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## **A Database for Study of Women and Accounting from the 18<sup>th</sup> to 20<sup>th</sup> Century**

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### **Abstract**

This article describes *The Gerritsen Collection - Women's History Online 1543-1945*, an electronic research collection. It includes books, periodicals, and other materials on women, including women's education and employment. The materials concentrate in the late 1800s and early 1900s when Dr. Aletta Jacobs, the collection's founder, gathered the materials in her native Netherlands, throughout Europe, and beyond. The results of keyword searches for documents relating to accounting and/or bookkeeping is provided. A summary of seven of these accounting-related documents demonstrates the variety of resources available. Accounting historians interested in the intersection of women and accounting will find this a useful resource.

A database of primary sources on women's history, including women's employment and education, is now readily accessible to accounting historians. *The Gerritsen Collection - Women's History Online* is a recently digitalized expression of the collection of books, pamphlets, periodicals, and other material presenting "the evolution of a feminist consciousness and women's rights" [*The Gerritsen Collection*, 2002]. The database is created from works collected primarily by Dr. Aletta Jacobs (1854-1929) beginning in the late 1800s. Dr. Jacobs was the first woman to study at a university and practice medicine in the Netherlands. With her husband Carel Victor Gerritsen (1850-1905), a

member of the Dutch parliament, Dr. Jacobs worked as a women's rights crusader and peace activist as well as physician and gathered material during extensive European travels. Her interests resulted in a collection of works written in fifteen different languages, published from 1543 to 1945, and centered on women. This historic collection was then further developed at the Crerar Library in Chicago and the University of Kansas and combined with the Walter Clinton Jackson Library at the University of North Carolina to include over 2 million page images, 265 periodical titles, and 4,471 monographs and pamphlets. The scanning of these documents was expected to be complete in December 2002.

*The Gerritsen Collection - Women's History Online* is being transferred to electronic access by Chadwyck-Healey (a subsidiary of ProQuest) using many of the user-friendly features common to academic databases. The material can be accessed by category (Education and professional training: 507 books; Women and employment: 539 books); by subject (bookkeeping: 1 book; business education: 2 books); by periodical title (*Studies in Occupations* from the Bureau of Vocational Information, New York, 1919-1922; *National business woman* from the National Federation of Business & Professional Women's Clubs, 1919-1974) and by keyword. This article provides information

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derived from keyword searches and searches by periodical from those identified in the keyword searches.

Table 1 compiles the number of documents found using the three keywords “*accounting*”, “*accountant*”, and *bookkeeping* and restricting coverage to English language materials. As expected there was some overlap in the documents found, but the list of unique documents is only 8% less than the number of documents found with the three keywords individually. Thus, the use of multiple keywords to find documents covering accounting topics in this database is recommended. The results in Table 1 used the word *accounting* and *accountant* in quotes to avoid matching its cognates of *account*, *accounts* etc. which rarely refer to the field of accounting; however *bookkeeping* was entered without quotes in order to include *bookkeeper*, *bookkeepers* etc. which typically are part of the field of accounting. The context of the “hits” was then searched

to verify that the keyword did refer to the field of accounting / bookkeeping, rather than some other use of these terms. Thus the numbers in Table 1 are lower than the database keyword search results themselves.

Table 2 compiles a list of the thirty-six periodicals in this database that had at least one document with an accounting-related keyword. These periodicals are primarily published in New York and London, but include publishers in Canada, Australia, and Ireland as well as smaller U.S. cities such as Edwardsville, Illinois and Salt Lake City, Utah. While there are relevant books in this database dating back to 1798, the periodicals are in the period of 1870 to 1974, representing the entire spectrum of feminist views. Compare The woman patriot: dedicated to the defense of womanhood motherhood the family and the state against suffragism, feminism and socialism to Equal Rights, which has U.S. Senator Wm. Cabell Bruce of

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**Table 1**  
**Documents with Accounting-Related Keywords in**  
***The Gerritson Collection: Women's History Online, 1543-1945***

	Documents with “Accounting”		Documents with “Accountant”		Documents with <i>Bookkeeping</i>		Unique Documents (at least one key word)	
	Books	Periodicals	Books	Periodicals	Books	Periodicals	Books	Periodicals
1543-1599	0	0	0	0	0	0	0	0
1600-1699	0	0	0	0	0	0	0	0
1700-1799	0	0	1	0	0	0	1	0
1800-1849	0	0	2	0	1	0	3	0
1850-1899	1	4	18	82	10	86	28	172
1900-1945	20	116	32	103	37	147	82	344
1946-1974	0	81	0	47	0	24	0	116
<b>Total</b>	<b>21</b>	<b>201</b>	<b>53</b>	<b>232</b>	<b>48</b>	<b>257</b>	<b>112</b>	<b>632</b>

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Maryland writing in its initial issue "Apart from their [women's] inferiority to men in mere brute force which unfits them for some manual employments and political positions of which men must necessarily have a monopoly" [Bruce, 1923, p. 1 ] to Woman's Journal, "Official Organ of the National Women's Suffrage Association," which captions its cover political cartoon, "Uncle Sam, Take the Mock out of Democracy" [Front Cover, 1917, p. 1]. Identifying periodicals that concentrate on coverage of women in accounting and business allows browsing for accounting-related items that may be difficult to uncover by keyword alone.

To provide a sense of the variety of materials available in *The Gerritsen Collection - Women's History Online*, a sample from the books and periodicals from each time period in Table 1 are summarized below. These samples were chosen on an ad hoc basis as the author browsed the collection and may not be representative of the collection as a whole. However, even these few works provide insight into the historical intersection of the field of accounting and women's lives and careers.

**Edgeworth, Maria, and Richard Lovell Edgeworth. (1798), *Practical Education* (London: J. Johnson).**

This manual on child rearing includes twenty-five chapters on subjects from temper to grammar and from sensibility to chemistry. The chapter "On Prudence and Economy" sets up a classic gender division in financial ducation. The discussion of money begins as follows:

We have said, that economy cannot be exercised without

children's having the management of money. [p. 703]

From this common starting point, however, advice for young women and young men diverge. Advice for young women includes only domestic applications of money management.

Young women should be accustomed to keep the family accounts, and their arithmetic should not be merely a speculative science; they should learn the price of all necessities, and of all luxuries; they should learn what luxuries are suited to their fortune and rank, what degree of expence in dress is essential to a regularly neat appearance, and what be the increased expence and temptations of fashion in different situations; they should not be suffered to imagine that they can resist these temptations more than others, if they get into company above their rank, or should they have any indistinct idea, that by some wonderfully economical operations they can make a given sum of money go farther than others can do. The steadiness of calculation will prevent all these vain notions; and young women, when they see in stubborn figures what must be the consequence of getting into situations where they must be tempted to exceed their means, will probably begin by avoiding, instead of braving, the danger. [pp. 704-705]

On the other hand, parents are to educate young men through business applications:

Before a young man goes into the world, it will be a great advantage to him to have some share in the management of his father's affairs;

by laying out money for another person he will acquire habits of care, which will be useful to him afterwards in his own affairs. A father, who is building, or improving grounds, who is carrying on works of any sort, can easily allot some portion of the business to his son; as an exercise for this judgment and prudence. He should hear and see the estimates of workmen, and he should, as soon as he has collected the necessary facts, form estimates of his own, before he hears the calculation of others: this power of estimating will be of great advantage to gentlemen, it will circumscribe their wishes, and it will protect against the low frauds of designing workmen. [p. 707]

The advice to prevent young women from overspending on frivolities and to prevent young men from overspending on business expenses manifests a commonly applicable principle in stereotypically different contexts. Accounting researchers are beginning to look at household accounting more rigorously - an area of accounting that women have dominated for centuries [Kirkham and Loft 2001; Walker and Llewellyn 2000].

**Beecher, Catherine Esther. (1846), *A treatise on domestic economy: for the use of young ladies at home and at school* (New York: Harper).**

This thirty-six chapter instructional book teaches young women a home economics curriculum that includes both personal care and household management. In the chapter "On Economy of Time and Expenses" the author explains that economy in expenditures must be learned and begins with keeping accounts.

The first, is, that care be taken to know the amount of income and of current expenses, so that the proper relative proportion be preserved, and the expenditures never exceed the means. Few women can do this, thoroughly, without keeping regular accounts. [p. 186]

The principles of economy of expenses are illustrated with four examples, two from independent businesswomen and two from wives managing households. These four women tally profits, budget for current expenditures, and forecast expenditures based on last year's accounts. The examples provide summaries of basic cost accounting skills and principles for a female audience. While men were developing cost accounting in businesses and manufacturing plants [Garner 1954], women were applying these principles in proprietorships and households.

**Of women as clerks and bookkeepers, and of the advantages of thus employing them. (1876 or 1877), (London: Publisher unknown).**

This document is an open letter from Gertrude J. King, Secretary of the Society for Promoting the Employment of Women, asking employers to consider hiring its women bookkeeping students. The letter describes the high quality of its students' accomplishments based on the organization's 18 years experience in training and offers testimonials from satisfied employers. It also meets common criticisms of women bookkeepers by explaining the following:

...a sedentary occupation being suitable to them, they can perfectly well work for long hours when

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necessary. The employment of men and women in the same establishment is found to improve the moral tone of both: mutual respect is engendered, and the work does not suffer. [p. 1 ]

The letter targets “the offices of Accountants, Warehousemen, Bankers, Merchants, or Insurance Companies” [p. 1 ] with a moral appeal as well.

It is unnecessary to point out here the advantages which would accrue to the community if more of our surplus women became bread-winners instead of mere consumers, [p. 1 ]

The combination of an appeal based on the social responsibility and excellent skills suggests that an appeal based on women's skills alone was considered unlikely to be effective. Research on gender and accounting employment has a historical context to consider.

**“Secretary work for women.” (1885), *Work and leisure: a magazine devoted to the interests of women*, Vol. 10, No. 2 (February): 51-52.**

This article passes on to the readership an employer's letter identifying the qualifications required for employment as a secretary.

In addition to having a good education, and being able to write a grammatical and well-expressed letter, she ought to be able, if her services are to be of value, to say that she is either a good shorthand writer or a good accountant and book-keeper. I should think that the possession of either of these two qualifications would probably double the salary that she would get .... If she takes the trouble to qualify herself [as a certificated

accountant] in this way she will find that she has a means of livelihood upon which she can depend to the end of her days. [pp. 51-52]

This letter is included in *Work and leisure* to chide women who look for secretarial work unprepared for the breadth of skills required in the best jobs in the field. At a time before licensure for accountants existed in the United States, this letter provides evidence that the quality signal of certification was already valued in Britain. As certification standards for accountants and the reputation of certified public accountants change, women weigh the cost and benefits of this additional step in preparation for employment, a matter of historical and current interest.

**Wallace, Eugenia. (1927), “Banking Careers” *National business woman*. Vol. 6, No. 11 (November): 14-16.**

This unflaggingly cheery article trumpets the accomplishments of women in banking -the founding of the Association of Bank Women [1921], the admission of women into American Institute of Banking courses, and the hundreds of women bank officers in place in 1927.

Without a doubt, bank women are learning all about the business, for, slowly but surely, recognition is being won and prejudice overcome. [p. 16]

Salaries will rise, however, as more women are trained for their work and enter on the higher levels. [p. 16]

This optimism is supported by descriptions of successful women working in many different aspects of banking from operations to

investments. The stories of success in banking, however, appear ironic 75 years later.

The other woman took over a piece of "man's work" that had always given trouble and built up a department so large and so successful that others, eager for promotion, turned hungry eyes upon it. Finally, the usual thing happened. A young hopeful was to be appointed "supervisor," make the contacts with higher officials, and, incidentally, carry the title, the honors, and the real salary. Our diplomat raised no objection when she discovered what was brewing, but she managed to make it clear that the supervisor must take responsibility - entire responsibility - for managing the staff of girls and for getting the work out on time and as unfailingly right as it had always been. The plan fell through. [p. 14]

Unfortunately, the article does not report whether the successful woman banker in this example ever received "the title, the honors, and the real salary." The examples in this article suggest hypotheses for empirical study of banking, gender, and labor economics.

**Morrison, Anne Hendry. (1934), *Women and their careers: a study of 306 women in business and the professions* (New York: National Federation of Business and Professional Women's Clubs).**

This book provides the results of a large questionnaire and a smaller sample of interviews of women in all fields of business and the professions. Accountants and bookkeepers are included in the chapter "Clerical Work." Bookkeeper is reported as a promotional position for the clerical

worker. The position has higher pay than clerical workers as a whole, but lower pay than office managers and secretaries. One interviewee, a woman who became a self-employed accountant, describes her promotion to bookkeeper as follows:

It [bookkeeping] gave her responsibility and authority and allowed her to make individual decisions. [p. 87]

However, only 6 of 74 clerical women interviewed were self-employed, and clerical positions were generally inferior in salary to production and exchange positions. This book provides tabular information both from a survey of 1,375 clerical workers and the interviews with 74 clerical workers on salary, education, age at time of survey, age at first employment, number of employers, and length of employment that may be valuable for comparison to current labor statistics.

**Campbell, Dorcas. (1950), "Financially - are you a first-grade citizen?" *National business woman*. Vol. 29, No. 4 (April): 101-102.**

This article makes a case for women learning to manage their own money,

It is even more important to women than to men to know how to manage their money efficiently. Most of those who work for a living earn less than men; therefore they need to make the most of what they do earn. The little woman in the home is the purchasing agent for the home and, as such, is obliged to stretch every dollar to its utmost capacity. Mostly, women live longer than men and, as inheritors of wealth, need to know how to hold onto it and to add to it. [p. 101]

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suggests a means to do so,

Women today have now only to ask for education in finance, and banks and brokers, insurance counselors and investment experts, clubs and schools will gladly endeavor to give them exactly what they want. [p. 102]

and prophecies amazing results.

If we developed an interest in finance, if we applied ourselves to the study of the elements of finance, and developed our potentialities in personal money management, we could effect changes in the ownership and management of industry. We could wield an influence in the appointment of women in executive positions in business. We could support the demand for equal pay for equal work. [p. 102]

There is no victim mentality in this article. Women may be called the “little woman,” and lower pay may be

accepted, but the author, an “assistant vice president of the East River Savings Bank of New York” [p. 101 ] clearly considers herself a role model for what every woman can achieve. Now fifty years later these attitudes seem consistent with naiveté or a source of shareholder activism.

These seven examples of the content of *The Gerritsen Collection - Women's History Online* provide vignettes that illustrate the social, economic, and cultural context in which women and accounting have co-existed. Its strength of as a reference tool is its coverage of the era 1870-1930 through documents that are not widely cataloged and are largely unavailable outside of this collection. Accounting historians can use this source to explore the role of women in accounting / bookkeeping over the last 150 years from the materials of women in education, government, professional organizations, and employment services recorded and collected during this time period.

**Table 2**  
**Periodicals with Accounting-related Documents**  
***The Gerritsen Collection: Women's History Online, 1543-1945***

Title	Publisher, According to the Collection	Location	Dates Available in Collection	Number of Articles with Keywords*
Annual announcement of the Chicago Woman's Club	Unknown	Chicago	1892-1921	2
Chicago Sunday press and the women's press	Unknown	Chicago	1918-1919	3
Equal rights	National Woman's Party	Washington, D.C.	1923-1954	37
Equal rights: independent feminist weekly	Equal Rights, Inc.	Baltimore	1935-1936	2
Equal rights: independent feminist weekly	Equal Rights, Inc.	Baltimore	1935-1936	2



Table 2 (continued)

Title	Publisher, According to the Collection	Location	Dates Available in Collection	Number of Articles with Keywords*
International women's news	International Alliance of Women	London	1909-1976	25
Looking east: the journal of the Church of England Zenana Missionary Society	Unknown	London	1881-1952	1
National business woman	National Federation of Business & Professional Women's Clubs	Washington, D.C.	1919-1974	241
News-bulletin	Unknown	New York	1922-1923	1
Studies in occupations	Unknown	New York	1919-1922	12
The A.W.A. bulletin	American Woman's Association	New York	1930-1941	32
The American magazine	Mary F. Seymour, etc.	New York	1889-1896	8
The Australian Woman's Sphere	Unknown	Melbourne	1900-1905	7
The club woman: woman's world	Unknown	New York	1897-1903	1
The club worker	National League of Girls' Clubs, etc.	New York	1899-1921	7
The Englishwoman	Grant Richards, etc.	London	1909-1921	3
The Englishwoman's review of social and industrial questions	Williams & Norgate	London	1866-1910	6
The Illinois bulletin	Unknown	Edwardsville IL, etc.	1930-1955	11
The Lady Maccabee	Unknown	Ann Arbor MI	1897-1899	1
The Suffragist	National Woman's Party	Washington, D.C.	1913-1919	4
The woman patriot: dedicated to the defense of womanhood, motherhood, the family and the state, against suffraism, feminism, and socialism	Woman Patriot Publishing Co.	Washington, D.C.	1918-1932	5
The woman's column	Unknown	Boston, etc.	1889-1904	1

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**Table 2 (continued)**

<b>Title</b>	<b>Publisher, According to the Collection</b>	<b>Location</b>	<b>Dates Available in Collection</b>	<b>Number of Articles with Keywords*</b>
The Woman's herald	Unknown	London	188-1901	27
The woman's journal	Unknown	Boston, etc.	1870-1896	12
The Woman's standard	Unknown	Waterloo Iowa	1886-1911	4
The Woman's tribune	C.B. Colby, etc.	Portland Oregon	1883-1909	63
The Young woman's journal	General Board	Salt Lake City, etc.	1889-1929	10
Today's woman: a weekly home and fashion journal	Unknown	Dublin	1894-1896	5
Womanhood: the magazine of woman's progress and interests, political, legal, social, and intellectual, and of health and beau culture	Unknown	London	1886-1907	7
Woman's exponent	Unknown	Salt Lake City, etc.	1872-1910	1
Woman's journal	Women Citizen Corp.	New York	1917-1931	60
Woman's life	George Newnes	London	1888-1905	12
Woman's signal: a weekly record and review devoted to the interests of women in the home and in the wider world	Marshall & Son	London	1894-1899	12
Woman's work	Woman's Board of Foreign Missions of the Presbyterian Church, U.S.A.	New York	1886-1923	1
Work and leisure: a magazine devoted to the interests of women	F. Kirby	London	1875-1894	27
Yearbook	The Federation	Albany, etc.	1896-1907	1
Yearbook of the National Council of Women of Canada	Unknown	Ottawa, etc.	1894-1922	1
*Keywords used were "accounting," accountant," and bookkeeping				

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