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‘All Sorts and Conditions of Men’. The Social Origins of the Founders of the ICAEW

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Abstract

The early organisation of accountants in Scotland during the 1850s and 1860s has excited the intellectual curiosity and research endeavour of a number of students of professionalisation. By contrast, until recently there was a dearth of academic interest in institutional developments in England and Wales during the 1870s and 1880s. Yet, organisations such as the Institute of Chartered Accountants in England and Wales (ICAEW) which emanate from this period soon became the most significant players on the British professional scene and were to exert considerable influence on the development of accountancy institutions and professional ideologies in several locations. Exploiting a variety of genealogical sources this paper seeks to fill a void in the literature by analysing the social origins of the founding members of the principal professional association in England and Wales. It provides evidence of early chartered accountancy as a destination for long-distance, upwardly mobile males, both inter-generationally and intra-generationally. The rate of self-recruitment among the founders of the ICAEW is shown to be low. The proportion of founders deriving from the upper and upper middle classes is revealed to have been markedly less than that of their Scottish counterparts. The paper contributes to understandings of the complex professionalisation of British accountants, the extent of social mobility in Victorian Britain, the pathways to social advance in a class-based society, and illuminates the social complexion of one of the ‘new’ professions which emerged during the nineteenth century.

Keywords: accountants, social status, social mobility, professionalisation, nineteenth century, Britain.

1. Introduction

The professionalisation of accountants in the British Isles continues to attract the attention of accounting historians and sociologists. During the 1980s and 1990s research primarily concerned the profession in Scotland, the scene of the formation of the first organisations of accountants during the mid-nineteenth century. In recent years scholars have also focused on the nascent profession south of the border. As a result we now have a greater understanding of the diverse occupational community from which professional accountants emerged in England and Wales (Walker, 2002; Edwards, Anderson & Chandler, 2007; Edwards & Walker, 2007a), the circumstances attending the institutionalisation of the accountancy bodies there in the 1870s and 1880s (Walker, 2004a; 2004b), the identification of their founders (Boys, 2004), the problematic nature of the organisations which they established (Edwards, Anderson & Chandler, 2005), their development of qualification systems as closure devices (Anderson, Edwards & Chandler, 2005), their processes for dealing with unethical behaviour (Chandler, Edwards & Anderson, 2008), their efforts to define the boundaries of professional practice (Anderson, Edwards & Chandler, 2007), the inter-professional relationships and jurisdictional disputes which emerged therefrom (Walker, 2004c), and the socio-cultural dimensions of status building (McKinstry, 1997; Edwards & Walker, 2007b).

However, one area where knowledge of the accounting profession in England and Wales continues to lag significantly behind that of Scotland is the social origins of the early members of the national institute formed in 1880. This paper seeks to address that deficiency. More broadly the study attempts to contribute to the investigation of social mobility and class reproduction in the accounting profession – subjects meriting the greater attention of researchers of both the historical and present-day scenes (Jacobs, 2003; Baskerville, 2006).

The investigation of the social backgrounds of the founders of a profession is no frivolous antiquarian pursuit or a tangential exercise in family history. As studies of the accountancy profession in Scotland have illustrated the social origins of early members could impact on the pathways of professionalisation, they are also potentially significant to the determination of occupational status, institutional cohesion and culture, the formulation of professional ideologies, and may surface during inter and intra-professional disputes (Walker, 1988, 17-19; 1991; Shackleton, 1995). Divergences in the social backgrounds of members of professional bodies are a potential source of socio-cultural difference which may impede organisational co-operation. Prosopographical investigations of the founders of accountancy bodies have provided important insights to the dynamics of professional organisation by revealing the existence of social networks, the creation of elites and the significance of individual actors (Carnegie, Edwards & West, 2003; Lee, 1996, 2000).

In Victorian Britain social origins were also highly influential in determining social identity and identification (Mitch, 1993). Father's occupation is suggestive of the possession of economic resources, social positioning and degree of respectability. The economic, social and cultural capital derived from parentage could be important to the collective pursuit of professionalisation projects and the advancement of the individual practitioner. An esteemed social background might impart associative allure and form a basis for accessing networks important to career building. Like a material family heirloom social background impacts on the construction of the identity of the inheritor and conveys values and assumptions about cultural pedigree (Bourdieu, 1986, 63, 76-77).

In relation to the investigation of professions the study of social origins also provides insights to the operation (or otherwise) of social closure. Not only does the existence of closure practices impact on the class derivation of recruits, social background itself may be a formal

or informal basis of inclusion or exclusion, of access or barriers to a profession. It is a form of identification which may facilitate or discourage recruitment to, or membership of, an organisation. In institutional settings such as professions it is generally the case that, “In competitive organisational recruitment, ascriptive criteria - ‘who you are’ - are most likely to influence the identification of acceptability, which can be broadly defined as whether or not an individual will ‘fit in’ to the social networks and relationships of the organisation, or be the right ‘kind of person’ in general” (Jenkins, 1996, 147).

Furthermore, the social origins of members are important to establishing professional status. Just as professional prestige can be derived from attributes such as the socio-economic value of the services offered, the high income and wealth of practitioners, the acquisition of exclusive knowledge, ethical conduct, and the conferment of state licensing, so the social derivation of the membership can be a source of status. Historically, this is illustrated by the way in which the standing of the ancient or traditional professions rested to a large degree on their recruitment of sons from the landed class (Larson, 1977, 68-69). By contrast, in the case of accountancy, the lowly social background of recruits has been implicated as a factor which impeded the status advance of the new profession. According to Jones (1995, 10-11), in nineteenth century Britain accounting was an “underprivileged” semi profession (as opposed to a “privileged” established profession) and:

The reluctance to accept accountants as being on a par with physicians or barristers was not simply a function of the public’s perception of their work but also a reflection of the social class from which they were drawn. Young, upper-middle-class men, who had attended the old universities before embarking on a professional career, exhibited a reluctance to enter so fledgling a profession; until well into the 1950s most favoured the church, law or medicine.

Indeed, assumptions about their social background could feature in angered discourses when accountants came into conflict with established professionals. Walker (2002) notes that some antagonistic lawyers commented that accountants were: “devoid of “the education, the

apprenticeship, the ability, or the status in society required for solicitors” (*Solicitors’ Journal*, 7.9.1867). Accountants were described as “men of small standing” (*Law Times*, 3.4.1869) who had failed in previous (business) occupations (*ibid.*, 6.3.1869) and emanated from backgrounds discrepant with admission to the professional classes (Hopkins, 1980, 7; Jones, 1995, 11).

In this paper an attempt is made to examine the credibility of such statements by identifying the social origins of the founding members of the Institute of Chartered Accountants in England and Wales (ICAEW). This organisation was formed in 1880 on the merger the Liverpool Society of Accountants (1870), the Institute of Accountants (in London) (1870), the Manchester Institute of Accountants (1871), the Society of Accountants in England (1872) and the Sheffield Institute of Accountants (1877). By exploring the social origins of those who helped establish the institutions of the profession in England and Wales we hope to offer insights to the identity of professional accountants and their professionalisation. By focusing on the social origins and lifecourses of professional accountants the paper also contributes to wider understandings of the extent of social mobility in Victorian Britain, the identification of channels of social advance, and the social complexion of ‘new’ professions. The study is contextualised by relating recent findings on social mobility in the nineteenth century, the social origins of those recruited to the professions and the results of previous studies on the social derivation of professional accountants in Britain. The methods employed in the current study are subsequently related and this is followed by an analysis of the social backgrounds of the founders of the ICAEW and the extent of their intra and intergenerational mobility to the accounting profession. In a final section the implications of the findings for understandings of social mobility and the professionalisation of accounting in Britain are discussed.

2. Social mobility in nineteenth century Britain

For long a neglected subject of historical investigation there has of late been renewed attempts to systematically study the extent of social mobility in industrial and post-industrial Britain (Miles, 1993). Of the recent works produced, Prandy & Bottero's (2000) multi-generational study of families from the late eighteenth to the early twentieth century is the most suggestive of limited social movement and ongoing social stability. While the authors detected that mass education and the increasing opportunities offered by career hierarchies in white collar occupations may have encouraged greater social movement in late Victorian Britain, they also caution that "As industrialisation proceeded throughout the nineteenth century, the rate of increase in openness was, at best, glacial" (Prandy & Bottero, 2000, 277).

Miles' (1999) comprehensive study of social mobility based on a random sample of 10,835 marriages, 1839-1914, and 479 working-class autobiographies, revealed moderate rates of intergenerational movement. Miles' detected increased rates of upward mobility and social fluidity through the nineteenth century within a relatively stable class structure. While Miles found that 38% of grooms had a different social classification to their father, he concluded that Britain was not a society of "boundless opportunity". Short distance and intra-class movement to adjacent occupational statuses, as opposed to crossing class boundaries, were the most likely extent of social movement: "From within the Victorian and Edwardian working class the occupational horizons of most families were confined to their own skill sectors, and beyond it the status and advantages of a middle-class existence remained out of reach to all but an isolated few" (1999, 46). Indeed, 93% of those recruited to the professions or higher salaried positions were from the middle class (1999, 74) and two-fifths of those in higher professional statuses were themselves the sons of professionals (1999, 79). Miles also found that downward mobility was not alien to the sons of the middle class and that it was the expansion of the urban-based, white collar, service sector which provided the occupational

destination of those who managed to traverse the fundamental working-middle class divide (1993, 30).

The recent studies by Prandy & Bottero, and Miles were substantially based on marriage records and involved comparing the occupation of the groom with that of his father. Long (2007) and Long & Ferrie (2007), by contrast, utilised census enumerators' books for 1851, 1881 and 1901 to trace the occupations of 54,218 males. This source enables the identification of a son's occupation beyond the early-lifecycle point of marriage (which potentially constrains the distance of social movement identified) and also draws into the analysis those who did not marry. Long's study indicates much higher rates of social mobility than that discovered by the authors mentioned above: "I find that the rate of intragenerational mobility in Britain from 1851 to 1881 was substantial: 44 percent of males in their twenties changed occupational class over the period. For this reason, previous estimates of intergenerational mobility are significantly too low. Half, rather than a third, of sons ended up in a different class than their father, and 27 rather than 19 percent moved up" (2007, n. p.). However, Long does agree with the other authors that movement from working to middle class occupations was not common. He concludes "little here would overturn pessimistic results on the chances of the lower manual ranks making dramatic upward moves into the professional white-collar classes, either across or within generations" (2007, n. p.).

The data amassed on the social origins of the founders of the ICAEW will allow us to reflect on whether the optimistic or the pessimistic view of the general extent of social movement in Victorian Britain is most appropriate. However the findings of the current study also require more specific interpretation in the context of existing knowledge about the social derivation of recruits to the professional class.

3. Social origins of professionals

Historically, before the advent of state secondary education and more meritocratic bases of recruitment, there were several impediments to high rates of upward social mobility into the established professions in England and Wales. The financial requirements for pre-vocational (classical) education, entering training systems (primarily apprenticeships), becoming established in practice and maintaining an appropriate lifestyle, were high. Moreover, economic capital was not sufficient for vocational success in the competition for work. Also important were social connections, access to networks and respectability (Reader, 1966, 120). Hence, during the late nineteenth and early twentieth centuries “For the boy without money or family connections ...the road to a professional career was almost impossibly hard” (Reader, 1966, 193). In relation to the profession that is the subject of this paper, it was deemed “unadvisable and altogether imprudent to become a chartered accountant unless one had a capital of at least £2,000 or £3,000, or influential friends in business circles. The two combined is desirable, but the latter the more important” (*Pall Mall Gazette*, quoted in *Accountant*, 20.9.1890).

While these conditions tended to encourage recruitment to the professions from the gentry and existing professional families, recent scholarship suggests that the social derivation of recruits in the early-modern period was more diverse than previously supposed and also point to variations in degrees of access to different professions. Although the senior professional positions attracted the sons of landed proprietors and “Judges, bishops, physicians, generals and admirals were not commonly the sons of agricultural labourers” (Corfield, 1995, 225), the lower professional ranks were more accessible. For example, O’Day (2000, 167) has contended that “The Law remained accessible throughout the period 1500-1750 for those of relatively humble origins despite a rise in premiums. This is evidenced by the varied social

backgrounds of attorneys and solicitors. Within the lower branch, tradesmen and shopkeepers' sons balanced recruits from law and church families”.

But this is not to suggest that sons from the lower middle and working classes dominated the professions. In the eighteenth century almost two-thirds of attorneys derived from the lower gentry and one-third from the middle class (Miles, 1986). However, there was scope for the entry to the professions of the educated, ambitious recruit with financial resources and the benefit of patronage (Corfield, 1995, 223). Hence, “across the board...the professions were certainly not socially exclusive. If 12 per cent of the army command were drawn from the highest ranks, then 88 per cent were not. All the professions in fact contained large contingents of social ‘climbers’” (Corfield, 1995, 226; Reader, 1966, 78-79). There was also scope for upward movement into occupations on the fringes of the professional firmament: “there were numerous modest posts in the foothills of the professions. The occupations of the rank and file, including many poor curates, town druggists, hedge attorneys, hack tutors, jobbing architects and their equivalents did provide relatively open access for ambitious newcomers of humble origins, who had talent but lacked capital and status” (Corfield, 1995, 227). Reader (1966, 33) comments that during the eighteenth century “surgeons were usually men of little fortune – younger sons, sons of ruined men, orphans”. Consequently, as widely defined “there was extensive upwards social mobility” into the professions during the eighteenth and early nineteenth centuries (Corfield, 1995, 227).

Another feature of the social derivation of recruits to the professions was the high rate of occupational inheritance and self recruitment in some vocations. This led to the creation of, for example, dynastic medical families, army families, clerical families (Corfield, 1995, 228-229). There was also generational recruitment across families in related professions. For example a recruitment relationship existed between the accounting and legal professions in

Edinburgh and there was a propensity for sons to follow fathers into the same vocation (Walker, 1988, 235-264). Twenty-seven percent of the surviving sons of Edinburgh CAs entered indentures in their father's professional organisation (1854-1909) and 21% succeeded in entering it to 1914 (ibid.; 1988, 240). Kedslie (1990, 80) shows that 6.1% of CAs admitted between 1853 and 1904 were the sons of CAs.

The data collected for the current investigation will throw light on the degree of self-recruitment to early chartered accountancy in England and Wales and permit an assessment of whether rates of social mobility into this new profession were high or low. The findings of the study will also enable comparative analysis with the results of investigations into the social origins of Scottish chartered accountants and permit reflection on some prevailing assumptions about the backgrounds of the founders of the ICAEW. The following section summarises the content of the literature on these themes.

4. Previous studies on the social origins of British accountants

As noted in the introduction considerably more is known about the social origins of early professional accountants in Scotland than in England and Wales. The collection and publication of biographical information on those who instituted the first professional organisations in Edinburgh (1853), Glasgow (1853) and Aberdeen (1866) featured in the early printed media of Scottish chartered accountants. The first volumes of *The Accountants' Magazine* eulogized the founders of the Scottish profession in a series called 'Eminent Accountants of the Past'. Brown's (1905, 361-400) *History of Accounting and Accountants* contained an appendix titled 'Lists of deceased Scottish accountants, with notes'. More recently biographical studies, including the investigation of social origins, featured large in the work of the Scottish Committee of Accounting History Committee of ICAS and has been the subject of academic research. Works of biographical reference included Stewart's (1977)

reverential study of 346 Scottish chartered accountants admitted to 1879, *Pioneers of a Profession*, and Lee's (2006) more exhaustive histories of 138 founders of the Edinburgh and Glasgow institutes, *Seekers of Truth*. The (incomplete) data on father's occupation contained in Stewart's book provided the raw material for Macdonald's (1984) analysis of the social origins and professionalisation of accountants in Scotland. This sparked a heated debate with Briston and Kedslie (1986) concerning the motives for professionalisation north of the border.

The research by Walker (1988) on the Society of Accountants in Edinburgh, and Kedslie (1990) and Lee's (2004) investigations of all three city-based organisations provide comprehensive insights to the social origins of early chartered accountants in Scotland. In terms of measuring social movement, the analyses by Walker and Lee are considered most useful because they utilise a common and historically-situated social status classification.¹

Lee (2004) reports the following data (contained in Table 1) for the founders of the accountancy organisations formed in Edinburgh, Glasgow and Aberdeen based on Walker's social status groups aggregated as socio-economic classes. The findings indicate that 88.3% of the founders of the organisations in Scotland whose father's occupations are known were from the upper class or the upper middle class.

[Insert Table 1 here]

Walker's (1988, 256) earlier analysis of the social status origins of members of the Institute (later Society) of Accountants in Edinburgh admitted in the 1853-54 period are revealed in Table 2.

[Insert Table 2 here]

¹ Though differences in the tables below suggest some minor variations in the authors' application of the classification.

Walker (1988, 15) showed that 40 of the 64 original members of the Edinburgh society, being the sons of men of independent means and members of the legal and clerical professions, were effectively downwardly mobile into accountancy. Their emanation from, and association with, the legal-landed milieu distinguished Edinburgh chartered accountants from their contemporaries in Glasgow who had broader social origins. This contrast between the principal cities of the east and west of Scotland is evident from Kedslie's (1990, 90) data on the occupations of the fathers of those who signed the royal charters of incorporation. Of the signatories to the Edinburgh charter whose father's occupations are known, 67.3% were derived from landowning families or those occupied in traditional professions. Only 37.8% of Glasgow signatories could boast these social origins. Conversely, whereas 45.9% of signatories to the Glasgow institute charter whose father's occupations are known were the sons of merchants, businessmen, manufacturers, craftsmen and tradesmen, only 8.2% of Edinburgh signatories hailed from such backgrounds.

As indicated at the outset, compared with the wealth of data for Scotland, existing knowledge of the social origins of early professional accountants in England and Wales is partial and anecdotal. In his *English Accountancy 1800-1954* Stacey (1954, 180-181) contended that during the formative years of professional organisation "recruitment came to a large extent from segments of the community ineligible for offices in Church or State or for a career in the established professions". He also argued that in the third quarter of the nineteenth century the new occupation of accountancy was not attractive to those who aspired to enter the established professions, particularly in England. Stacey also suggested that religious affiliation was significant with "only a small trickle" of recruits from the established Church and "a strong influx of Nonconformist element". He noted that among Quakers, accountancy was a preferred occupation (1954, 50). Widening educational opportunity subsequently

opened the profession to a broader range of recruits while its maturation and advancing stature rendered it more attractive to those from elevated social backgrounds. Drawing on Cairncross' (1937) analysis of Glasgow chartered accountants in the 1930s which revealed recruitment from a range of predominantly middle class backgrounds, Stacey (1954, 181) noted that the social status of recruits had become heterogeneous by the inter-war period.

Parker (1986, 60-62) was of the opinion that "English accountancy, not to its disadvantage, owes much to nonconformists and immigrant Scots". Drawing on the content of extant histories of accounting firms which commented on the social origins of early partners, Parker also declared that recruits tended to be the sons "of middle class parents of modest means" and suggested that limited educational provision restricted recruitment into the early accountancy profession from the working class. He also quoted Pixley's (1897, 128) assertion that since 1880 recruits to the ICAEW had "come from the same class as do those who are now at Woolwich, Sandhurst, and the Inns of Court". Kitchen & Parker (1980, 1) also observed that the high cost of occupational preparation ensured that before the Second World War a majority of ICAEW members derived from the prosperous middle class.

Historians of accounting firms (such as Jones, 1981, 33-37) have also referred to the social backgrounds of their founders and subsequent partners, some of whom were original members of the ICAEW. Again, the importance of nonconformist backgrounds features. Jones (1981, 35-36) noted that important firm dynasties such as the Coopers and Waterhouses were Quakers. But such data relates to a small number of luminaries among the original members of the ICAEW. In the absence of attempts at more comprehensive research other analyses have also focused on practitioner elites. For example, Matthews, Anderson & Edwards (1998, 78) quote Perkin's analysis of the social origins of the presidents of seven professional organisations from 1880, including the ICAEW. They note the predominantly

middle and upper class derivation of these professional elites. Having reviewed the financial impediments to entering the early profession Matthews et al (1998, 81) contend that “chartered accountants could, in most cases, come only from comfortably off, middle- or upper middle-class backgrounds”. This is illustrated by reference to data on the backgrounds of 30 prominent accountants drawn from the *Dictionary of Business Biography* and the work of Parker (1980). However, the authors concede the bias inherent in their focus on those who “reached the top of their profession” (Matthews et al, 1998, 81).

In the conclusion to his study on professional organisation in Scotland, Macdonald (1984) noted that understanding the differences in professional formation in Scotland and England awaited “detailed biographical study of nineteenth century English accountants” and speculated that “there is little recorded about the personal details of the English founder members because they were much less worthy of note”. He suggested that English accountants were less respectable and poorly networked as a result of their low social origins. In consequence they were thus less well equipped to secure advantages from the state such as the acquisition of royal charters. These speculations linking social background to professionalisation invite further investigation.

To date then there have been no comprehensive studies of the social origins of the founding members of the ICAEW, the organisation which became the most significant player on the British professional scene, and an important influence on the development of accountancy institutions and professional ideologies overseas. While there are signs that the comparative dearth of research on the earliest members of the ICAEW may be arrested,² sustained

² For example, the Library and Information Service of the ICAEW has recently created databases of biographical resources such as obituaries and photographs to assist genealogical searches for ‘accounting ancestors, 1874-1965’ (Accountancy Ancestors, 2006).

academic investigation has not been undertaken. The following section outlines the approach adopted to address this gap in knowledge.

5. Methods

The 600 founders of the ICAEW were identified from sources such as the first *List of Members* published in 1881, the Institute's *Roll of Membership*, and Boys' (2004) attempt to definitively identify the members at the time of the grant of the royal charter in May 1880. For a small number of eminent founders biographical details are available in published sources such as the *Oxford Dictionary of National Biography* and the *Dictionary of Business Biography* (Jeremy, 1984-1986). Histories of accounting firms also often contain useful information about the backgrounds of early partners (see Boys, 1994, 46-55), as do obituaries, particularly those contained in *The Accountant*. Data on the lives of some individuals can be found in Parker's (1980) *British Accountants: A Biographical Sourcebook*.

A variety of genealogical sources were also exploited. Online resources such as *Ancestry.com*, *Findmypast*, *Familysearch*, and *Scotland's People* were particularly useful. Census enumerators' books, 1841-1901 were utilised to locate places of birth and the names of parents. This source also provided father's occupation in instances where the founder was resident in the same household as his parent on census night. One of the most fruitful sources was the founder's certificate of birth and/or marriage. Civil registration commenced in England and Wales in 1837. Birth and marriage certificates were particularly important in this study given their disclosure of the 'rank or profession' of the child's or groom's father. Online searches of the indexes to births, marriages and deaths aided the process of locating the correct documents but it was often necessary to purchase several certificates (from the General Register Office) in order to be certain that those chartered accountants with a common name had been successfully found.

A significant number of founders (233 in fact) were born before the year in which civil registration began. Details of baptisms are often (but not always) found in parochial records. These may refer to the trade or profession of the parents. The dispersed location of most parish registers in county record offices, local libraries and parish churches rendered searches for the social origins of some older ICAEW founders more complicated. However, collections of parish registers in the Family History Centre and the Society of Genealogists in London proved helpful, as did some of the aforementioned genealogical websites. These difficulties were compounded in the cases of those founders who were born outside England and Wales, and in Scotland in particular where civil registration (and thus the availability of certificates of vital events) began later, in 1855. In some instances trade directories were used to help narrow the search for information about a particular individual.

A useable father's occupation was identified for 520 (86.7%) of the 600 founders of the ICAEW.³ Interestingly, among those for whom the search proved fruitless were five founders where no father was stated on a birth and/or marriage certificate (suggesting illegitimacy) and a small number of others where the father's name was given but no occupation was disclosed or merely entered as 'deceased'.

In order to measure the extent of social mobility into the profession, the data on father's occupation was classified using Walker's (1988, 269-279) occupational and social status group (SSG) schema. While this classification was derived from a study of mid-nineteenth century Edinburgh, it has the advantage of being formulated for a study of accountants. Having been applied in other investigations of the same occupation (such as those by Lee, 2004; Walker, 2002 and Edwards & Walker, 2007b) its use here also offered the prospect of comparative analysis. It should be noted that the process of allocating a father's occupation to

a social status group is not always straightforward. Some occupational titles are imprecise. For example an ‘engineer’ could be classified as a professional (as in civil engineer, SSG 2) a manufacturing engineer (SSG 3) or an artisan (SSG 8). A ‘weaver’ could be a manufacturer (SSG 3), a skilled worker (SSG 8) or a factory labourer (SSG 9). The meaning of such occupational terms could also vary spatially.

Most frustrating of all were those fathers for whom the only occupational description uncovered was ‘gentleman’. This informal and widely used title had various meanings in Victorian Britain. The description ‘gentleman’ signified a way of life as opposed to the possession of property and wealth. It was an indicator of ‘quality’, associated with a degree of independence and was also a descriptor applied to those who were not engaged in menial labour. ‘Gentleman’ could thus refer to landed gentry who lived off rental income, professionals who applied specialist knowledge, or tradesmen who had retired. In consequence “there were very many urban *gentlemen*, including professional men, who did not own country estates” (Corfield, 1995, 228, *emphasis added*).⁴ In the current study examples were found of individuals who were described in one source as a ‘gentleman’ but in others as pursuing a specific occupation. These occupations represented a diversity of social statuses including landowners, lesser professionals, manufacturers, merchants, dealers, shopkeepers, white collar workers and artisans. Given that the term was so loosely used by contemporaries it was decided that in cases where the only description discovered for a founder’s father was ‘gentleman’ (n=11), the occupation was assumed to be ‘not known.’

Another issue which complicated the social status classification of occupations concerned variations in the stage of a father’s life course at which occupational information was

³ The increasing availability of genealogical data and search facilities on the internet are likely to facilitate the discovery of many of the remaining 80 in the future.

identified. For example, a father's occupation stated on a founder's birth certificate may well relate to an earlier, less socially advanced stage of the paterfamilias' career than that disclosed on the chartered accountant's marriage certificate. As a study which utilises a variety of data sources including obituaries, biographies, linked census records as well as marriage and other certificates, informed judgements were made about the most appropriate social status classification for the dominant occupation of the founder's father. The use of such longitudinal data has also helped us chart intragenerational social movement of many of the ICAEW founders.

A further complication concerns the social status classification applied to fathers who were accountants. This assumes particular significance given the focus of the study and the issue of self-recruitment. In his study of Edinburgh chartered accountants, Walker (1988) classified accountants as part of the professions social status group (SSG 2), reflecting their high standing in local society as early as the mid-nineteenth century. However, the author suggested that the professional status of accountants in England and Wales was not established until later (Walker, 1988, 12-21). Similarly, Reader (1966, 149), referring to England, argued that accountants "scarcely emerged into the professional world until very late in the century". Indeed, a study of accountants in three English counties in 1851 indicated that accountants were more closely associated with clerkdom than professional practice (Walker, 2002). During the nineteenth century the census authorities assumed that accountants in England were members of the commercial as opposed to the professional class. In 1851 only 40% of accountants in Devon, Norfolk and Warwickshire exhibited a key indicator of membership of the middle class, the employment of domestic servants. It was thus considered unlikely that accountants in mid-nineteenth century England:

⁴ It has been suggested that the problem of classifying 'gentleman' has resulted in some studies underestimating the extent of social mobility into the professions because it is assumed that the sons of 'gentlemen' were derived

...were accepted by their contemporaries as 'professionals', or indeed, that they identified themselves with this group. In a middle class acutely conscious of status divisions, substantial numbers of accountants fell on the wrong side of one or two fundamental social fissures: between professions and 'business' or trade; and between the independent, self employed practitioner and the dependent employee (Perkin, 1989: 82-86; Walker, 2000a). Worse, a good number were socially, if not occupationally, unaligned to the middle class (Walker, 2002, 396).

In their study of the social status of accountants based on the census of 1881 (by which time professional organisations had formed) Edwards and Walker (2007b) showed that the title 'accountant' continued to encompass those occupying a range of social statuses in England and Wales. It was associated with white-collar bookkeeping and clerking (SSG 7), commercial activity (SSG 4), as well as professional practice (SSG 2). Surveying the occupational group as a whole, it was discovered that accountants "occupied a modest, lower middle class, position in the social hierarchy in 1881" but the occupation also comprised "a hybrid of professionals and white-collar workers" (Edwards & Walker 2007b, n. p.). Edwards & Walker (2007a) found that 86.2% of accountants who were members of professional organisations employed domestic servants in 1881 compared with 45.6% of accountants who were not members of professional bodies. The authors concluded that accounting was "a diverse and ill-defined craft, one which encompassed considerable variations in employment and social status" (Edwards & Walker, 2007a, 87). On the basis of the findings of the foregoing studies it was decided that accountant-fathers who were identified as members of an accountancy organisation were to be treated as professionals and classified as SSG 2. The remainder were assumed to be white-collar workers and allocated to SSG 7.⁵ The formation

from the landed classes (Corfield, 1995, 228).

⁵ Confirmation of the appropriateness of this classification was assessed by examining the number of domestic servants employed in the households of founders' fathers who were accountants but not members of professional organisations. These employed an average of 0.7 servants. Edwards and Walker (2007a) found that the average for their population of accountants who were not members of professional organisations was 0.6. Further, if it is assumed that a man's "choice of partner offers a sense of how far he was assimilated within the class he had reached at marriage" (Miles, 1999, 162-163) then data collected from marriage certificates during the search for the father's occupation of some of the founders tends to confirm the social placement of accountants related above. Two-thirds of founders identified as 'accountant' on their marriage certificates and who married before they joined a professional organisation married brides whose fathers were occupied in lower

of the ICAEW and the grant of a royal charter in 1880 were particularly significant to crystallising the status distinction between professional and ‘so-called’ accountants in England and Wales (Walker, 2004b, 237-252).

6. Intergenerational mobility

Table 3 reveals the social status origins of the founders of the ICAEW, analysed according to their membership of predecessor organisations.

[insert Table 3 here]

As the data in Table 3 shows, very few founders (0.6%) of the ICAEW for whom father’s occupation is known, derived from (SSG 1) independent means backgrounds. Only one founder appears to have been the son of a landed proprietor and there is no suggestion that any emanated from the nobility. The other fathers of founders who were landowners may well have acquired their holding as a result of the successful pursuit of a previous occupation.

Not surprisingly the largest single source of founders with fathers in SSG 2 was professional accountants. Twenty-eight founders were the sons of members of an accountancy organisation. Although 13.3% of founders had fathers in the professions, relatively few derived from families associated with the traditional or ancient professions. This finding contrasts with the social backgrounds of early Edinburgh chartered accountants, many of whom emanated from legal families. Only seven ICAEW founders were the sons of solicitors or attorneys and two were the sons of barristers. Only one was the son of a physician and three were the sons of surgeons. Although a small number of founders had fathers who were officers in the armed forces, these were not of high rank. One traditional profession from which a greater number of ICAEW founders derived was the Church. Here again, however, association with the higher branch of the vocation was not strongly in evidence. Eighteen

middle and working class occupations. It should be emphasised, however that the marriage certificates of all

founders were the sons of churchmen but only three can be identified as the offspring of clerics in the established church. Fourteen were the sons of Baptist, Congregationalist, Wesleyan, United Presbyterian, or other non-conformist clerics. In assessing the social position of this group, Corfield (1995, 226) reminds us that “Among the churches, Anglican clerics tended increasingly to be drawn from the respectable middle class, while their dissenting brethren were often recruited from the ranks of artisans and shopkeepers on the margins of real affluence”. This finding offers some support for the contention, advanced by previous commentators on the social origins of early chartered accountants in England, that some had strong associations with nonconformity. A small number of other founders were the sons of ‘new’ professionals such as civil engineers, architects and actuaries. However, these were outnumbered by founders whose fathers pursued an occupation on the margins of professional status - school teaching and instruction in music and dance.

The founders whose fathers were classified as SSG 3 (6.2%) were mostly the sons of textile manufacturers. Others were the offspring of manufacturers of products such as paper and glass or those engaged in heavy engineering and publishing. These backgrounds reflected the locale of several of the predecessor bodies of the ICAEW in northern England. Two fifths of founders’ fathers classified as SSG 4 (10.7% of the total) were merchants. While the nature of the mercantile activity pursued by the paterfamilias was often unidentified in these cases, examples of specific occupations include coal merchant, corn merchant and wine and spirit merchant. A further 9 founders had fathers who were dealers in products ranging from flour to cotton waste, 4 were brokers, 8 were warehousemen, 7 were involved in banking and 2 were auctioneers. Table 3 shows that 5.2% of ICAEW founders were the sons of fathers in SSG 5. These were usually identified in sources as simply farmers.

founders were not collected for the purposes of the current project.

SSG 6 primarily relates to shop keeping. A wide range of retailing occupations were identified among the fathers of the 11.0% of founders classified in this group. The most frequent were grocer (10), draper (8), victualler (7), baker/confectioner (5), chemist/druggist (5), ironmonger (4), butcher (3), and stationer (3). Most founders (20.5%) were derived from SSG 7 - white-collar workers. Forty-one of these were the sons of accountants classed in this study as non-professional. A significant number of others were the sons of bookkeepers and cashiers. The 28 sons of clerks formed another significant group within SSG 7. These clerks were occupied in a variety of establishments such as banks, solicitor's firms, government offices, and mercantile establishments. Other founders were the sons of diverse agents, travellers and collectors.

As Table 3 reveals, a comparatively large number of the founders of the ICAEW had working class origins. 17.2% were the sons of artisans and craftsmen (SSG 8). The skilled manual occupations most frequently discovered were tailor (20), boot or shoemaker (12) carpenter and joiner (7) and printer (5). Also included here were various masons, smiths and builders. The fathers of founders occupied in semi or unskilled manual work (SSG 9) (2.2%) were mostly labourers and servants.

The content of Table 3 suggests that there were not substantial differences in the social origins of the members of the predecessor organisations of the ICAEW. However, it is worth noting that recruitment from the upper class and upper middle class (SSGs 1-5) was greatest into the Society of Accountants in Liverpool (48.4%) and the Institute of Accountants (in London) (40.1%) and was lowest into the Society of Accountants in England (30.9%). In fact, 58.1% of ICAEW founders whose fathers pursued working class occupations had been members of the Society of Accountants in England, the largest of the predecessor bodies of the ICAEW. Defined by first society joined, 44% of the 600 founders had been members of

the Society, an organisation which imposed low membership fees compared to the Institute of Accountants and was considered by contemporaries as having opened its doors rather widely (Walker, 2004b, 32-39, 130-131; Anderson et al, 2007).

By 1881 some founders with modest social backgrounds had achieved substantial intergenerational advance into the affluent upper middle class. This was especially the case among those whose careers were based in London. For example, James H. Webster, of Hume, Webster, Hoare & Co., was the son of a customs officer in Montrose who joined the Institute of Accountants in London in 1871. In 1881 he boasted a household in the capital containing seven domestic servants. John Weise, of Turquand, Youngs & Co, was the son of a hatter in Walworth who became a member of the Institute of Accountants in London in 1870. By 1881 his household was serviced by five domestics. John Sawyer, of J. & J. Sawyer, was the son of a London victualler. Sawyer was admitted to the Institute of Accountants in 1874 and had five domestic servants in his Lewisham home in 1881. William C. Harvey, of Gamble & Harvey, Basinghall Street, was the son of a clerk with H.M. Customs. Harvey joined the Society of Accountants in England in 1872 and by 1881 his substantial household in Lewisham contained nine children and six servants. Harvey's good fortune was fleeting. He was expelled from the ICAEW in January 1884 having absconded while owing money to clients (Chandler et al, 2008).

To summarise, the two social status groups from which founders of the ICAEW were mainly drawn were white collar and skilled manual workers. Also significantly represented were the sons of new and marginal professionals, commercial men and shopkeepers. Founders who had previously been members of the Liverpool Society and the Institute of Accountants (in

London) boasted marginally more illustrious social origins than those from other predecessor bodies.

7. Intragenerational mobility

A number of the founding members of the ICAEW became accountants having followed a range of previous occupations. Occupational descriptors of founders before they became an ‘accountant’ (or variant thereof) have been identified in 234 cases from census returns, marriage certificates, obituaries and biographical reference works. The occupational data, analysed by social status group, is provided in Table 4.

[insert Table 4 here]

It is perhaps not surprising to discover that a sizeable proportion of founders had progressed to the status of accountant from related white-collar occupations (SSG 7), primarily clerking but also bookkeeping (135 of the 164 SSG 7 cases). The most significant single arena for clerking was the law. Many founders had been previously employed in the offices of solicitors, attorneys, official assignees and the bankruptcy courts.⁶ A number had also become accountants having first been clerks to banks, railways, merchants, warehouses, brokers and other commercial establishments. A small number were previously clerks in industrial enterprises, metal production being heavily represented. Also included in SSG 7 are founders who had previously acted as agents, collectors and travellers. One such instance was the aforementioned William C. Harvey who during his early life was a travelling salesman.

Table 4 reveals that 29 founders had been engaged in commercial occupations before venturing into accounting. These were mostly merchants, warehousemen, stockbrokers and

⁶ The role of law firms and the courts as training grounds for some founder members of the ICAEW assumes significance given the importance of insolvency work to early accounting firms and inter-occupational relations between accountants and lawyers (Matthews et al, 1998, 30-34; Walker, 2004c).

auctioneers. An example was Thomas A. Welton who became Secretary of the Institute of Accountants (in London) and President of the ICAEW, 1891-1892. In the 1861 census Welton's occupation is recorded as a timber merchant and wholesaler. Another instance of an original member who was involved in commercial pursuits was Samuel Culley who joined the Society of Accountants as an associate in 1872 and practised in Norwich. He was born in 1821, the son of a merchant in that city. An obituary (*Accountant*, 21.1.1899) records that, "Mr Culley had an adventurous and remarkable career". On leaving school at the age of 16 he learned farming in Norfolk and then migrated to New Zealand where he became an estate steward. On returning to Britain Culley developed a "successful business as a shipper and corn factor" in Newcastle-upon-Tyne and in 1864 set up as a corn merchant in Norwich. However, "the enterprise was only moderately successful, and a series of heavy and unavoidable losses led him in 1869 to give up the corn trade, and start as a Public Accountant, in which calling his energy, perseverance, and integrity brought him a considerable measure of success" (ibid).

A further 16 founders were previously occupied in professional occupations (SSG 2). A small number of these were engaged in the law but most (11) were teachers, an occupation on the margins of professional status. As the following biographical details of founders show, teaching could be an important bridging occupation to the middle class for those from working class backgrounds. William John Williams practised as an accountant in Carnarvon and joined the Society of Accountants in England as an associate in 1877. He was born in 1839, the son of a slate quarrier. At the age of ten Williams began work at the local quarry but then left to improve his education at Cameddi School and Bangor Normal College. He then became a teacher at Bethel School, Caernarvonshire where he remained for 14 years. Williams later combined accounting practice with the general secretaryship of the North

Wales Quarrymen's Union (established 1874) (Rowlands, 2008; *Accountant*, 8.6.1901). Similarly John W. Gibson was born in Nottinghamshire "of humble origin" and "passed his days of childhood amid rustic surroundings" (*Accountant*, 20.2.1892). Gibson's early employment was in printing where he also learned shorthand. He subsequently: "migrated to the metropolis, and began a mercantile career. He entered the office of an accountant. We next hear of him as under-master of Market Bosworth Grammar School, in Leicestershire. In 1862 he relinquished his under-mastership, in order to accept an engagement with Mr. [William] Newmarch, the actuary and statistician". Gibson joined the Institute of Accountants (in London) in 1871.

Another 13 founders had been engaged in distribution and processing (SSG 6) before becoming accountants. Five of these shopkeepers were grocers, five were drapers and three were booksellers and/or stationers. It appears that one former grocer was John Bath who became President of the Society of Accountants in England in 1877 and later sat on the Council of the ICAEW before being expelled following his imprisonment for fraud (Chandler et al, 2008). Table 4 shows that very few founders were previously employed in manufacturing (SSG 3). An exception was George W. Knox, who had commenced his career in accounting by 1870 and was to become President of the ICAEW, 1896-1897. At his marriage in 1866 Knox is identified as a manufacturer of electro plates. This followed his earlier study of chemistry and graduation in science from University College, London (*Accountant*, 27.11.1926).

Of particular interest are those founders who crossed the social gulf between manual and non-manual occupations during their working lives (SSG 8 and 9). Among these was Edwin Belfield who was born in Belper in 1848. His father was a nailer whose illiteracy was

indicated by the signing of his son's birth certificate with a mark - 'X'. Belfield originally followed his father's craft, being entered in the 1861 census returns as a master nailer. He later became an accountant and auctioneer in Derby and was admitted to the Society of Accountants in England in 1877. Another example was Henry Bishop. In 1870 he joined the Institute of Accountants in London. Two decades earlier Bishop appears to have been a plumber. Similarly, Joshua A. Riley originally followed his father's trade as a tailor before becoming an accountant in Halifax and a member of the Society of Accountants in England (in 1877). Thomas Creighton appears in the 1861 census as a mason's labourer but by 1868 was practising as an accountant in Dewsbury. He was admitted to the Society of Accountants in England in 1872.

[insert Figure 1 here]

Figure 1 reveals the routes taken by founders (who pursued an occupation before accountant) to the upper middle class status represented by professional accountancy. It is shown that 31.4% of these founders from upper middle class backgrounds were intergenerationally downwardly mobile (30.9% entered lower middle class and 0.5% entered working class occupations) early in their careers. Many of this group were the sons of commercial men and began their working lives as clerks. A significant number of founders from working class backgrounds entered the middle class via clerking before progressing to accountant. Figure 1 also shows that 79.2% of founders who pursued an occupation before becoming an accountant were intragenerationally upwardly mobile into the upper middle class status represented by professional accountant (74.8% advanced from lower middle class occupations and 4.4% from working class occupations).

Clearly, public accounting represented a major vocational and social shift for a significant number of founders. For many of those who had pursued an occupation before accountant, the ultimate attainment of the status of chartered accountant represented substantial upward intragenerational social mobility. In fact, 93.2% of this group were upwardly mobile into the professional class during their working lives. The foregoing may help us comprehend why, in the popular imagination, accountants were often deemed to be men who had failed in previous occupations (Walker, 1988, 19; 2004a). There was a profession variously described as “a refuge for the destitute” or “a palladium for all kinds of mercantile refugees” (quoted in Walker, 2004b, 86-87). Similarly, although he was referring to the occupations they pursued as chartered accountants, James Martin’s biting analysis of the founders of the ICAEW might be applied to the routes which many appear to have taken to their eventual occupational destination: “I think if Pharaoh’s baker and his butler had been living, they might have been original members of the English Society – so mixed is it – along with his butcher and his baker, his bootmaker and his billsticker, and so on through the alphabet” (1896, 5).

While most of the founders analysed in Table 4 and Figure 1 experienced upward intragenerational social mobility, it should also be noted that a small number suffered social movement in the opposite direction after the formation of the ICAEW in 1880. George F.F. Prince resigned from the Institute in 1882. In the 1891 census enumerators’ books he is entered as a jeweller’s assistant and ten years later as an optician refractionist. George Jay was excluded from the ICAEW in 1891 and in the 1901 census appears as a pawnbroker’s clerk resident in a boarding house. Chandler et al (2008) reveal that no fewer than 92 (15.4%) of the founders were expelled from the Institute. While 66 were expelled for non-payment of fees, 15 were bankrupts and 11 committed discreditable acts or misdemeanours. We might speculate that social origin was significant here. The financial pressure to maintain an office

and domestic establishment commensurate with professional standing may have proved difficult for founders not possessed of significant inherited wealth (Edwards & Walker, 2007b). Father's occupation is known for 13 of the 15 founders who were expelled because of insolvency. Nine of these came from lower middle and working class families.

In summary, the results presented in this section show that a significant number of ICAEW founders pursued a previous occupation. Most progressed to accountancy through clerking. Others ventured to the occupation via commercial pursuits, lesser professions such as teaching, and retailing. Most of this group were intragenerationally upwardly mobile into chartered accountancy and a number travelled long social distances to reach that destination.

8. Implications

The findings reported above have implications for understandings of the professionalisation of accountants in England and Wales, provide insights to the extent of social mobility in nineteenth-century Britain, and are confirmative of contemporary perceptions of the historical socio-cultural differences between accountants in Scotland, and England and Wales (Walker, 1988, 12-21; Edwards & Walker, 2007a).

The relationship between social mobility and professionalisation has been advanced by a number of occupational sociologists. The processes of exclusion in episodes of Weberian social closure ensure that the privileged occupational group reaps social as well as economic rewards. For Larson (1977, 79) professionalisation projects have a "double nature" being concerned with the organisation of a market and collective social mobility. The monopolisation of knowledge and skills in professionalisation ventures generate outcomes of socio-economic advance and enhanced status. Larson contended that from the nineteenth century "all the devices mobilized for the construction of a professional market and the

organization of the corresponding area of the social division of labor also served the professions' drive toward respectability and social standing" (1977, 66). Larson also emphasised the manner in which the social aspirations of individual practitioners are pursued and actualised through the collective mobility project, a pursuit designed to increase the status of those directly associated with the performance of the occupational role (1977, 67).

Following Larson, Macdonald (1995, 29) argued that "Exclusion is aimed not only at the attainment and maintenance of monopoly, but also at the usurpation of the existing jurisdiction of others and at the upward social mobility of the whole group". A number of empirical investigations of individual occupations have emphasised the significance of mobility in professional projects. For example, Parry and Parry's (1976) study is entitled *The Rise of the Medical Profession: A Study of Collective Social Mobility*. Its authors conclude that "professionalism is itself an important type of collective action which may be used as a strategic mechanism to elevate the social position of the whole occupational group". As noted earlier, in relation to accountancy Macdonald (1984), deploying data on the social origins of practitioners from Brown (1905) and Stewart (1977), controversially (Briston & Kedslie, 1986; Walker, 1995) perceived the professionalisation of accountants in mid-nineteenth century Scotland as an attempt to achieve the twin advantages of collective social mobility and market control. In his conclusion Macdonald (1984, 188) hypothesised that timing differences in professional formation north and south of the border might be explicable by the presence of "far fewer" of the "established middle class" among their ranks. This may have diminished the capacity of English accountants to persuade the Privy Council of the case for a royal charter. Macdonald (1995, 198) also perceived the ICAEW's construction of a prestigious headquarters of in the City of London, Chartered Accountants Hall, as a

significant contribution to the collective social mobility element of the professionalisation project of English chartered accountants.

Conversely, it has been argued that the formation of the local accounting societies in Scotland and England and Wales during the mid-nineteenth century was not strongly *motivated* by collective social mobility:

Though accountants certainly lauded the enhanced socio-economic status which accompanied organisation, and not infrequently referred to the desirability of elevating the standing of the profession, theirs was not ostensibly a crusade for collective upward social mobility. This had also been the case in Scotland during the 1850s. Rather, it was about preserving advances already made but now imperilled by the prospect (in Scotland) or the reality (in England) of changes to the law of insolvency and bankruptcy (Walker, 2004a, 152).

The results of the current study tend to confirm this. The findings suggest that most of the founders of the ICAEW had already achieved substantial upward inter (and often intra-) generational social mobility and had formed organisations to protect their socio-economic advancement during the 1870s. By 1880 further institutional insulation was necessary. The evidence suggests that protection through occupational differentiation was the principal consideration at the time of the formation of the ICAEW. During the 1870s accountants had been under siege and the standing of professional practitioners was threatened by the activities of *soi-disant* accountants and legislative uncertainty in an important field of work - insolvency administration (Walker, 2004b, 51-100).

However this is not to deny that the formation of the ICAEW was perceived by some individuals as an opportunity for social elevation, or that institutionalisation enhanced the social standing of practitioners and created the conditions which facilitated their further socio-economic advance. Although she emphasises the way in which professionalisation is a collective mobility project Larson (1977, 77) also accepts that “the organization of profession was more than simply a means for developing, in a relatively autonomous frame of reference,

new criteria of status. It was also a means for conferring status by establishing social distance between the professionals and other groups”. Such a “new criteria of status” was established by the formation of the ICAEW in 1880. As Frederick Whinney observed at the time, the incorporation of the ICAEW by royal charter and the consequential assumption by members of the title ‘chartered accountant’ ensured that “a broad distinction would be drawn between the real members of the profession, and those untrained and incompetent persons who now so frequently announced themselves as accountants” (*Accountant*, 1.5.1880).

What are the implications of our findings for understandings of social mobility in Victorian Britain, particularly into the professions? The great majority of the founders of the ICAEW experienced upward social mobility. The results are therefore in accord with recent analyses which suggest that social mobility was a more common experience in nineteenth century Britain than was previously thought. However, in contrast to recent studies the results presented here offer an instance of an occupation which was a destination for long-distance, upwardly mobile males, both inter-generationally and intra-generationally. It will be recalled that Miles (1999) discovered that the 93% of those recruited to the professions and high salaried positions in the nineteenth century were the progeny of the middle class. This compares with 77.7% of the founders of the ICAEW (whose father’s occupation was known). The rate of self-recruitment among the founders was not high (4.7% of the 600 original members were the sons of professional accountants) thus the new and expanding profession of accountancy appears to have provided opportunities for long distance social advancement which often straddled the middle-working class divide. In fact 22.3% of ICAEW founders whose father’s occupation is known (or 19.3% of the total population of founders) were from the working class.

These statistics also invite comparisons with the social origins of the founders of the accountancy profession in Scotland. Contemporary observers explained that during the nineteenth century the status of the profession differed significantly north and south of the Tweed (and also within Scotland). The socio-cultural differences between chartered accountants in England and Scotland, which tended to discourage organisational union, are evident when analysing the social origins of their founders. A comparison with Lee's (2004) data reveals that whereas 84.8% of the 125 founder members of the societies formed in Edinburgh, Glasgow and Aberdeen in the 1850s and 1860s were known to have derived from the upper and upper middle classes, only 35.8% of the 600 founders of the ICAEW were from these backgrounds. Further, the 4.8% of founders in Scotland who were from the lower middle class contrasts markedly with the 31.5% of English and Welsh founders. Whereas 6.4% of founders in Scotland had working class origins, 19.3% did so in England and Wales.

9. Conclusions

This investigation has attempted to contribute to our understanding of the early accounting profession by revealing the social origins of the founders of the ICAEW. In pursuing this remit the paper has also attempted to contribute to knowledge of social mobility into the accounting profession and the new professions more generally in Victorian England and Wales. The findings reveal that most of the founders of the ICAEW were the sons of men in lesser professional, commercial, retailing, white collar and skilled manual occupations. Their social backgrounds were more modest than is often suggested by a focus on firm dynasties and notable figures in the history of the early profession.

Many founders experienced long distance upward social mobility into chartered accountancy. Indeed, 58.7% of those whose father's occupation is known hailed from the lower middle or working classes (SSGs 6-9). Clerking was an important bridging occupation for those who

travelled long social distances into professional accounting, especially for the relatively high number who traversed the middle-working class divide. These findings are consistent with the results of more recent, optimistic studies on the extent of social mobility during the nineteenth century. They also align with suggestions that there were comparatively high rates of upward social mobility and low rates of self recruitment into the new professions in Victorian Britain.

The study offers empirical support for the oft-repeated assertion that the founders of the chartered profession in England and Wales had less illustrious social backgrounds than their Scottish counterparts who organised during the 1850s and 1860s. The variations observed in the social status origins of the founders of the chartered organisations in England and Wales, and Scotland accord with contemporary perceptions of the differences between these professional communities and contextualise their subsequent history of organisational separateness.

The results of the study also permit a response to the more specific observation by Parker (1986, pp. 60-62) that the profession in England owes much to immigrant Scots. Although this suggestion is likely to have been based on the significant presence of Scots in what became the leading accounting firms (see Boys, 1994), the results provide tentative support for it. The birthplace of 587 founders of the ICAEW has been identified: 503 (85.7%) were born in England, 49 (8.4%) in Scotland, 19 (3.2%) in Wales, 12 (2.0%) in Ireland, and 4 (0.7%) overseas. Even allowing for the fact that 25 of the 49 Scots actually lived in Scotland, the remaining 24 who practised south of the border represent a disproportionate number: in 1881 only 1.0% of the population enumerated in England and Wales were born in Scotland (General Report, 1883, 50). A number of previous observers also noted the prevalence of nonconformists among the early members of the Institute. Other than identifying a small

number of sons of nonconformist churchmen among the founders of the ICAEW our data does not permit comment on this subject. Given the significance of religion and church affiliation in Victorian society and the recent illustration of its potent role in the institutional development of the profession in Ireland (Annisette and O'Regan, 2007), the significance of nonconformity to the early chartered accountancy profession in England and Wales clearly merits attention by future researchers.

The findings discussed above provoke a number of questions about the early chartered accountancy profession in England and Wales which merit future research. Does the heavy familial and experiential association with business suggest that acceptance of the 'new' junior profession by the extant 'old' professional class was limited? In particular, to what extent did it colour relations between accountants and lawyers? What were the implications of the social origins of founders for the emergence of the accountant stereotype? Did their social derivation impact on the degree to which representations by accountants before the state, on matters impacting on work jurisdictions and public policy, were heeded, especially where these conflicted with the demands of those more closely aligned with the socio-political establishment? Were early, lowborn, English accountants disadvantaged by limited access to elite networks as Macdonald (1984) has suggested? Was the emphasis given by the early ICAEW to asserting its status through instituting qualification systems, distinctive credentials, disciplinary codes and constructing impressive headquarters an attempt to compensate for the limited social pedigree of many of its members? How did individual chartered accountants, possessed of limited inherited economic, social and cultural capital, express advancing status in their public and private lives? How significant was founders' inter and intra generational association with commerce and trade to legitimating claims to capture accounting and audit work in those domains?

One final observation, which concerns social inclusion and exclusion and the behaviour of new professionals, strikes the researchers of this subject. The results presented here suggest that the early chartered accountancy profession in England was comparatively 'open'. When the ICAEW was constituted in 1880 it included the members of organisations such as the Society of Accountants in England, which had opened its doors widely. Subsequent career guides and some occupational competitors perceived chartered accountancy to be a relatively accessible vocation (Walker, 1988, 98-100). A number of solicitors, for example, disdainful of the intrusions of accountants into their work jurisdiction, contrasted the opportunities presented to men of "ability and energy" in chartered accountancy and other "business professions" with those in their own ancient and "fossilised" vocation (*Law Times*, 4.3.1893).

It is thus intriguing to discover that the ICAEW soon became associated with elitism and constructing a "closed profession" (Garrett, 1961, 4; Edwards et al, 2005). Once the compromises and inclusivity necessary for merger and obtaining a royal charter had been achieved in 1880 the new Institute began to erect more substantial barriers to entry. Further, the ICAEW was not averse to opposing and demeaning the efforts of other emergent groups of aspirant accountants seeking the benefits of organisation. For example, when the Society of Accountants and Auditors was formed in 1885, *The Accountant* (20.3.1886) criticised its members as a "a formidable array of clerks of all kinds – rent collectors, corn merchants, shop-keepers, valuers, collectors of taxes, bailiffs, secretaries of various concerns, civil engineers, school board clerks, overseers, timber agents, pawnbrokers and manure merchants" (also *Accountant*, 7.11.1891, 28.11.1891). Individual members of the Institute lambasted their competitors as men who could supplement their incomes as butchers, bakers and blacksmiths (*Accountant*, 24.4.1886). It was later complained that the Society of Accountants and Auditors was comprised of "all sorts and conditions of men" (*Accountant*,

26.1.1889). There is clearly a certain irony here. Lists of such occupations were a fair reflection of the social backgrounds of most of the founders of the newly esteemed ICAEW.

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TABLE 1
Social class origins of founders of the societies of accountants in Scotland

Class	Society of Accountants in Edinburgh		Institute of Accountants and Actuaries in Glasgow		Society of Accountants in Aberdeen	
Upper	16	(25%)	5	(10%)	0	(0%)
Upper middle	41	(64%)	36	(74%)	8	(67%)
Lower middle	2	(3%)	3	(6%)	1	(8%)
Working	3	(5%)	2	(4%)	3	(25%)
Not known	2	(3%)	3	(6%)	0	(0%)
TOTAL	64	(100%)	49	(100%)	12	(100%)

Source: calculated from Lee (2004, Appendix1).

TABLE 2
Social status group of the father's of founders of the Society of Accountants in Edinburgh

Social Status Group	Frequency		Class	
1. Independent means	11	(17.2%)	Upper	17.2%
2. Professions	32	(50.0%)	Upper middle	62.5%
3. Manufacturers	1	(1.6%)		
4. Commerce	4	(6.2%)		
5. Farmers	3	(4.7%)		
6. Distribution and processing	4	(6.2%)	Lower middle	14.0%
7. White collar	5	(7.8%)		
8. Skilled manual	1	(1.6%)	Working	1.6%
9. Semi and unskilled labour	0	(0%)		
Not known	3	(4.7%)	Not known	4.7%
TOTAL	64	(100%)		100.0%

Source: calculated from Walker (1988, 256).

TABLE 3
Social status group of founders' fathers by predecessor organisation of the ICAEW⁷

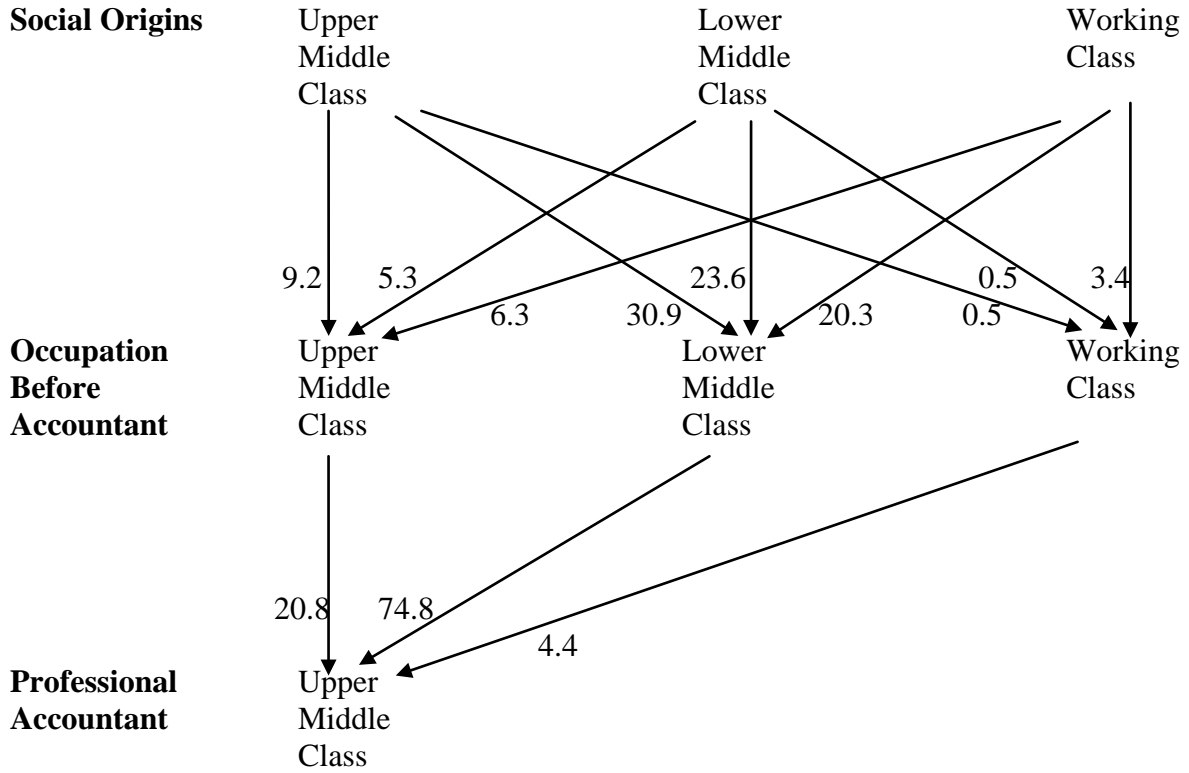
Social Status Group	Institute of Accountants (1870)	Liverpool (1870)	Manchester (1871)	Society of Accountants (1872)	Sheffield (1877)	Un-affiliated	Total
1. Independent means	3	0	0	0	0	0	3
2. Professions	28	10	14	25	3	0	80
3. Manufacturers	6	1	11	17	1	1	37
4. Commerce	25	4	9	25	1	0	64
5. Farmers	13	0	2	15	1	0	31
6. Distribution and processing	25	1	4	32	4	0	66
7. White collar	35	11	23	51	3	0	123
8. Skilled manual	26	2	16	58	1	0	103
9. Semi and unskilled labour	1	0	2	10	0	0	13
Not known	25	2	20	32	0	1	80
TOTAL	187	31	101	265	14	2	600

⁷ Note that 27 ICAEW founders were members of more than one predecessor organisation. These have been allocated to the first to which they were admitted. This particularly impacts on the numbers classified as members of the Sheffield Institute of Accountants, many of whom were also members of the Society of Accountants in England.

TABLE 4
Social status group of occupations pursued by ICAEW founders before becoming an accountant

Social Status Group	Frequency	%
1. Independent means	0	0
2. Professions	16	6.8
3. Manufacturers	3	1.3
4. Commerce	29	12.4
5. Farmers	1	0.4
6. Distribution and processing	13	5.6
7. White collar	163	69.7
8. Skilled manual	8	3.4
9. Semi and unskilled labour	1	0.4
TOTAL	234	100

FIGURE 1
Routes to upper middle class status for ICAEW founders who pursued another
occupation before accountant (%)⁸



⁸ The figures give percentages and relate to 207 founders whose father's occupation is known. None of these individuals had fathers in the upper class (SSG 1) or pursued occupations in that class during their careers.