



AAAJ
20,2

Household accounting in Australia: a microhistorical study

Garry D. Carnegie

School of Business, University of Ballarat, Mt Helen, Australia, and

Stephen P. Walker

Cardiff Business School, Cardiff University, Cardiff, UK

210

Received 15 July 2005

Revised 7 December 2005

Accepted 22 March 2006

Abstract

Purpose – The purpose of this paper is to extend the work of Carnegie and Walker and report the results of Part 2 of their study on household accounting in Australia during the period from the 1820s to the 1960s.

Design/methodology/approach – The study adopts a microhistorical approach involving a detailed examination of actual accounting practices in the Australian home based on 18 sets of surviving household records identified as exemplars and supplemented by other sources which permit their contextualisation and interpretation.

Findings – The findings point to considerable variety in the accounting practices pursued by individuals and families. Household accounting in Australia was undertaken by both women and men of the middle and landed classes whose surviving household accounts were generally found to comprise one element of diverse and comprehensive personal record keeping systems. The findings indicate points of convergence and divergence in relation to the contemporary prescriptive literature and practice.

Originality/value – The paper reflects on the implications of the findings for the notion of the household as a unit of consumption as opposed to production, gender differences in accounting practice and financial responsibility, the relationship between changes in the life course and the commencement and cessation of household accounting, and the relationship between domestic accounting practice and social class.

Keywords Accounting, Australia, Accounting history, Accounting procedures

Paper type Research paper

Introduction

This paper constitutes Part 2 of a study on household accounting in Australia between the 1820s and the 1960s. Part 1 compared and contrasted household accounting, as prescribed in advice literature, with evidence of actual accounting practice based on the examination of 76 sets of surviving household records held in public repositories across Australia (Carnegie and Walker, 2007). Part 2 adopts a microhistorical approach

The authors gratefully acknowledge the financial assistance for this project in the form of an Australian Research Council Large Grant (No. A00104612). Heather Leslie and Jenny Cave of the School of Accounting, Economics and Finance, Deakin University provided valuable research assistance as did Trissia Waddingham and also the helpful staff employed at the public repositories that were visited in conducting this research. Comments received at the fourth *Accounting History* International Conference, Braga, September 2005 and from Brian West were much appreciated. The detailed suggestions of two anonymous reviewers helped improve the paper.



involving a detailed examination of 18 sets of surviving household records that have been identified as exemplar cases. Deeper insights to accounting in household-family systems are sought through an examination of surviving accounting records supplemented by relevant biographical and family data.

Broadly speaking, microhistory is the intensive investigation of an event, object, locality or individual (of apparently minor import) (Sharpe, 1991; Tilly, 1990; Williams, 1999). Microhistory involves a reduced scale of observation. The approach is governed by the idea that “microscopic observation will reveal factors previously unobserved” (Levi, 1991, p. 97). Microhistory is not ‘trivial’ history. Rather, it represents an attempt to gain insights to wider social processes and cultures through the rigorous empirical study of the lived experiences of individuals or small communities. As Sharpe (1991, p. 62) pointed out “once a grasp of the society in question has been established, the isolated social event or individual can be used to provide a pathway to a deeper understanding of that society”. In accounting Williams (1999) applied microhistory in his study of a case of embezzlement at Boulton and Watt’s Soho Foundry in Birmingham. Microhistory involves an examination of the “little facts” of history (Szijártó, 2002). In this study, the little facts of history are found in the records of 19 household accountants in Australia. Their everyday experiences are revealed in 18 sets of household records and available biographical information.

This paper is structured as follows. The following section outlines the basis for selecting the 18 sets of records as exemplars, introduces the individuals concerned and presents an overview of the nature of the household accounting records they kept based on the classification adopted in Part 1 of the study. The results of detailed investigations of their surviving household records and the contexts in which they were kept are presented on a case basis in the next section. There follows an overall analysis and discussion of the findings according to these themes: the household as a site of production and consumption; the gendered nature of accounting; catalysts for commencement and cessation of household accounting; accounting within marriage, and; household accounting and social class. Concluding remarks are then presented.

Sample for microhistorical investigation

The 18 sets of surviving household records identified for detailed examination are housed in public archives across Australia, as outlined in Table I. The records were drawn from repositories located in the six Australian states, and the Australian Capital Territory. These accounts were seemingly kept by 19 individuals. In one case (Bonnin), the accounts were written by two sisters. Twelve account keepers were women and seven were men. Of the men, four appear as subjects in the *Australian Dictionary of Biography (ADB)* (Bagot, MacGeorge, Rusden and Wyndham) while the fathers of two other male subjects (Barr Smith and Cuming) are also entered in *ADB*. None of the women appear in the *ADB*. In one case documentary sources were supplemented by oral history as the husband of a deceased female household account-keeper (Sorrell) consented to being interviewed.

Certain criteria were adopted for selecting sets of accounting records as exemplars for deeper investigation. These criteria were: the extended period over which accounts were maintained; they were good examples of certain forms of household accounts; the diversity of accounting practices observed; the potential of the accounts to illuminate accountabilities and agency relationships; their capacity to provide insights to the

Table I.
Location of surviving
records used

Location	Records	Repository	References
Australian Capital Territory New South Wales	BAGOT, Edward Daniel Alexander (Alex) DOWN, Eleanor Frances (Lorna) (nee Goodall) PARKES, Isabella Cameron (Mrs Varney) (nee Murray)	Australian National Library State Library of New South Wales State Library of New South Wales	ANL MS 4702, 1186 NSL ML MSS 5241 NSL ML MSS 637
Queensland	WYNDHAM, George HUME, Anna Kate (Katie) (nee Fowler)	State Library of New South Wales University of Queensland	NSL ML MSS 190 QU UQFL 10/AB
South Australia	KIRK, Constance Shelia BARR SMITH, George BONNIN, Katherine (Nettie) Esther and Constance Josephine	University of Queensland State Library of South Australia State Library of South Australia	QU UQFL 67 SSL PRG 354 SSL PRG 621
Tasmania	DAVISON, Elizabeth (nee Hawdon) HARKNESS, Letitia Elma (nee Smith) SORELL, Beatrice Jane (nee Hall)	State Library of South Australia State Library of South Australia University of Tasmania	SSL PRG 56 SSL PRG 882 TU DX 24
Victoria	WALKER, Amy Clarisse (nee Davenport) CASSADY, Elizabeth (nee Anderson) CUMING, Mariannus Adrian DUMSDAY, Harold MacGEORGE, Norman	Tasmanian Archives Office State Library of Victoria University of Melbourne Archives State Library of Victoria University of Melbourne Archives	TAO NS 144 VSL MS 11752 UMA Acc.No. 88/95 VSL MS 11750 UMA Acc.No. 75/111
Western Australia	RUSDEN, George William MORRELL, Elizabeth Jane (nee Duncan)	University of Melbourne Archives Royal Historical Society of Victoria State Library of Western Australia	VRHS MS 13289 WLB MN 1193 Acc.No. 3546A

interfaces between personal, household and business accounting; and geographical coverage across the states and territories of Australia.

The surviving records examined were prepared across periods from 12 years (Parkes) to 60 years (Cuming). Material contained in the sets of household accounts was classified into the different categories of accounting records identified in the study. These categories are depicted in Table II. The exemplar cases did not include surviving records in categories 3 or 7. Such records were relatively scarce in the research population with only three instances of each type being observed.

Of the twelve women included in the total of 19 subjects, five were married, four were spinsters and three were widows during the periods spanned by their surviving household accounting records. Of the seven men involved, five were married while two were bachelors during the periods covered by the surviving documents. Of the 19 subjects, 16 were associated with the Church of England, one with the Methodist

Name	Categories of records											Dates of records (within decades by category)	
	1	2	3	4	5	6	7	8	9	10	11		
Bagot, Edward Daniel Alexander (Alex)	•											•	1: 1940s-1950s; 11: 1930s
Barr Smith, George	•	•											2: 1890s-1910s
Bonnin family					•								5: 1910s-1960s
Cassady, Elizabeth					•								5: 1890s-1910s
Cuming, Mariannus Adrian				•		•		•					4: 1930s; 6: 1920s-1960s; 8: 1940s
Davison, Francis (Captain)		•											2: 1840s; 5: 1840s
Down, Eleanor Frances (Lorna)					•								5: 1940s-1960s
Dumsday, Harold						•							6: 1910s-1940s
Harkness, Letitia					•								5: 1920s-1930s
Hume family						•					•		6: 1870s-1900s; 10: 1870s-1900s
Kirk family				•	•								4: 1920s; 5: 1910s-1920s
MacGeorge, Norman	•			•	•	•		•	•	•			1: 1910s-1960s; 4: 1910s-1930s; 5: 1910s-1920s; 6: 1910s-1920s; 8: 1910s-1940s; 9: 1910s; 10: 1930s
Morrell family				•									4: 1920s-1930s
Parkes, Isabella Cameron (Mrs Varney)					•								5: 1880s-1900s
Rusden, George William	•					•							1: 1880s; 6: 1850s-1900s
Sorell, Beatrice Jane				•	•								4: 1930s-1940s; 5: 1940s-1960s
Walker, Amy Clarisse					•								5: 1870s
Wyndham, George	•							•					1: 1830s-1860s; 8: 1830-1860s?
Total exemplar cases (18)	5	2		5	10	5		3	1	2	1		
Total cases (76)	34	11	3	21	24	8	3	6	5	4	2		

Table II.
Categories and periods of
surviving records used

Church of Australia, one with the United Church of England and Ireland and one was a member of the Presbyterian Church of New South Wales.

All 19 subjects appear to have belonged to the middle classes with the exception of Barr Smith, Davison, Walker and Wyndham, who can be identified as at least potentially belonging to the landed classes or squattocracy (Kiddle, 1961; Waterson, 1968; Cannon, 1973; Forth, 1982). The propensity for these household records to have survived is consistent with a tendency in the middle and landed classes in Australia, to maintain and preserve family records. The experiences of the working classes in household accounting remain substantially hidden from history.

Of the 19 subjects, seven were immigrants to Australia – six being born in England and one in Scotland. The remaining 12 subjects were all born in Australia – six in South Australia, two in Victoria, and one each in New South Wales, Western Australia, Queensland and Tasmania. The birth dates of the individuals in the sample ranged from 1801 to 1909. The last surviving subject died in 1995. The educational backgrounds of many of the subjects are either unknown or partially known, especially in the case of women. At least two of the seven men studied at university level. A few were educated in both Australia and England. One female household account keeper (Sorrell) studied at a secretarial/business college and, in so doing, developed skills in record and bookkeeping. Most subjects maintained diaries, correspondence and other material in addition to accounting records.

As will be seen in what follows, the subjects were engaged in a wide variety of careers and community work. Some achieved prominence, were successful in business and active members of their church. Many of the women supported their spouses' businesses in addition to child-raising and other home working. The three widows contained in the study all prepared household accounts for long continuous periods. In each of these instances, no household accounts were found which related to the period before the death of the husband.

The 18 sets of records are now examined on a case basis, organised according to the sex and marital status of their preparer. In each case, relevant biographical information on the preparer and their family (see endnotes 1 to 18 for sources) is presented together with a summary of the household accounting practices revealed by the surviving records.

Household accounting by women

The findings below relate to the cases of 12 women, and are presented in alphabetical order for the following sub-categories: married women, spinsters and widows.

Married women

Davison, Elizabeth (1807-1856). Elizabeth Davison (see Higman, 2002; Martin, 1982; Morphett, 1943; Statton, 1986), nee Hawdon, and her husband were immigrant pastoral pioneers in South Australia. She has been identified by Higman (2002, p. 121) as one of the "elite woman who presided over multiple-servant households". In so doing during the 1840s, she maintained a series of personal records, including a diary (1839-1844), a personalised wages system and records of cash receipts and payments. Elizabeth, the third daughter of John and Elizabeth Hawdon of Durham, was born on 21 March 1807. She married Francis Davison (b. 29 November 1799), a ship captain in 1835. Francis and Elizabeth Davison, along their two children, a nurse and a man servant, departed

England in July 1839 and arrived in Adelaide on 24 December 1839. In March 1840, the Davison family settled on pastoral land in the Mount Barker district which was named “Blakiston” after the ancient seat of the Davison family. As a pioneering pastoralist, Captain Davison became a Commissioner of Police and Police Magistrate in 1853 and a Commissioner for taking affidavits in 1855. He was also active in the Church of England. Six further children were born to the marriage between 1841 and 1852. Elizabeth died of fever at the age of 49 years on 30 April 1856 while Francis died on 23 October 1861.

At Blakiston, Elizabeth recorded notes in her diary “about her household chores, [including] buttermaking (for which she received up to 3/- per pound in Adelaide), candle-making, ironing, doctoring settlers’ children, dressmaking, gardening, servant troubles . . . [and about attending to] her children, and her guests” (Morphett, 1943, p. 3).

During the 1840s, Elizabeth Davison maintained personalised wage accounts, made notes about employees, and recorded details of cash receipts and payments in sections of her personal diary. Elizabeth employed between two and seven female servants during 1841 and 1844, each of whom “remained with her from four to twenty-five weeks” (Higman, 2002, p. 122). The surviving household wage accounts maintained during this period were prepared on an irregular basis, specifically on each occasion that a female servant left the employment of their mistress. These *ad hoc* accounts showed the amounts payable for personal services rendered, the amounts previously paid during the term of employment, either made in cash (paid to the employee direct or to another individual such as the employee’s mother) or in kind (for example, amounts paid for boots and shoes for the employee), and also the final wages payable. Employees were required to sign the page to indicate that they agreed with and had received the final settlement of wages. Many of the employees were evidently illiterate, signing their names with a cross.

The surviving records of Elizabeth Davison’s “household expenses” pertain to 1840 only. Totals of cash payments were recorded at the end of each page and brought forward. An “accounts of money received” for the sale of supplies, such as flour, potatoes and mutton, was also prepared for a short period in 1840, while a “dairy account” confirms buttermaking activities, and shows the weight of butter sold and the respective amounts received during the period 30 May 1840 until 6 January 1843.

Hume, Anna Kate (Katie) (1838-1909). Anna Kate Hume (see Bonnin, 1985; Hume, 1975; Waterson, 1968; Williams, 1859), nee Fowler, was born in London on 9 January 1838 and was the fifth daughter of Charles Fowler, an architect. She attended “Clifton Villa”, a ladies boarding school near Southampton. Anna’s future husband, Walter Cunningham Hume, was an officer with P&O who emigrated to Australia, arriving in Queensland in January 1863. Walter trained as a surveyor in the Crown Lands Office and later served terms as Mineral Land Commissioner, Stanthorpe, Land Commissioner, Darling Downs, before becoming Under Secretary of Lands in Brisbane in 1885. In 1898, he was appointed a member of the Land Court and remained in this post until his retirement in 1901.

After corresponding with Walter for many years, Anna departed England for Queensland in 1866. They married in Brisbane on 11 October 1866 and lived at Drayton, Toowoomba, and in Brisbane. While eight children were born to this marriage, only three survived infancy. The surviving records of Anna include personal

diaries, correspondence, photographs, notebooks and household accounts prepared on a continuous basis between 1877 and 1900.

The household accounting records were kept meticulously by Anna on a calendar year basis for certain types of expenditure, particularly to record purchases of items of dress for herself and her children. Expenses were recorded on separate pages within diaries according to the following headings: “dress self” (1877-1900); “childrens dress” (1877-1881); “boys dress” (1882-1883); “Ethel [dress]” (1883); “Bertie [dress]” (1884-1889); “subscriptions” (1886, 1889-1900); “miscellaneous” (1882, 1888) and “other expenses” (1891, 1897-1900). These amounts were totalled and carried forward to derive annual cash payments for these classes of expenditure. A separate record, dating from 1869, outlined the annual costs of dress for Anna and also for Ethel and, from 1871, on the birth of Bertie, the cost of dress for children. From 1884, the cost of dress for children was no longer shown but the cost of dress for Bertie was separately stated. By this time, Ethel was 16 years of age. Hence, these manuscripts suggest that the detailed recording of cash payments focused on the expenditure associated with raising a family. The arrival of the first child was likely to have been the catalyst for the preparation of these accounts. Anna also maintained records of cash payments that were made on various trips to Brisbane Sydney, Southport and Toowoomba. The total costs incurred on these trips were generally calculated and recorded.

In letters to correspondents in England, Walter often referred to his wife’s thrifty ways. On 2 July 1867 he wrote “Katie is teaching me economy” and on 15 February 1870 he wrote “. . . she’s so economical, she seems to dress on nothing a year & do it well. . . . I tell her she exceeds the penurious one in being stingy” (Bonnin, 1985, pp. 67 and 172). The result of such thrift, particularly in relation to non-subsistence expenditure, was material success (Bonnin, 1985, p. 224). On retiring to England, Walter and Anna Hume travelled widely. The marriage ended in April 1909 when Anna died of “heat apoplexy and cardiac failure” while a passenger on board the *Syria* in the Indian Ocean. Walter died in Guernsey at the age of 81 years.

Parkes, Isabella Cameron (Mrs Varney) (1862-1927). Isabella Cameron Parkes (see *The Sydney Morning Herald*, 1935; Martin, 1974; Reynolds and Raine, 1988; Parkes Family Papers (NSL ML MSS 2421, including Testimonial to Mrs Varney Parkes, 1902 (MSS 2421/4X) was the second wife of Varney Parkes, an architect, politician and child of Henry Parkes (1815-1896), a founding father of Federation in Australia. Isabella was born in Edinburgh on 26 August 1862, the daughter of George Murray, stationer. Isabella had accompanied Henry Parkes on a voyage to Sydney from London in 1884 and married Varney Parkes in December 1884 in Liverpool. Isabella and Varney had five children and lived at various locations in New South Wales. In 1902 the couple separated and Varney unsuccessfully applied for a divorce (“Testimonial to Mrs Varney Parkes”, 1902). Isabella died on 24 December 1927. Varney lived as a recluse prior to his death on 14 May 1935.

The surviving household accounting records of Isabella Parkes date from 24 December 1884, the date of her marriage to Varney, and span the periods 1884 to 1888, 1890 to 1894 and 1899 to 1900. Marriage was clearly the catalyst for the preparation of household accounts. No household records were found for the period following marital separation. The surviving accounting records contain details of cash receipts and cash payments in three separate household accounts books. The cash payments related to small sums for items such as milk, baker, butcher, stamps, butter

and medicine and for various other household expenses. Expenditure on major items such as rent, rates, insurance, household furniture and energy costs were evidently paid for separately, presumably by Varney. The cash receipts are shown on the opposite side of the page to cash payments. Each page contained a net total showing the cash payments as deductions from cash receipts while page totals were duly carried forward. The surviving household accounts suggest that Isabella was methodical and organised in day to day household management.

Sorell, Beatrice Jane (1909-1987). Beatrice Jane Sorell (see *Cyclopaedia of Tasmania*, 1931; Sorell, 2002, 2004), nee Hall kept detailed accounts during her marriage. Most of her accounts have survived. Beatrice was born on 9 October 1909 in Redfern, Sydney, the daughter of George Edward Hall, hairdresser. Beatrice was trained at Zercho Business College in Hobart and employed in various secretarial/administrative roles including at the Southern Cross Insurance Company, Hobart. She was a stenographer at the time of her marriage (second) in 1939 to Max Forbes Sorell, a solicitor employed by the Hydro-Electric Commission. After re-marrying, Beatrice worked for a fruit agent (Sorell, 2002). Beatrice and Max Sorell had four daughters who were born in 1940, 1942, 1943 and 1946 respectively. Beatrice died in Hobart on 7 January 1987.

The household accounting records of Beatrice Sorell relate to the period from June 1939 to June 1974, though no records were available for the periods August 1949 to August 1956, December 1963 to April 1970. The records commence within one week of her marriage to Max. The records are increasingly detailed over time and reveal the application of highly competent bookkeeping skills. While Beatrice maintained detailed accounts for day to day household expenditure, especially for small amounts, “major expenses, such as house rates, rent or repairs, insurance, clothing or household furnishing, school or medical expenses” (University of Tasmania, descriptive list, DX24) were paid by Max using, in most cases, a bank cheque account.

From June 1939, Beatrice kept household expenses on a weekly basis, typically showing two weeks of expenses to a page, and calculated weekly totals. From January 1940, she slightly altered her bookkeeping to show weekly expenses on a single page. From April 1940, this pattern continued, except that weekly expenses were classified into food on the right hand side and other household expenses on the left hand side, with weekly totals being stated for each category. From January 1941, only the combined total of these two expense types was shown until July 1941 when the former totalling pattern was resumed. At different times, minor variations in recording took place, especially in the pattern of regular totalling. From August 1945, cash accounted for was reconciled to cash in hand. Where differences emerged (usually for very small sums) their source was stated. This system of bookkeeping also included the regular recording of a fortnightly housekeeping allowance.

Beatrice evidently pursued the accurate recording of all household expenses, including minute transactions and was anxious to balance the accounts. Short gaps were occasionally observed in the sequence of accounts. These related to the periods when Beatrice was in hospital giving birth to her daughters. The following intermissions were observed and described in the household accounts: “Hospital June 30th to July 17th” and “St Stephens’s Hospital (Julia) from 23rd December 1943 to 9th January 1944”.

On being interviewed in November 2002, Max Sorell stated that Beatrice's accounting skills had been acquired at the Zercho Business College and were developed as an employee of various organisations. He explained that:

I had never suggested that she prepare household accounts, she just did it. She was a natural at it – highly competent. Nothing was any good unless there was perfection. She was meticulous in her record keeping.

I was not sufficiently interested in the household accounts to pay any attention to them. Keeping them was her hobby. There was nothing secret about them. They were for her own satisfaction, but she would have given me any information I may have requested.

I did not keep a cash book or similar records myself. When other bills were paid, I had a record of the payments made by means of cheque butts and bank statements. That was sufficient for my requirements (Sorell, 2002).

Max Sorrell later advised that Beatrice made entries in the household accounts when it was convenient to her, “normally immediately after the transaction” (Sorell, 2004).

Walker, Amy Clarisse (1851-1940). Amy Clarisse Davenport (see *Church News for the Diocese of Tasmania*, 1906, 1940; *The Mercury*, 1940; *The Saturday Evening Mercury*, 1958; Stephens, 1990) was born in Richmond, Tasmania on 12 April 1851, the daughter of Reverend Arthur Davenport and Frances Anna, nee Sievwright. On 3 February 1870, at the age of 18 years, Amy married John Fletcher Walker, a pastoralist and a widower, of Clarendon, Macquarie Plains in Hobart. They lived at Clarendon and had no children. John Fletcher Walker died on 22 November 1906 aged 73 years. Amy died on 8 November 1940. She was active in church work and was widely known in Tasmania for her philanthropy. Most notably, she built and presented to the diocese the Clarendon Children's Home at New Town.

The surviving personal records of Amy Walker comprise diaries, correspondence and household accounts. The latter relate to the period between July 1871 and August 1875. The accounts were first prepared when Amy was 20 years of age and within 16 months of her marriage. They detailed amounts “spent” and “received” and included amounts expended on “self”. The accounts were balanced and totalled at the end of each page. The amounts recorded were generally for household purchases, such as wine glasses, linen, tea cups and kettle as well as general household expenses such as drapery, washing, scented soap, poison, combs and also amounts paid on a regular basis to servants. No food expenses were recorded in the household accounts examined. However, it is possible that food may have been purchased using cash amounts drawn by Amy for “self”. Amy appears to have received cash from different sources and showed certain amounts as “cash in town” which may have been cash withdrawn from a bank account. Based on the available records, she did not receive a regular housekeeping allowance unless, of course, she was able to deduct certain agreed amounts on a regular basis from a bank account for that purpose. The surviving household accounts do not record any major items of expenditure, these were presumably her husband's responsibility.

Spinsters

Bonnin, Katherine (Nettie) Esther (1865-1962) and Constance Josephine (1872-1971). The Bonnin sisters (see Bonnin, 1989; Peake, 1982), Katherine (Nettie), Esther and Constance Josephine were spinsters in Adelaide where they were well-connected and lived long and ordered lives in a close-knit family and community. The sisters

maintained similar household accounts, records of receipts and expenditures and also conscientiously kept diaries and other personal records.

Katherine and Constance were born in Adelaide on 26 August 1865 and 12 October 1872 respectively to Alfred Bonnin (1829-1910), a solicitor who emigrated to Adelaide from England in 1854, and Katherine Jane, nee Bunn. There were five other children of the marriage. In 1879, the Bonnin family travelled to England, about which time Alfred lost heavily on holding Broken Hill shares, and they returned to Adelaide in 1880. The five Bonnin sisters, all of whom were spinsters, kept a school, known as St Albans at Parkside, and, in their later years, lived in a house in Prospect. Katherine, the eldest daughter, cared for the children of some of Adelaide's most prominent citizens, while Constance taught music at Creveen and other schools. Katherine, at least, and possibly Constance, returned to England in the 1890s and studied music in London. Katherine and Constance died in Adelaide on 7 March 1962 and 31 August 1971 respectively. Both women were active in the Church of England, especially at St James Church (West Adelaide) and often participated in charitable work.

Katherine's surviving books of account comprise nine volumes, of which eight contain household and personal accounts. These eight volumes span a continuous period from May 1914 to May 1937. The other volume (1907 to 1909) contains details of music fees received from tuition services rendered. Constance's surviving household accounts comprise ten volumes that were prepared continuously from September 1937 to December 1963, with the exception of August 1951 to December 1953. Receipts included periodic payments such as, a regular "salary" and a quarterly annuity in the case of Katherine, as well as amounts that were shown as transferred from personal savings accounts. Expenditure included household and personal items such as food, clothing, shoes, hair sets, telegrams and stamps, flowers, bus fares as well as amounts for the church collection. Both women regularly balanced their receipts and expenditure and comparisons were made to "[cash] balance in hand". Katherine adopted a monthly balancing regimen while Constance seemed to be almost obsessive in balancing her accounts every one to three days. A further sign of apparent diligence in Constance's account keeping is evident from her copious descriptions of the nature of the transactions recorded, particularly for expenses incurred, even for very small amounts. Neither woman categorised their receipts and payments.

Harkness, Letitia Elma (1877-1977). Letitia Elma Smith (see *The Adelaide Advertiser*, 1928; Candy and Laurent, 1994; Meleng, 1902; Statton, 1986) was a spinster for much of her life. Her surviving records comprise personal diaries, correspondence, miscellaneous papers and household accounts. The latter were prepared by Letitia on behalf of her step-mother in the period following the death of her father and prior to her own marriage.

Letitia was born at Semaphore, Adelaide on 25 September 1877 to George Warren Smith, a customs and shipping agent who was born in Nottingham, and Elizabeth Sophie, nee Spotswood. Letitia had three brothers. Her mother died of consumption when Letitia was seven years of age and her father married again in 1888 at Angaston. George Warren Smith served as the Town Clerk at Port Adelaide (1855) and was prominent in the affairs of the Port Adelaide Institute, formed in 1852 (Candy and Laurent, 1994, p. 6). Letitia made an extended visit to India in 1899 en route to England. She married at the age of 55 years. Her husband, John Harkness, was a boot manufacturer and also a widower who was

born at Jedburgh, Scotland. Harkness was 73 years of age on marrying Letitia who, at the time resided at Semaphore, Adelaide. Letitia died at Stirling, South Australia on 1 July 1977 as a widow.

Surviving household accounts for the period April 1928 to April 1933 were available for examination. The records commenced from the death of her 83 year-old father and were prepared up to the time of Letitia's marriage. The accounts were prepared by Letitia to record a regular payment to her aged step-mother, Mary Smith, and also the cash payments made for and/or by Mary. Documents reveal that there was some doubt over who was responsible for making this regular housekeeping allowance as George Smith's will was evidently unclear and/or other difficulties had emerged. After a few months, the firm of Smith, Channon and Co., customs and shipping agents (in which George Smith had been a senior partner), agreed to pay an allowance of £2 per week to Mary Smith. Previously Letitia's brother Vernon had paid amounts in support of his stepmother.

The surviving account books show cash receipts on the left hand side of the page and cash payments on the other. Cash payments included amounts "to M [Mary]" for items such as fish, cake and meat and also amounts paid "to V [Vernon]", such as for settling the gas account. Monthly totals of receipts and payments were made and the cash on hand balance was carried forward to the following month. The household accounts were evidently prepared by Letitia to show how the housekeeping allowance paid to her stepmother was spent, especially as the allowance was paid by her late father's firm. Accordingly, accountability obligations appear to have been influential in this instance.

Kirk, Constance Shelia (1904-1995). Constance ("Shelia") (see Kirk, 1984; *Who's Who in Australia*, 1962) was born on 13 May 1904 at Normoyle, Esk, Queensland. Her father, Walker Hague Kirk, was a pastoral station overseer who became a pastoralist. Walter had arrived in Australia from England in 1890 and married Gertrude Eva Constance, nee Whipham, at Brisbane on 14 July 1903. Shelia was the eldest child of three children born to this marriage. When aged eight years, Shelia's mother died. She was educated at St. Hilda's Church of England Girls Grammar School (CEGGS), Southport from 1914, and also at Glennie Memorial CEGGS, Toowoomba, 1918-1920.

The surviving account book of Shelia Kirk spans the period December 1919 to August 1921 when she was 17-19 years of age. For much of this period, Shelia was attending Glennie Memorial CEGGS, Toowoomba as a boarding student. Records of cash receipts included periodic pocket money, presumably provided by her father, *ad hoc* receipts from her father, such as "daddy gave me for Des christmas pres.", as well as amounts described as "found in case", that were possibly deposited there by her father, and small sums borrowed from certain individuals. Records of cash payments showed amounts were spent on a range of items, such as books, notebook, calendar, postcards, stamps, chapel, food and clothing items, toothpaste, and amounts transferred to "money box". She also occasionally recorded entries which indicated an interest in speculation, such as lost and won at cards or poker and lost and won at races. During her early working life she spent time as a jillaroo and a jockey.

Shelia mainly recorded the entries for each day on a separate page, balanced on each page and carried forward the balances. Between 26 June 1920 and January 1921, she also separately recorded the "balances" in order to depict a discrete summary of page end cash balances. These records show that, from July 1920, she separately recorded a

regular monthly allowance which was evidently received from her father, the amount of which increased substantially from January 1921 on leaving school.

Shelia's accounting records also reveal other aspects of her life. For example, from March 1919 to January 1921, she separately though infrequently recorded monies that were "lost" and "found". She also maintained a separate record of monies "lent" and monies "borrowed". As borrowed monies were repaid by Shelia and lent monies to others were repaid, ticks were entered into columns where the transactions were written to indicate settlement, or otherwise.

Shelia subsequently trained as a nurse at the Brisbane General Hospital, Karitane, Sydney and at the Queen Victoria Hospital, Melbourne. During the Second World War she served overseas as a nurse with 2/2 Australian General Hospital Contingent. On returning to Australia, she pursued a successful career in nursing. In 1952, she became the Chief Nursing Officer of the Victorian Hospitals and Charities Commission. She died at Ballarat on 10 November 1995.

Widows

Cassady, Elizabeth (1837-1911). Elizabeth Cassady (see *The Warrnambool Standard*, 1885, 1911); Miller, 1996; Sayers, 1969, 1973), nee Anderson, was born at Mortlake, Surrey, England on 13 July 1837, the daughter of Alexander Anderson, gardener. Elizabeth migrated to Australia in 1855. She married William Cassady, a Western District of Victoria farmer who acquired land on the Merri River in 1846. The marriage took place in June 1857 near Warrnambool and produced 14 children (Sayers, 1972, p. 32). William died on 11 October 1885 and Elizabeth carried on the farm. Although most of the land was leased she "continued to milk a few cows and maintain a small orchard" (Sayers, 1972, p. 32).

The surviving household accounting records of Elizabeth Cassady relate to the period after her husband's death. They reveal her as "something of the character of a not unremarkable woman" (Sayers, 1972, p. 33, also cited, albeit inaccurately, in Miller, 1996, p. 58). The surviving accounts were kept continuously from 1892 until four weeks prior to her death in November 1911 and are recorded in Elizabeth's personal diaries, comprising 11 volumes. The accounts, which concerned both the farming business and the household, comprised two columns on each and are each headed "money received" and "money paid away". Page end balances for these items are brought forward from the balances calculated and recorded on the previous page. While there was inconsistency in the pattern of totalling beyond these page end totals, totals were also often calculated and recorded on a quarterly basis and also were typically made and shown on an annual basis. The cash receipts include "rent received" from different individuals for their use of sections of the farm for pastoral purposes, as well as "rent for garden", and also amounts that were "borrowed" from time to time. Occasionally, entries would relate to other income such as "cows sold", "received for stone" and "for fowls". Payments were made for a wide array of items, such as baker, butcher or meat, fruit, sugar, tea, wood, drapery, books, boys schooling, maid, rates, income tax, chemist, church and charity.

Down, Eleanor Francis (Lorna), (1875-1972). The surviving household accounts of Eleanor Francis Down (see Sydney Conservatorium, 1912; The Musical Association of New South Wales, 1934a; 1934b; 1934c; Frank Ernest Down papers (NSL ML MSS 3877) nee Goodall, were also prepared following the death of her husband. Eleanor was

born in Melbourne on 27 April 1875 to Edward Goodall, an engineer, and Mary Jane, nee Clarke, both formerly of Ireland. She married Frank Ernest Down, teacher of singing, on 4 January 1899 at Annandale, New South Wales. Four children were born to the marriage between 1900 and 1909. Frank Down was a member of teaching staff at the Sydney Conservatorium by 1912 and had studied at the Royal Conservatorium of Music, Leipzig, the Conservatorium of Music, Vienna and the Royal Academy of Music, London. He wrote many texts on singing and was also a founding member of the Musical Association of New South Wales, becoming its President in 1915-1916. He died in January 1934. Eleanor died at Mosman, New South Wales on 28 April 1972.

Eleanor Down's surviving accounts were maintained on a continuous basis from May 1944 to April 1972, when she was aged from 69 to 96 years. The same method of recording was maintained throughout this period. However, in February 1966, an individual, presumably her daughter, with a steadier hand was involved in the preparation of the accounts. Eleanor's handwriting reappears in May 1966 and thereafter, until November 1969 when the two styles of handwriting appear. From November 1969 the accounts were written by another person.

Nine account books of different form – including a cash book, exercise books, study note books, a memorandum book as well as unused Commonwealth Bank of Australia passbooks, comprise Eleanor Down's household records. Cash receipts and cash payments were recorded on the same page in separate columns and, every three to five days, these would be balanced to provide cash on hand figures. The accounts were also tallied at the end of each page. Cash receipts included allowances received from her two surviving daughters, amounts for goods sold and sums drawn from a bank savings account. Cash payments included amounts paid for eggs, milk, lettuce, stamps, tablets, clothing items, car wash, hair set or hair wave, and baker.

Morrell, Elizabeth Jane (1864-1949). Elizabeth Jane Morrell (see *The Geraldton Guardian*, 1949; Ducas, 1996/1980; Garden, 1979; Geraldton Family History Society, 2001), nee Duncan, was described in an obituary as “a Greenough pioneer” who settled and raised a family in the Western Australian pastoral region. She prepared household accounts following the death of her husband. Elizabeth was born in Geraldton, Western Australia on 6 November 1864 to Thomas Duncan, a farmer, and Isabella Jane, nee Pearson. She married Reuben Edwin Morrell, a farmer, on 14 February 1888 and had eight children between 1889 and 1904. Reuben Morell died in Perth on 10 October 1919 aged 64 years.

The surviving household accounts of Elizabeth Morrell were recorded in exercise books and comprise an unbroken sequence from July 1925 until July 1943. During this period, Elizabeth was aged between 60 and 78 years. Initially payments were recorded under various headings which were written on separate pages of the accounts. In 1927, the headings adopted included the following: groceries, fruit and vegetables, donations, gifts, benzine, hardware and also expenditure for self, as well as miscellaneous, such as candles, matches and stamps, and amounts designated as for household use, such as towels, sheeting, quilt and similar items. No periodic totals were recorded of the payments entered in each category. However, under certain headings, such as donations and gifts, page totals were calculated and brought forward to the next page but not on a consistent basis. Hence, the main emphasis in transaction recording was to detail the amounts involved rather than to analyse the sources of expenditure. From 1930, the number of headings used for allocating payments was reduced to two:

donations and gifts, and expenditure while, from July 1931 onwards, payments were only recorded under the heading “expenditure”.

Elizabeth lived at the family farm, “The Ironbarks”, where she was a keen gardener (Ducas, 1996/1980, p. 48), for almost 30 years after her husband’s death. She died on 19 May 1949 and was survived by her eight children, including two sons who continued to farm the property.

Household accounting by men

The findings below relate to the cases of seven men who kept household accounts. These are presented in alphabetical order in two sub-categories: married men and bachelors.

Married men

Bagot, Edward Daniel Alexander (Alex) (1893-1968). Edward Daniel Alexander Bagot (see *The Mail*, 1926; *The Adelaide Advertiser*, 1968; Bagot, c. 1925, 1965; Basrah Club Ltd, 1923; Booth, 1926; Framlingham College, 1907; Lonie, 1981; *The Basrah Times*, 1920, Who’s Who in Australia, 1944, 1962) was a soldier, businessman and political activist. During his life, Bagot maintained detailed private records, including diaries, correspondence, itineraries, notes and newspaper clippings as well as accounts relating to general, household and personal items. From July 1933 to June 1935 he prepared comprehensive, typewritten personal financial statements. Other accounting documents pertain to the 1940s and 1950s.

Edward was born at Henley Beach, South Australia on 25 December 1893. He was the son of Edward Arthur Bagot, an Anglican clergyman, and Harriet Lilian, nee Massy-Dawson. He spent his childhood in Western Australia and also in England where he was educated at private schools, namely Framlingham College and Lowestoft College, Suffolk. Aged 15 years, Edward was trained in wireless telegraphy at Ilford and gained employment at Marconi’s Wireless Telegraph Co. In 1912, he was second telegraph operator on the *Olympic* when it was called to assist the stricken *Titanic*. Edward returned to South Australia before World War I and in 1915 joined the Postmaster-General’s Department in Adelaide. He married Christobel Ballantyne, nee Bollen, on the 20 September 1916. During the Great War he became a lieutenant with the 1st Australian Wireless Signal Squadron, serving in Mesopotamia, and was promoted to Captain in 1918, before returning to Australia in 1919. Shortly thereafter, he returned to Mesopotamia where he organised a trading company and was also a director of the *Times of Mesopotamia*. In September 1920, he was joined by his wife. Their only child was born in Basra in 1922. From 1920, Edward was the Secretary of the British and Arab Chambers of Commerce and in 1924 became the managing director of Eastern Transport Co., a pioneer of motor-mail in the region.

In 1925, the Bagot family returned to Australia. In 1926 Edward organised the first motor transport service between Adelaide and Darwin. Edward began working in the insurance industry in 1928, from which he retired in 1963. In 1930, he founded the Citizens’ League of South Australia, a militant, rightist political organisation and was its full-time secretary until 1936. During 1939-1941, Edward was the member for Southern District in that State’s Legislative Council. In 1944, he joined the Government Insurance Office of New South Wales and moved to Sydney. He edited *Security*, the institution’s journal from 1946, and, in 1951, was promoted to production supervisor.

After his retirement, he authored *Coppin the Great: Father of the Australian Theatre*, (Bagot, 1965). He died in Sydney on 12 June 1968.

The surviving financial statements for 1933-1935 were prepared during the time Edward Bagot was the Secretary of the Citizens' League of South Australia. The financial statements were prepared monthly, six monthly and annually and comprised a profit and loss account and a balance sheet. Some trial balances were also available for this period. The surviving financial statements were typed in duplicate and demonstrate the adoption of accrual accounting. Household expenses recorded included gardening, house repairs, house wages and home living. The latter may have included food and related housekeeping costs. While the account books from which these financial statements were evidently prepared do not appear to have survived, records of original transactions, dating to the 1940s and 1950s, were found.

Based on his surviving records, it is apparent that Bagot applied the knowledge gained in commercial pursuits to the management of his private and household affairs. His early training as a wireless operator, with its emphasis on detail, may have encouraged his copious record-keeping of all kinds, including his accounting, and the production of a single-spaced typed autobiography to 1924, which ran to 615 pages. No other sets of records that were examined in this study contained such comprehensive financial statements.

Cuming, Mariannus Adrian (1901-1988). Mariannus Adrian Cuming (see *The Herald*, 1917; Cuming, c. 1917; Lack, 1981; *Who's Who in Australia*, 1968) was born in Footscray on 26 November 1901. He was the youngest son of James Cuming, junior (1861-1920) who, as a chemical manufacturer, was acknowledged as "one of Australia's foremost industrialists" (Lack, 1981, p. 173), and Alice Louisa, nee Fehon. Mariannus Cuming was educated at Melbourne Church of England Grammar School, the University of Melbourne (where he gained a Bachelor of Science), and also at Imperial College, London. He was appointed Chairman of Cuming, Smith & Co. Ltd in 1945, a company jointly founded by his grandfather in 1862, and also became General Manager and Managing Director of Commonwealth Fertilisers and Chemicals Ltd and Cuming Smith & Mt Lyell Farmers Fertilisers Ltd in 1943. He was also a director of B.H.P. Ltd and subsidiaries, the Alfred Hospital and a member of both the Australian and Melbourne Clubs. He married Wilma Margaret Isles, nee Guthrie, daughter of William Currie Guthrie, manager, in April 1926. Four children were born to the marriage.

Cuming left an extensive archive of personal papers. These date from 1926, the year of his marriage, until his death in 1988. No records survive for September 1937 to July 1940. He carefully entered all payments made by cheque in single column cash books and calculated monthly, six-monthly and annual totals for expenses. From 1938 half-yearly and annual totals of expenses were also analysed, as a separate process, into specific expense categories and recorded on a page in the cash book headed "dissection of expenses". While the categories used in number and description varied over time, the private expense categories adopted included the following: self MAC, self WMIC (that is, his spouse), electricity, gas, fuel, telephone, school, grocer, drapers, house general, motor cars, rates and taxes, donations and also capital (that is, investments). Cuming also entered cash receipts into the cash book, such as salary, dividends received, director's fees, interest revenue and loan settlement amounts received. However, a greater emphasis was evident in the recording and analysis of

expenses as the cash receipts were typically not dissected and analysed in the same way. In addition, for 1941 only, surviving records of estimates, described as an “expenditure budget”, were found for both annual “income” and expenses (that is, “house-keeping” and “fixed expenditure”).

Mariannus Cuming died in East Prahran on 26 February 1988 aged 86 years. His wife had died in March 1984. The surviving accounting records display a level of sophistication in preparation consistent with Cuming’s experience in business and industry.

Dumsday, Harold (1875-1942). Harold Dumsday (see Glen Iris Cricket Club, n.d.) was born in Cuckfield, Sussex, England on 21 November 1875 to Albert Dumsday, a seedsman and subsequently a clerk, and Norah Jannette, nee David. Harold migrated to Australia in 1885 and became an architectural draughtsman. He married Ethel Beatrice, nee Rush, on 16 December 1909, the daughter of a publican, and two children were born to the marriage. The Dumsday family lived in Caulfield and Glen Iris, Melbourne. Harold died on 30 March 1942 aged 66 years.

Harold’s surviving diaries and records of cash receipts and payments were maintained continuously for several decades. His surviving household accounts are available from the beginning of 1910, or immediately after his marriage, until 1941. Household accounts were recorded in Dumsday’s personal diaries, comprising 32 volumes. This long period of household account keeping, intertwined with descriptions of domestic duties and suburban life in Melbourne was almost coterminous with his marriage which ended on his death in March 1942. Dumsday’s diaries displayed four days to a page and are recognised as important records of everyday existence as “they include a mass of detail about his domestic and social life and about his household’s daily expenses”, but they “say little about his professional life” (Descriptive List, MS11750). Dumsday’s diaries gave detailed daily reports on the domestic tasks performed by his wife.

On entering daily diary entries Dumsday would also list, on the right hand side of these entries, the amounts that had been outlaid on each date in the form of household payments while, on the left hand side, he wrote the amounts of cash receipts which were less regularly received. Items of expenditure included butcher, grocer, milk, bread, fowls, fares, papers, beer, gas, rent and rates as well as home loan repayments and other capital items such as furniture and fittings, and block of land payments. Cash receipts included fortnightly salary, bank interest, bets and insurance. At the end of each diary page, he totalled receipts and payments and carried them forward to the top of the next page.

At the end of each year, Dumsday prepared an annual cash summary at the back of the diary, summarised the total receipts and payments for each month and also calculated the annual totals, to reveal any surplus. Cash payments made in each year were also classified in an array of cost categories as a subsequent process, using the original transactions records. The household expenses detailed were almost certainly incurred by both husband and wife. It is likely that Ethel presented vouchers for cash payments to her husband on a daily basis for inscription in the diaries. The surviving household records suggest that Dumsday tightly monitored household affairs, including the activities of his wife.

MacGeorge, Norman (1872-1952). Norman MacGeorge (see Herbert, 1933; Marginson, 1988) was the son of Alexander MacGeorge, a prosperous draper and

later a land agent, and his second wife, Rachel Elizabeth, nee Lexmoore. Born in Adelaide on 8 July 1872, Norman was educated at the Collegiate School of St Peter and studied art at the Adelaide School of Design and at the National Gallery School in Melbourne. Later he taught drawing at Wesley College, 1902-1906, the Melbourne Teachers' College and the Melbourne Church of England Grammar School, 1902-32. He married May Ina Hepburn in East Melbourne in January 1911. May was the grand-daughter of pioneering pastoralist, Captain John Hepburn. In the same year, the MacGeorge's engaged Harold Desbrowe Annear to design them a house at Fairy Hills, Ivanhoe, on the junction of the Yarra River and Darebin Creek. Norman was a prominent landscape artist, art educator and critic who died on 2 September 1952 aged 80 years. He predeceased his wife who died in August 1970.

Most of the surviving household accounting records of Norman MacGeorge date from the time of his marriage in 1911. These reveal a strong propensity to retain close control of family finance. The records include "current account" books in which the costs of running the household were recorded (1911-1940, with certain gaps), for a vast array of items such as butcher, baker, grocer, greengrocer, wood, paper and "wages Annie Moore". In addition, a general house and land account was prepared (1911-1913) which showed the costs of land, house construction, including architect's fees and erecting fences, and also furnishing accounts (1911-1921) revealing the items and amounts "bought" by Norman and May respectively in separate columns. Also maintained were an array of other account types for outdoor activities, such as a "livestock general garden" and a "horticulture general garden", each indicating in separate columns the specific items and their costs as "bought" by Norman and May respectively, and also accounts for "bees expenses and income" (1915-1918) and for "hens" which showed the amounts received for the sale of eggs, as well as related expenses. Norman also prepared an inventory of furniture and effects by room and also an "estimate of furnishing Darebin" (1911), comprising two bedrooms, a lounge and a dining room. From time to time, Norman also calculated and recorded an estimate of weekly expenses, such as in September 1915, when he calculated the "average expenditure a week for 2 months ending Aug. 30th".

George Wyndham (1801-1870). George Wyndham (see *The Sydney Morning Herald*, 1870; Daughish, 1901; Rouse Ball and Venn, 1911; Venn, 1954; Welch, 1894; Wright, 1959; Wright McKinney, 1967) was a farmer, wine grower, and pastoralist. He was born at Dinton, Wiltshire, England in 1801, the third son of William Wyndham, who was related to George Wyndham, the 4th Earl of Egremont and Baron of Cockermouth, and Letitia, nee Popham. He was educated at Harrow and Trinity College, Cambridge, where he graduated BA in 1823. After migrating to Canada in 1824, George travelled to Italy in 1825, where he met his future wife, Margaret Eliza Jay whom he married in 1827.

The Wyndhams migrated to Australia, arriving in Sydney in December 1827. Twelve sons and two daughters were born to the marriage. The family settled near Branxton in the Hunter River valley where George undertook experimental farming and viticulture. George Wyndham's wine growing and pastoral activities flourished. He was responsible for settling several blocks of country for pastoral pursuits, including "Bukkulla" in the New England District. George also gained distinction as an importer of blood horses and cattle. George Wyndham has been described as "hale and

neat and very much the English squire" (Wright, 1959, p. 3). He died on 24 December 1870 three months after the death of his wife.

The surviving household records of George Wyndham comprise a unique range of domestic budgets which depict the estimated costs of establishing a home and various aspects of household functioning. The accounting records relate to the period 1832 to 1869, although it is unclear whether the household budgets concern the entire period, or specific parts thereof, as the dates of preparation are not noted.

Budgets were prepared by George Wyndham for different types of expenditure relating to household affairs. One budget statement was headed "suppose we laid in clothes for 3 years could we do with less than this?" The statement detailed the necessary quantities of specific items of clothing (35 in all), including jackets, shirts, dresses and gowns, petticoats, boots and slippers, and an estimated cost per item. The 35 specific amounts were totalled to arrive at the estimated cost of all clothing. Another budget statement was prepared for "household linen", which stated similar information for specific items such as towels, table cloths, sheets pillow cases and mattresses. Also listed were items required for servants. After arriving at a total for linen, costs of a more substantial nature were separately listed, including, dining table, sideboard and chairs, and were also tallied to arrive at the total estimated cost of such furniture.

Similar budget statements were prepared for "bedroom furniture", "dinner set" and "kitchen stove". In two other instances, estimated costs were prepared in the same way for "4 people that is a couple, servant, and visitor" and similarly for "man wife and servants. These statements detailed estimated quantities of food items, such as tea, sugar, flour, rice and coffee, as well as other items, such as soap, soda, stamps and house utensils. George Wyndham's household budgets were meticulously prepared, detailed and provide evidence of a highly organised and educated pastoralist. He also maintained a personal diary and family correspondence.

Bachelors

Barr Smith, George Elder (1858-1914). George Elder Barr Smith (see Gosse, 1996; Holt, 1991; Johns, 1914; Linn, 1988; Statton, 1986) was born into a wealthy Adelaide family on 10 October 1858. He was the second of 13 children born to the marriage of Robert Barr Smith, merchant and pastoralist, and publicly-spirited Adelaide citizen, and Joanna Lang, nee Elder. Both his parents had emigrated from Scotland. George was mentally retarded and an epileptic. By the age of 19 years was a boarder at Queenscliff, Victoria with Rev. John Gardner, his guardian, and Mrs Gardner (Gosse, 1996, p. 263). Barr Smith lived with the Gardners until he was aged 28 years and then moved to Victor Harbour where the family acquired a house for him. He lived with his companion, John Thorley, and two housekeepers responsible for his care. The household was broken up when his companion was unable to continue. The house in Victor Harbour was sold and a new property was built for him around 1900, at Somerton, Adelaide.

Surviving household accounts relating to George Barr Smith's home life date from 1894 to 1910 and comprise records of original transactions and suppliers or tradesman's account books. The earliest household account books date from May 1896 when Barr Smith and his companion and servants were living at Victor Harbour. Most of the surviving household account books were prepared in 1900-1901 and concern the household in Adelaide.

The records comprise numerous small-sized memorandum books in which were recorded transactions with suppliers of household goods and services. Typically, these books contained the description "Mr George Barr Smith, Esq in Account with. . . [name of the supplier added]". The suppliers specifically named included the butcher, baker, milkman, grocer, greengrocer, and fishmonger among others. Each book listed details of purchases made, the dates of purchases and the amount of each transaction. In combination, these records effectively represented a detailed creditors' ledger. The suppliers' accounts show that payments for household goods and services were made on a weekly or monthly basis. On the making of payments, presumably by the servant housekeepers, the supplier would state "paid" or "paid with thanks" and also signed and dated the book as well as signify that the amount indicated as settled had actually been received. By way of a slight variation, the butcher used an ink stamp for this purpose, signed his name in the appropriate place and recorded the date of payment. In some instances payments were identified as "paid by cheque".

George died of epileptic convulsions on 1 January 1914 at Somerton aged 55 years. He never married. Given his incapacity, his affairs were managed by the trustees of the "Geo. Barr Smith Trust". His accounts were almost certainly maintained by individuals who were assigned to care for him. Each surviving supplier's household account book represented, in effect, a personalised record of purchases made on account and of amounts settled, with the added control of providing for each supplier to confirm the payments received in the accounting records themselves. Accordingly, this permitted a check on the honesty of household servants in physically making payments to suppliers for household goods and services. It is likely that the account books were prepared for and scrutinised by the trustees of the Geo. Barr Smith Trust.

Rusden, George William (1819-1903). George William Rusden (see *The Argus*, 1903; Blainey and Lazarus, 1974; *The Australian Encyclopaedia*, 1958) was a controversial character. Born near Dorking, Surrey, England on 9 July 1819, Rusden became an historian, educationalist and civil servant following his arrival in Sydney at the age of 14 in May 1834. He was the third son of ten children born to the Rev. George Keylock Rusden and his wife Anne, nee Townsend. Rev. Rusden was a linguist and a mathematician and had run a private school in Surrey for 23 years before departing for Australia and becoming the Chaplain at the Parish of Maitland, New South Wales. George junior initially became a jackeroo and, within seven years, was managing a pastoral station at Mingay, near Gundagai. By 25 years of age, he had begun to despair of making money from the land and in 1849 became an agent for the establishment of national schools in the Port Philip District (and later for the Colony of Victoria). In 1851, on separation of Victoria from New South Wales, George Rusden junior was appointed Under Secretary in the Colonial Secretary's Office. In 1852 he became Clerk of the Executive Council and in 1856 was Clerk of the Legislative Council. Later Rusden became Clerk of the Parliaments of Victoria, a position he held until his retirement in 1881. He was also a founder and long serving member of the Council of the University of Melbourne. He retired to England but returned to Melbourne on medical advice in January 1893.

Rusden published many works, including *National Education* in 1853 and *The Discovery, Survey and Settlement of Port Phillip* in 1871. His *Fiji: Its Political Aspect and Curiosities of Colonization* appeared in 1873 and 1874 respectively. Major works on the *History of Australia* and the *History of New Zealand* first appeared in 1883. The latter

was withdrawn from sale on account of a libel action taken in the English law courts against Rusden by John Bryce, a former Minister for Native Affairs in New Zealand, which was successful, leading to considerable financial loss.

The surviving personal records of George Rusden comprise diaries, letter books, account books and records of transactions. His surviving accounts contain detailed records of expenditure, prepared continuously from 1859 until his death in 1903. Rusden's cash and cheque payments were classified under the following headings from 1859: wages, butcher, baker, fuel, grocery, forage, misc., land and buildings and repairs, and sundries. The amounts shown in each column were also stated in the total column on the right hand side of each page. Totals, by category, were made at the end of each page and brought forward. Rusden also recorded totals of each type of expenditure on a half-yearly and annual basis at calendar year end.

George Rusden died on 23 December 1903 when his last work, *William Shakespeare, His Life, His Works, and His Teachings* (1903) was in press. He was strongly devoted to the Church of England, bequeathing his South Yarra house to the Church, and during his lifetime made significant donations to St Paul's Cathedral and the Bishop of Melbourne's Fund. In old age he was regarded as a "quaint old world figure" and was described "as peculiar a gentleman as one will encounter in a lifetime...What a delicious bundle of prejudices was Rusden!" (Blainey and Lazarus, 1974, p. 73). His estate at death was valued at £18,000.

Discussion and conclusions

The foregoing cases reveal that the 19 subjects associated with the 18 sets of surviving records, while pursuing diverse life courses in an array of locations and periods, embraced various forms of domestic accounting practice as part of everyday living. As stated at the outset, the object of a microhistorical approach is to gain wider insights to social processes and experiences through the intensive investigation of individuals and communities. For the purposes of the following discussion a number of broader themes have been identified: the household as a unit of consumption or production; the gendered nature of accounting in the domestic arena; catalysts for the commencement and cessation of household accounting; accounting in marriage; and, household accounting and social class.

The household as a unit of consumption or production

Studies of prescriptive literature on home management and personal finance reveal that domestic accounting constructs the household as a privatised centre of consumption as opposed to production (Llewellyn and Walker, 2000; Walker and Llewellyn, 2000). While the accounting observed in this study gives no visibility to the productive contribution of women in the home, some cases reveal the interfaces between the public (that is, the business entity) and private (i.e. the household) spheres through the exchange of goods and services produced in the domestic arena. For example, the accounting performed in the Davison household included the management of domestic labour. In families engaged in agricultural activities the sale of produce features in the domestic accounts (Cassady, Davison, Morrell and Walker) and the boundaries between the business entity and the household are obscure. However, it also appears that in such contexts productive activities may also be absent from the accounts, as in the case of the costs of producing food consumed by the family.

There are also indications that the sources of accounting knowledge applied to the household were gained in the public world of work. In the case of Beatrice Sorrell skills amassed through pre-marital commercial employment were translated to the home on marriage. Mariannus Cuming seemingly applied the sophisticated accounting practices he witnessed in industry to his personal financial affairs. Another interesting finding of the study is the manner in which account keeping could be intertwined with forms of accountability to the self, as in the keeping of personal diaries and other personal records. In this way accounting in the home could relate to the level of the privatised individual as well as the family unit.

Gendered nature of household accounting

The findings suggest that the women whose records were identified as exemplars had a stronger propensity than men to prepare records of cash receipts and cash payments (category 5 records in this study). In nine of the 10 instances of such accounting the records were kept by women. Of the seven male subjects in the study, only one (MacGeorge) was found to prepare records of cash receipts and cash payments. Men contained in the study tended to keep records of classified cash payments only (category 6 records). Four of the seven men were found to have prepared records of this kind but only one woman did so. Category 4 records (that is, cash payments only) were prepared by three men and two women. Accordingly, these findings show that the women concerned were more likely than men involved to record cash receipts. On the other hand, men tended to record cash payments only and, in addition, showed a stronger propensity to classify cash payments into particular categories. In the case of other forms of household accounting, and to the extent that conclusions can be drawn on the basis of the survival of records, men in the sample were more likely than women to maintain original records (category 1), and prepare budgets (category 8). None of the 12 women involved kept records of either type.

These results suggest the possibility of wider gendered differences in household accounting practice. First, women typically recorded cash receipts while men did not, suggesting that women were more conscious of the relationship between receipts and payments in everyday household management. Women were more concerned with the balance of cash than analysing the sources and applications of cash. This finding has implications for the pursuit of thrift by women which was strongly advocated in the prescriptive literature (see, for example, Walker and Carnegie, 2007). Second, formal household budgets, which were associated with major spending decisions, were prepared by men alone. This indicates the potentially gendered jurisdictions of financial decision-making and allocation. It should also be noted, however, that while the didactic literature often propagandised that the capacity to engage in the meticulous recording of numerous and minute transactions was peculiarly feminine, the study has uncovered instances (Bagot, Dumsday and Rusden) where men revealed similar capabilities.

Catalysts for the commencement and cessation of household accounting

Of the 18 sets of household accounting records, 10 were prepared during marriage. In five cases accounting commenced from the date of marriage. Three of these cases related to men (Cuming, Dumsday and MacGeorge) and two to women (Parkes and Sorell). The surviving evidence indicates that Amy Walker also prepared household

accounting records within 16 months from the date of her marriage. In the other four cases, one (Davison) was found to have commenced household accounting shortly after settling with her family in an isolated pastoral region, another (Hume) was commenced household accounting shortly after the birth of the couple's first child, while in the other two cases (Bagot and Wyndham), no specific catalyst for the commencement of accounting practices was identified.

Widowhood, with its serious implications for personal finances and their management, and the continuation of a deceased husband's business, has long been identified as a catalyst for accounting (Connor, 2004, pp. 57-59, 65-66). In three cases (Cassady, Down and Morrell), widowhood appears to have instigated the preparation of household accounts, within seven, ten and six years respectively, after the dates of death of their spouse. For the remaining five sets of records where the preparers either never married (Barr Smith, Bonnin sisters, Kirk and Rusden) or where the marriage took place subsequent to the onset of household accounting (Harkness), the catalyst for preparing accounts was discerned in only two cases. Kirk had become a boarder at a private school and began to keep detailed accounts while away from the parental home, possibly to manage an allowance. Such accounting by young women was often prescribed as sound preparation for marriage. (Kirk's record keeping also offers tantalizing insights to an underworld economy in a boarding school.) Harkness was found to have commenced accounting on the death of her father on behalf of her step-mother who was in receipt of an allowance as explained earlier. These findings indicate that key events in life courses, such as marriage, death, the birth of children, together with their economic implications for the management of income, are primary stimuli to commencing household and personal accounting (Walker and Llewellyn, 2000). In the case of Barr Smith accounting appears to have emanated from the agency relationship established through the incapacity of the principal to manage his own financial affairs.

Factors instigating the termination of household record-keeping were identified for 10 of the 19 individuals in the study. For seven subjects (Cassady, Cuming, Down, Dumsday, MacGeorge, Rusden and Wyndham), mortality or incapacity through illness or old age were determining factors. In three other instances (Harkness, Hume and Parkes) major changes of family circumstances were significant. Letitia Harkness ceased preparing household accounts for her stepmother on marrying and moving interstate to Melbourne to live with her husband. Anna Hume returned to England to live with her husband in 1900. Isabella Parkes became separated from her husband in 1902 and marital difficulties in the period to separation may have led to the termination of household record-keeping. For the other nine subjects the reasons for any cessation of household accounting can only be speculated upon, particularly given issues about the survival of records.

Accounting in marriage

As mentioned above, there were 10 subjects in the study who prepared household accounts during marriage. The preparers of these accounts were split equally between men (Bagot, Cuming, Dumsday, MacGeorge and Wyndham) and women (Davison, Hume, Parkes, Sorell and Walker). All five women prepared accounts relating to aspects of home life over which they had jurisdiction. Based on the surviving evidence, none of these women were responsible for accounting in the home beyond the

traditional female domains of housekeeping and child care, more particularly, the kitchen or pantry, laundry, bathroom and clothing for their children and themselves. In contrast, the surviving financial accounts of men such as Bagot, Cuming, Dumsday and MacGeorge illustrate the existence of a broader jurisdiction, where expenditure beyond routine housekeeping to include light and power, insurance, rates, motor vehicle cost (where relevant), private school fees, investments in shares and property, home maintenance and additions, and mortgage and other loan repayments. These men, therefore, retained control over payments relating to capital items and larger amounts, transactions with significant implications for income and wealth. Such evidence confirms the gendered nature of domestic accounting whereby married women were more likely to prepare accounts for more minor transactions relating to housekeeping.

Few insights were afforded by the accounting records to inter-spousal financial allocation systems. Importantly, however, and as alluded to in Part 1, no documentary evidence was found of household accounting being employed as a means by which married women formally accounted to their husbands for day to day expenditure. There were no indications that the accounts kept by wives were “approved”, “audited” or otherwise checked by husbands. In the Sorell marriage the husband: “never suggested that she [Beatrice] prepare household accounts, she just did it” (Sorrell, 2002). Other married women may have felt obliged to prepare household accounts in order to facilitate the management of housekeeping expenditure (as argued in the prescriptive literature), but there was no specific evidence to suggest that they were compelled to do so by their husbands.

Household accounting and social class

The findings of the study indicate a social class dimension to household accounting. Surviving archival sources indicate that Australian household accountants were most likely to be found among the educated middle and landed classes with Anglo-Saxon backgrounds. These were the social groups to which most prescriptive literature on domestic management was directed. Some individuals (such as Bagot, Constance Bonnin and Dumsday) also appear to have recognised the use of accounting to facilitate control over everyday aspects of their lives. More generally, household accounting appeared to both define and reflect a commitment to thrift and prudence as a means of financial management and wealth accumulation.

The subjects also typically maintained other detailed records of their lives, such as personal diaries, correspondence, and descriptive lists which formed a comprehensive information system relating to everyday activities and experiences. The use of these records served to provide a document of family life which was preserved for future generations.

The absence of cases drawn from the working classes in Australia is a notable finding of this study. This, of course, may simply be a function of record survival but could also be indicative of a lesser propensity by working class families to practise household accounting. The study therefore lends some support to Reiger’s (1985, p. 62) claim that working class women tended to ignore recommendations to keep full household accounts when attempting to make ends meet.

Extending the work of Carnegie and Walker (2007), the microhistorical approach adopted in this paper in examining a subset of 18 sets of surviving household

accounting records, combined with sources which permit their contextualisation and interpretation, has sought to augment understandings of accounting in the Australian home between the 1820s and the 1960s. The study suggests that household accounting in Australia was undertaken by both women and men of the middle and landed classes. Their surviving household accounting records were generally found to comprise one element of diverse and comprehensive personal record keeping systems. The findings are indicative points of convergence and divergence in relation to practice and the contemporary prescriptive literature and also point to considerable variety in the accounting practices pursued by individuals and families.

References

- (*The Adelaide Advertiser* (1928), 21 April, pp. 12, 15.
- (*The Adelaide Advertiser* (1968), "S.A. Author dies", *The Adelaide Advertiser*, 13 June, p. 8.
- (*The Argus* (1903), "Death of Mr G.W. Rusden (Obituary)", *The Argus*, 24 December, p. 7.
- (*The Australian Encyclopaedia* (1958), *Rusden, George William (1819-1903)*, Vol. 7, pp. 519-20.
- Bagot, E.D.A. (c. 1925), "Roaming around", unpublished manuscript, State Library of South Australia, Adelaide.
- Bagot, E.D.A. (1965), *Coppin the Great: Father of the Australian Theatre*, Melbourne University Press, Melbourne.
- Basrah Club Ltd (1923), *Memorandum and Articles of Association*, The Times Printing and Publishing Co., Basrah.
- (*The Basrah Times* (1920) 19 May, p. 6.
- Blainey, A. and Lazarus, M. (1974), *Rusden, George William (1819-1903)*, *Australian Dictionary of Biography*, Vol. 6, Melbourne University Press, Melbourne.
- Bonnin, J.M. (1989), "Bonnin in Australia", unpublished manuscript, State Library of South Australia, Adelaide.
- Bonnin, N. (Ed.) (1985), *Katie Hume on the Darling Downs: A Colonial Marriage*, Darling Downs Institute Press, Toowoomba.
- Booth, J. (Ed.) (1926), *Framlingham College Register*, The Society of Old Framlinghamians, Framlingham, p. 230.
- Candy, P.C. and Laurent, J. (Eds) (1994), *Pioneering Culture: Mechanics' Institutes and School of Arts in Australia*, Auslib Press, Adelaide.
- Cannon, M. (1973), *Life in the Country. Australia in the Victorian Age*, Vol. 2, Thomas Nelson, Melbourne.
- Carnegie, G.D. and Walker, S.P. (2007), "Household accounting in Australia: prescription and practice from the 1820s to the 1960s", *Accounting, Auditing & Accountability Journal*, Vol. 20 No. 1, pp. 41-73.
- Church News for the Diocese of Tasmania* (1906), Vol. 15, No. 12, Hobart, 1 December, p. 208.
- Church News for the Diocese of Tasmania* (1940), Mrs Fletcher Walker (obituary), *Church News for the Diocese of Tasmania*, Vol. 80, New Series No. 12, Hobart, December, p. 2.
- Connor, R.E. (2004), *Women, Accounting and Narrative*, Routledge, London.
- Cuming (c. 1917), "Thrift", unpublished speech notes prepared for public address made during Thrift Week, University of Melbourne Archives, 12/3/3 Misc (15).

- Cyclopaedia of Tasmania* (1931), *Cyclopaedia of Tasmania. An Historical, Industrial and Commercial Review: Biographical Facts Showing the Progress of Tasmania*, The Service Publishing Company, Hobart, pp. 122, 342.
- Daughlish, M.G. (1901), *The Harrow School Register, 1801-1900*, 2nd ed., Longmans, Green and Co., London.
- Ducas, I. (1996), *They Came to Greenough*, 5th ed., Geraldton Historical Society, Geraldton, originally published by the author for the descendants of Reuben and Elizabeth Morrell in 1980.
- Forth, G. (1982), "The squatters' golden age in the Western District of Victoria", *Western Victoria Journal of Social Issues*, No. 10, pp. 34-9.
- Framlingham College (1907), *The Framlingham College Register*, 1st ed., The Scientific Press, London, p. 158.
- Garden, D.S. (1979), *Northam: An Avon Valley History*, Oxford University Press, Melbourne.
- Geraldton Family History Society (2001), *Mid West of Western Australia Pre-1901 Pioneer Family Register*, Geraldton Family History Society, Geraldton.
- (*The*) *Geraldton Guardian* (1949), "Mrs Elizabeth Jane Morrell: a Greenough pioneer", (obituary), *The Geraldton Guardian*, 21 May.
- Glen Iris Cricket Club (n.d.), *Newsletter*.
- Gosse, F. (Ed.) (1996), *Joanna and Robert: The Barr Smiths' Life in Letters, 1853-1919*, The Barr Smith Press, Adelaide.
- (*The*) *Herald* (1917), Planning thrift campaign.
- Herbert, H. (1933), "Mr Norman MacGeorge (Stage & Screen: Art)", *The Australasian*, 5 August, p. 16.
- Higman, B.W. (2002), *Domestic Service in Australia*, Melbourne University Press, Melbourne.
- Holt, A.G. (1991), *The Vanishing Sands: Commemorating 150 Years of Brighton, South Australia*, Corporation of Brighton, Adelaide.
- Hume, B. (Ed.) (1975), *A Victorian Engagement: Letters and Journals of Walter Hume and Anna Kate Fowler during the 1860s*, University of Queensland Press, Brisbane.
- Johns, F. (1914), *Fred Johns's Annual: Mainly a Biographical Record of Australasia's Prominent People*, 3, Sir Isaac Pitman & Sons, London, p. 191.
- Kiddle, M.L. (1961), *Men of Yesterday: A Social History of the Western District of Victoria, 1834-1890*, Melbourne University Press, Melbourne.
- Kirk, S. (1984), "Whiphams and their lives", unpublished manuscript, Fryer Library, University of Queensland, CT2807.5.W48 K5 1984.
- Lack, J. (1981), *Cuming, James (1861-1920)*, *Australian Dictionary of Biography*, 8, Melbourne University Press, Melbourne, pp. 172-3.
- Levi, G. (1991), "On microhistory", in Burke, P. (Ed.), *New Perspectives on Historical Writing*, Polity Press, Cambridge.
- Linn, R.W. (1988), *Smith, Tom Elder Barr (1863-1941)*, *Australian Dictionary of Biography*, Vol. 11, Melbourne University Press, Melbourne, p. 664.
- Llewellyn, S. and Walker, S.P. (2000), "Household accounting as an interface activity: the home, the economy and gender", *Critical Perspectives on Accounting*, Vol. 11, pp. 447-78.
- Lonie, J. (1981), "Bagot, Edward Daniel Alexander (1893-1968)", *Australian Dictionary of Biography*, Vol. 7, Melbourne University Press, Melbourne, pp. 132-3.
- (*The*) *Mail* (1926), "Crossing the continent", *The Mail*, 3 April.

-
- Marginson, R. (1988), "MacGeorge, Norman (1872-1952)", *Australian Dictionary of Biography*, Vol. 11, Melbourne University Press, Melbourne, pp. 269-70.
- Martin, A.W. (1974), "Parkes, Sir Henry (1815-1896)", *Australian Dictionary of Biography*, Vol. 5, Melbourne University Press, Melbourne.
- Martin, V.S. (1982), *Mostly Mount Barker in South Australia: Aspects of the Early History of the District, including Blakiston*, V.S. Martin, Adelaide.
- Meleng, F.E. (1902), *Fifty Years of the Port Adelaide Institute, Incorporated, with Supplementary Catalogue*, Vardon and Pritchard, Adelaide.
- (*The Mercury* (1940), 12 November.
- Miller, B. (1996), *From Montrose to Rosemount: The Anderson Family*, B. & G. Warnock, Koroit.
- Morphett, G.C. (1943), *Captain Francis Davison of Blakiston*, Pioneer's Association of S.A., Adelaide.
- (The) Musical Association of New South Wales (1934a), Letter to Mrs Down enclosing a copy of the minute recorded in the minute book relating to the death of Frank Down, 2 March.
- (The) Musical Association of New South Wales (1934b), *At Home*, concert programme 4 April, with notice of death of Frank Down.
- (The) Musical Association of New South Wales (1934c), *Twenty-Second Annual Report*, with notice of death of Frank Down, presented at Annual General Meeting 29 June.
- Peake, A.G. (1982), "James Bonnin – a research exercise", *The South Australian Genealogist*, Vol. 9 No. 2, pp. 39-41.
- Reynolds, P. and Raine, L. (1988), *Parkes, Varney (1859-1935)*, *Australian Dictionary of Biography*, Vol. 11, Melbourne University Press, Melbourne.
- Rouse Ball, W.W. and Venn, J.A. (1911), *Admissions to Trinity College, Cambridge, Vol. IV, 1801 to 1850*, London.
- (*The Saturday Evening Mercury* (1958), "Tasmania's first Steam mill, woollen mill and brewery, too", *The Saturday Evening Mercury*, 20 September, pp. 6, 30.
- Sayers, C.E. (1969), *By These We Flourish: A History of Warrnambool*, William Heinemann, Melbourne.
- Sayers, C.E. (1972), *Of Many Things: A History of Warrnambool Shire*, Olinda Books, Olinda.
- Sharpe, L. (1991), "History from below", in Burke, P. (Ed.), *New Perspectives on Historical Writing*, Polity Press, Cambridge.
- Sorell, M. (2002), "Transcript of interview", unpublished notes of interview conducted by Garry Carnegie, Hobart, 6 November, approved and dated 19 December.
- Sorell, M. (2004), "Letter" to Garry Carnegie, dated 5 July.
- Statton, J. (Ed.) (1986), *Biographical Index of South Australians, 1836-1885*, Marden.
- Stephens, G. (1990), *Clarendon: A Century of Care*, Board of Clarendon Home, Hobart.
- Sydney Conservatorium (1912), *Report & Prospectus*, Sydney Conservatorium, Sydney.
- (*The Sydney Morning Herald* (1870), "Death of Mr George Wyndham (Obituary)", *The Sydney Morning Herald*, 26 December.
- (*The Sydney Morning Herald* (1935), "Mr Varney Parkes", *Sydney Morning Herald*, 15 May.
- Szijártó, I. (2002), "Four arguments for microhistory", *Rethinking History*, Vol. 6 No. 2, pp. 209-15.
- "Testimonial to Mrs Varney Parkes" (1902), signed by 50 friends, Christmas, (NSL ML MSS 2421/4X).

- Tilly, C. (1990), "Future history", in Kendrick, S., Straw, P. and McCrone, D. (Eds), *Interpreting the Past, Understanding the Present*, Macmillan, London, pp. 9-19.
- Venn, J.A. (1954), *Alumni Cantabrigienses: A Biographical List of all Known Students and Holders of Office at the University of Cambridge, from the Earliest Times to 1900, Part II, from 1752 to 1900*, Vol. VI, Square – Zupitza, University of Cambridge, Cambridge.
- Walker, S.P. and Carnegie, G.D. (2007), "Budgetary earmarking and the control of the extravagant woman in Australia, 1850-1920", *Critical Perspectives on Accounting*, Vol. 18 No. 2, pp. 231-61.
- Walker, S.P. and Llewellyn, S. (2000), "Accounting at home: some interdisciplinary perspectives", *Accounting, Auditing & Accountability Journal*, Vol. 13 No. 4, pp. 425-49.
- (The) *Warrnambool Standard* (1885), *The Warrnambool Standard*, 12 October 1885.
- (The) *Warrnambool Standard* (1911), *The Warrnambool Standard*, 16 November.
- Waterson, D.B. (1968), *Squatter, Selector, and Storekeeper: A History of the Darling Downs, 1859-1893*, Sydney University Press, Sydney.
- Welch, R.C. (1894), *The Harrow School Register, 1801-1893*, 1st ed., Longmans, London.
- Who's Who in Australia* (1944), 12th ed., The Herald and Weekly Times.
- Who's Who in Australia* (1962), 17th ed., Colorgravure Publications, Melbourne.
- Who's Who in Australia* (1968), *Who's Who in Australia*, 19th ed., The Herald and Weekly Times, Melbourne.
- Williams, E.D. (1859), *The Post-Office Directory, of the Borough of Southampton, and the Neighbourhood Comprised in the Postmaster's Official District*, Forbes & Bennett, Southampton.
- Williams, R.B. (1999), "Lifting stones: a place for microhistory in accounting research?", *Accounting History*, NS, Vol. 4, No. 1, May, pp. 59-78.
- Wright, J. (1959), *The Generations of Men*, Oxford University Press, Melbourne.
- Wright McKinney, J. (1967), "Wyndham, George (1801-1870)", *Australian Dictionary of Biography*, Vol. 2, Melbourne University Press, Melbourne.

Further reading

- Kirkham, L.M. and Loft, A. (2001), "The lady and the accounts: missing from accounting history?", *The Accounting Historians Journal*, Vol. 28 No. 2, pp. 67-90.
- Marwick, A. (1989), *The Nature of History*, Basingstoke, Macmillan.
- Reiger, K.M. (1985), *The Disenchantment of the Home. Modernizing the Australian Family, 1880-1940*, Oxford University Press, Melbourne.