consumption. ‘Impulsiveness’ as an attribute is more commonly identified with the 20th-century female. If such observations are indicative of the characteristics exhibited by other genteel men, then they reinforce the view that concepts such as private or public, home or work, production or consumption, do not ‘travel’ easily and need to be reconstituted within the historical period to which they pertain.

Assumptions in the extant accounting history literature about where ‘accounting’ is and is not to be found, and observations on who practised accounting in the past might be viewed, with some exceptions, to adopt Veblen’s [1925] dangerous assumptions concerning the elite women’s role in the performance of conspicuous leisure (not work). Gendered concepts of space, such as the home and the workplace, convey meanings on practices undertaken within and without them. Hence what is ‘accounting’ in the merchants office may be deemed to be mere household budgeting in the home. This would appear to offer one explanation as to why accounting historians have neglected to examine the role and contribution of women accountants, or explore women’s accountings, or deploy gender as a relevant unit of analysis. Genteel women have made their work visible through the letters and accounts they left behind. It is perhaps time accounting researchers explored their potential for illuminating our understanding of the diverse practices which are ‘accounting’ in the past.

*The 18th-Century Manager:  
The Complete Letter Writer* [1765]:

I must assert that the right of directing domestic affairs is by the law of nature in the woman, and that we are perfectly qualified for the exercise of dominion, notwithstanding what has often been said to the contrary . . . where-ever the master exceeds his proper sphere, and pretends to give law to the cook maid as well as the coach man, we observe a great deal of discord and confusion. . . . But when a woman . . . is allowed to direct her house without controul, all Things go well; she prevents even her husband's wishes, the servants know their business and the whole family live easy and happy [quoted in Vickery, 1998, p. 127].

In the 18th century, a number of publications circulated which offered 'advice' to women as to how best to prepare for, and execute, their role as household manager. Vickery suggests that such publications groomed women for the exercise of power and the effective government of her servants [1998, p. 127]. A woman's role in the genteel household was seen to have enabling possibilities for her and positive benefits for the husband or father. Her role encompassed the "management" of people (servants), and of things (household). One genteel woman refers to the difference between a concubine and a wife being that the latter "administered the affairs of the family" [ibid., p. 159]. The wife's authority was sanctioned by custom and case law and available commentary suggests the distinct role of the genteel women encompassed the authoritative management of the household. The attribute of a woman's potential to be a " prudent household manager" was an important consideration in male courtship decisions.

The diaries of Elizabeth Shackleton reveal how she kept ad hoc inventories of cupboards and boxes, monitored the condition of the household goods, kept records of breakages, wear and tear, the mending of broken bits and the regular servicing of utensils [ibid., p. 148]. She also engaged in sales of butter and the amount of revenue generated from such sales was carefully accounted for in her pocket book — "In all 496 pounds of butter were sold bringing in £14 9s 4d in revenue. . . . Worth the annual wages of two to three maidservants" [quoted in Vickery, 1998, p. 152]. Her other duties encompassed monitoring the amount of food in the household, acting as "guardian of supplies" and "head provisioner", though she never prepared meals. Other women in Vickery's study made medicines.

Evidence is also presented that the genteel women worked in heavy-duty chores – washing, scrubbing and ironing etc. [ibid., pp. 146-7]. It was not backbreaking toil but she had to “know” what was involved in each task in order to manage effectively. Indeed these records reveal the myriad of tasks and the understanding of many skills the “elite housekeeper” needed to “know” in order to manage her many responsibilities. These included ordering and cleaning of the physical household, the production of clothes and household goods, husbandry and provisioning, and the making and dispensing of medicines” [ibid.]. Interestingly, whilst Vickery identifies many of the gender roles played out by her families as “utterly traditional”, these encompassed aspects of the genteel woman’s role as a deputy on the estate in her husband’s absence which involved, inter alia, “paying the land tax, the widows tax and so on” [ibid., p. 64].

Household management is thus shown to comprise a more diverse set of tasks and responsibilities than acknowledged in the literature and to involve elements of authority and control. These genteel women wielded some control over their domestic dominions and their pocket books, containing copious notes on all aspects of the household in minute detail, were a means of ‘knowing’ which served to help them exert their power over their domestic dominions, with varying degrees of success.<sup>12</sup> “In its staffing, the household functioned like most eighteenth-century commercial enterprises”; genteel women were “managers” more akin to master or gentleman farmer than the “received picture of the unruffled lady of the manor” [ibid., p. 141]. Genteel housekeeping in the 18th century was managerial and the skills involved were both technical and managerial and were recognized and in demand from male members of the household or family.

Such a view of the enabling qualities of these pocket books and their contents is in sharp contrast to Walker’s [1998] observations on 19th-century domestic accounting. He argues that domestic accounting systems helped sustain the operation of patriarchy in the Victorian middle class home. Accounting is

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<sup>12</sup> Women servants in particular proved difficult to ‘control’. Lower servants were strikingly independent and mobile and “no upper servant remained long enough to become truly accountable for the smooth running of the household” [Vickery, 1998, p. 147].

seen to be disabling and to serve as an instrument for controlling female consumption and containing women in domestic roles. These contrasting views of household accounting deserve further attention since the historical periods they consider are overlapping. Whilst neither author claims that their findings can be assumed to apply universally to all groups of households, their field of enquiry is nevertheless similar. Hence their different conclusions for the use and practice of accounting require further explanation and are deserving of further research.

Whilst 'management', 'accounting' and 'management accounting' have all received attention from accounting historians, the focus has been determined, in large part, by adopting contemporary understandings of such key terms which, in turn, have served to limit both the field of enquiry and the sources of historical investigation.<sup>13</sup> Thus, the question of *what* constitutes management is one that has implicitly been resolved within conventional business histories to exclude the management of the "Domestic oeconomy" referred to by writers of the day such as in the 1774 publication *A Fathers Legacy to his Daughter*. This claimed "the Domestic oeconomy of a family is entirely a women's province" [quoted in Vickery, 1998, p. 127]. Vickery argues that such an appreciation of female management skills is "apparent in a host of masculine manuscripts" and letters to daughters and wives referred to their superior administrative skills and often lamented their absence or pleaded for their return to the role of house manager [p. 129]. Female management in the 18th century was an established institution with recognized symbols and ceremonies endorsed by both sexes. Moreover, whilst women's management skills are recognized in

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<sup>13</sup>'Management' is clearly an example of this, the usage that it has today as a general concept referring to an activity within a company developed in the 20th century, as did the use of the term 'the management'. Exploring the history of the word, Williams [1983] writes that the verb 'to manage' in English was derived from the Italian *maneggiare*, which meant 'to handle' and in particular, 'to handle and train horses'. While it was originally used in this sense in English, its meaning had extended by the 16th century to refer to the idea of taking charge or directing. In the latter part of the 17th century and early-18th, the range of usage of the word was extended through confusion with the French word *ménager* (to use carefully), which itself came from *ménage* (household). Thus 'manager' came to refer not only to a trainer or director (*maneggiare*), but also to the careful housekeeper (*ménager*) with the two meanings overlapping, which can be seen in the variations in spellings which included 'menage' as well as 'manage' [pp. 189-90].

the 16th and 17th centuries [see, for example, Clark's, *Working Life of Women in the Seventeenth Century*, 1919] Vickery argues they have been largely neglected by historians of the 18th century [1998, note 14, p. 320].

Accounts of the demise of housekeeping and its rebirth as housework dominate the literature and have done little to illuminate the responsibility, prestige and activity of the 18th-century housekeeper. The invisibility of women as managers or accountants in accounting history in the 16th, 17th or 18th centuries is pervasive. Vickery's work suggests that such silences may be predicated on questionable assumptions about women's lives and the functioning of the household.

### CONCLUDING COMMENTS

By her meticulous examination of thousands of letters, pocket books and other evidence, Vickery reveals a set of circumstances and relationships in genteel households that do not marry easily with conventional histories, either as to the chronology of events, the nature of gender roles or the pervasiveness of behaviors and views. Her story of women's lives in this period is the very reverse of the "accepted tale of incarceration in a domestic private sphere" [1998, p. 288]. She suggests her analysis has emerged, in part, as a result of her utilization of the concepts which animated the individuals who produced the historical documents that informed her work.

In this essay, we have attempted to establish why Vickery's insights should be of interest to accounting historians. Her detailed and careful examination of the 'private' records of these women helps to establish the 18th-century genteel household as a site of 'accounting' by women and for women. In so doing, she brings into question accounting histories which have failed to acknowledge even the possibility of meaningful accounting practices within the genteel household. The pocket books of these women have been revealed to contain detailed 'accounts' of the diverse and dispersed aspects of household management. Moreover, it is suggested that these 'accounts' were a means by which the genteel woman came to 'know' her household in order to manage her duties and responsibilities and were a source of power to her. Such enabling possibilities for accounting stand in marked contrast to the view of accounting as a form of repression and as a source of gender inequality, which emerges from extant accounting histories of the 19th century [Kirkham and Loft, 1993; Lehman, 1992; Walker, 1998]. Whether such

characterizations and observations have a resonance beyond the provincial women studied is not the issue. What Vickery provides is a starting point for rendering the familiar notion of the 18th-century domesticated female, strange and in so doing renders the 'familiar' notion of domestic accounting, strange [Merino, 1998]. The Georgian lady and her account books give a view of accounting from 'below' [Burke, 1991] which has hitherto been missing from accounting history, and in so doing, provide new opportunities for historical enquiry in accounting research.

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