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**Call to Service: The Register of Australian Accountants for  
National Service 1940-1944**

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## Call to Service: The Register of Australian Accountants for National Service 1940-1944

### Abstract

**Purpose** – The paper explores the creation in Australia of the Register of Accountants for National Service. Established at the outset of World War 2, the Register operated for four years from June 1940 providing voluntary, non-remunerated, part-time and after-hours services to a highly stressed and seriously stretched Federal Government bureaucracy by members of the main Australian professional accounting bodies. Departments of the Navy, Army, Air Force, Supply and Development and Munitions were the largest consumers of the services offered.

**Design/methodology/approach** – The study of the Register relies mainly on an extensive archive of war-time documentation from the Federal Government and various accounting professional institutes which has survived, predominantly in the National Archives of Australia. The resource is particularly rich in material covering the complex negotiation processes that brought the Register into operation together with documentation recording and reporting the work of the Register. The themes of professionalization, institutional legitimacy, volunteerism and patriotism are all invoked to explain the presence of the Register in the machinery of government that was assembled to deliver the ultimately successful war effort. Created by the principal professional accounting institutes, the Register attests to the commitment of their members to the war effort and, thereby, the importance of the profession to Australian society.

**Research limitations/implications** – Discussion focusses only on Australia where the Register was unique. No other examples have been discovered where a profession has self-mobilised to serve a nation in a time of war. A further limitation is that the activities reported are restricted to self-reporting by the Register and a small loose collection of documents prepared by the Department of the Navy.

**Findings** – The perilous situation of Australia at a time of war provided a compelling incentive for the accounting profession to organise itself in an efficient and highly effective manner to assist with the war effort. The disparate and somewhat fractured accounting profession at the time was able to work together in a structured, cohesive and disciplined manner to provide voluntary services when called upon. To deliver the voluntary services promised, a purpose-built set of institutional arrangements was put in place. An extensive inventory of the potential services that could be provided by members of the main professional accounting bodies was conducted to facilitate the smooth matching of government needs with services available.

**Originality/value** – The uniqueness of the Register is the core of the originality and value of this study. How and why it came into being and the method by which it completed the ‘task’ assigned to it stand as testament to a profession strategically placed to contribute in a substantive manner to the war effort at minimal cost to the nation.

**Paper type** – archival research paper

**Key words** – national service; World War 2; register of accountants; accounting services; volunteerism; legitimacy

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Accounting, Auditing and Accountability Journal

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## Call to Service: The Register of Australian Accountants for National Service 1940-1944

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*“Australians have won their place with sacrifice, by miracles of production, by unstinted contributions ... and by an unswerving spirit of devotion to all tasks that war imposes.”*

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J.B. Chifley  
Acting Prime Minister  
Address to the Parliament – House of Representatives  
8 May 1945 on the event of the declaration of V-E Day

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### Introduction

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In July 1940 in response to the outbreak of war a register was created of Australian accountants who were members of the principal professional accounting bodies that constituted a form of national service. Officially designated as the Central Register of Accountants (hereafter the Register), the Register was created to provide the Australian Federal Government [1] with access to voluntary, unremunerated contributions from accountants. The initiative that became the Register was formalised on 1 July 1940 at a conference between senior representatives of the five principal accounting institutes and high-ranking officials of Federal Government departments [2] directly involved in the war effort. The Register was unique in that it is the only initiative discovered where a profession has been formally self-mobilised in the service of a nation during wartime [3]. Efforts in Great Britain during World War 2, for example, were made to manage the supply of accounting manpower through government sponsored agencies but not in the highly organised manner initiated by professional bodies that occurred in Australia (Armstrong 1987; Matthews et al., 1998). Volunteers on the Register were deployed to relieve pressure on government departments and improve efficiency of operations to meet the needs of a war-based economy. After a very active engagement by the Register with government departments in the early years of the war, contributions gradually reduced as departments became more able to contend with the exigencies of the war economy.

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The successful establishment and operation of the Register as an instrument in the war effort between 1940 and 1944 confirmed that accounting practitioners had been not only able to navigate the professionalization process over many decades and emerge with the relevant

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3 attributes of a profession but, most especially, they had achieved a level of legitimacy within  
4 society that was critical to gaining the confidence of government in support of the initiative  
5 (Ashforth and Gibbs, 1990; Suchman, 1995). This legitimacy enabled the accounting  
6 profession to initiate action at a time of national crisis that would ultimately further enhance  
7 its standing in the eyes of the public. Grant's (2011, p.28) observation of World War 1 that  
8 'the voluntary effort at home to support the men at the front ... remains a phenomenon about  
9 which little has been written' is particularly apposite when applied to the Australian  
10 accounting profession in the context of World War 2. While a few fleeting references to the  
11 Register are included in institutional histories (Australian Society of Accountants, 1962;  
12 Graham, 1978; Marshall, 1978; Linn, 1996), there is no mention of the Register in either the  
13 histories of the major accounting firms (Falkus, 1993; Armitage, 1995; Abrahams, 2001) or  
14 in the semi-official histories of Australia during World War 2 (Hasluck, 1952; Butlin, 1955;  
15 Butlin and Schedvin, 1977). The present study is the first to identify how the contributions of  
16 accounting in the management of war efforts during World War 2 were able to be  
17 strengthened by creating a professional body which would be able to enlist most  
18 advantageously these contributions.  
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31 The association between accounting and war has been attracting a growing interest by  
32 accounting researchers (Cobbin and Burrows, 2018; Chwastiak 2008, 2013; Funnell and  
33 Chwastiak, 2007). In this work the overwhelming focus is on the UK and to a lesser extent  
34 the US [4] and World War 1 and World War 2. Other literature in this genre extends from the  
35 Venice Arsenal of the late 16<sup>th</sup> century (Zan, 2004; Zambon and Zan, 2007) to the more  
36 contemporary times of the Gulf War 2 [5] (Chwastiak 2008, 2013). The emphasis has been  
37 primarily on seeking understandings of how accounting enables the state to maintain military  
38 forces through constitutional, political and financial controls in times of peace and war.  
39 Financial controls not only manifest themselves with procurement of war materials from third  
40 parties by the military but also a willingness to embrace and adopt contemporary business  
41 technologies and practices (Miley and Read, 2012). The significant presence given to World  
42 War 2 in the literature has been mainly concerned with the impact of war on costing,  
43 particularly the manufacture of munitions (Fagerberg 1990; Fleischman and Marquette, 2003;  
44 Djatej and Sarikas, 2009; Cinquini et al., 2016) and the vexed question of efficiency in the  
45 procurement and supply of men and materiel (Tyson and Fleischman, 2006; Cobbin, 2009;  
46 Miley and Read, 2012; Djatej and Sarikas, 2009). A small number of studies have taken a  
47 critical view to implicate accounting in the promotion and sustaining of war-like activities. In  
48 particular a charge of culpability is levelled at the accounting discipline for its role in the  
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3 perpetration of the Holocaust (Funnell, 1998; Lippman and Wilson, 2007) and the forced  
4 internment of Japanese-American citizens by the US government during World War 2 (Tyson  
5 and Fleischman, 2006).  
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8 This study draws on an extensive archive of primary source material preserved by the  
9 National Archives of Australia. Documents from the departments of Defence, Defence Co-  
10 ordination, Supply and Development, Army, Navy and Air are particularly relevant. Copies  
11 of reporting activities carried out by the General Registrar of the Register and the Department  
12 of the Navy are also retained by the National Archives of Australia. Evidence is also drawn  
13 from minutes of meetings of the General Council and Executive and National Committees of  
14 the various accountancy institutes involved with the Register. Details of the specific nature  
15 and extent of voluntary services provided by the Register are found in periodic reports by the  
16 Register and government departments. The final and most extensive reporting by the Register  
17 came at the end of the first year of operations in June 1941. As activity levels declined and  
18 the nature of the work changed in later years, the commitment to reporting similarly  
19 declined.  
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29 The next section of the paper provides an overview of the importance of legitimacy in  
30 the emergence of accounting as a profession in the middle of the 20<sup>th</sup> century and how this  
31 ensured that the offer of service by the main accounting professional bodies was  
32 unhesitatingly embraced by the Federal Government. This is followed by an examination,  
33 invoking notions of altruism, legitimacy-seeking, volunteerism and patriotism, of how an  
34 unusual and unique initiative such as the Register developed into an organization of  
35 considerable benefit to the war effort. The operations of the Register from its creation in July  
36 1940 until its closure in late-1944 are then discussed, followed by an assessment of the  
37 contribution made by those who volunteered their services.  
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### 46 **Professional legitimacy and the advent of war**

47 The pathway to professional status for the accounting discipline in Australia and its  
48 standing and legitimacy in the eyes of the Australian Government were inextricably linked to  
49 the progress achieved in Great Britain from Victorian times, where the first professional  
50 association, the Society of Accountants in Edinburgh, was established in 1854, and in the  
51 United States in 1887 with the formation of the American Association of Accountants. In  
52 Australia the first professional body of accountants was the Adelaide Society of Accountants,  
53 in the state of South Australia, established in 1885. In each jurisdiction the founding of  
54 accounting institutes was not only critical in the development of the discipline but also the  
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3 crucible from which professional status was achieved, whereby the practitioners were  
4 accorded a high standing in society. At the outbreak of hostilities in 1939 the accounting  
5 profession in Australia was represented according to membership numbers, as shown in  
6 Table 1 below, by five principal accounting institutes and five minor institutes.  
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### 10 11 **Table 1 about here**

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13 The process and related strategies by which occupations achieve professional status  
14 with related social and economic advantages has been debated, albeit inconclusively, at some  
15 length in the sociology of the professions literature. The amalgam of competing hypotheses  
16 and the extant research into professions and professionalisation is, as described by Meiksins  
17 and Watson (1989, p. 561), one with 'no single theory of the professions; rather, there are  
18 competing theories, no one of which has become completely hegemonic'. Meiksins and  
19 Watson (1989, p. 561) further observe that the 'most notable characteristic of this  
20 sociological research on professions ... is dissensus'. To navigate these competing theories,  
21 Willmott (1986) adopts a taxonomic approach that encapsulates three widely adopted  
22 theoretical genres; functionalist, interactionist and critical. Each approach gives a clear  
23 presence but a different emphasis or precedence to altruistic motives and recognises that,  
24 irrespective of the suggested primary motivations for gaining professional status, ultimately  
25 there will be benefits to members, both social and economic, that may not otherwise have  
26 been possible.  
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37 Drawing on a number of theorists [6], Willmott (1986) suggests that the functionalist  
38 viewpoint emphasises that a group of practitioners accorded the status of a 'profession' who  
39 are in possession of expertise and knowledge and who give a priority to maintaining  
40 independence, a commitment to altruism and a sense of self-discipline, will apply these traits  
41 to facilitate the smooth operation and functioning of society in which they are a part.  
42 However, the profession offers these attributes in exchange for high levels of prestige and  
43 other rewards. The interactionist understanding of professions, suggests Willmott (1986), is  
44 more focussed on the notion that professions carry out an occupational role in concert with  
45 their clients and colleagues that is crucial to establishing and maintaining the claim to  
46 professional status, which the interactionists conclude will justify better rewards. This view  
47 further asserts that members of the profession will exert deft political skills to retain  
48 legitimacy and standing in society that comes with professional status. Finally, the critical  
49 perspective asserts that members of the profession adopt a more mercenary approach to  
50 establish professional credentials consistent with a capitalist society. Invoking Weberian and  
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3 Marxist ideology, the critical theorists according to Willmott (1988) suggest aspiring  
4 professions are fixated on achieving social status and the financial advantages that this will  
5 make possible by using the authority of their specialist knowledge to gain hegemony over an  
6 occupational domain. Notions of closure, exclusion, control, and solidarity abound within this  
7 domain.  
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12 In the theoretical approaches identified by Willmott, each of which encompasses in  
13 different measures the same key elements, professionalisation will not be motivated by one,  
14 all-encompassing aim. While there are differences between these understandings of what  
15 might be the primary motivations of particular occupational groups in seeking professional  
16 status, there is one important constant in the justifications that they provide; specialist, expert  
17 knowledge. West (1996, p. 82) observes that specialist knowledge as the common thread in  
18 the different theoretical understandings of professionalisation 'is persistently identified as  
19 either a benign but distinguishing trait of professions or, in the more critically inspired  
20 literature, the primary source of professional power'. Accordingly, a different priority is  
21 accorded to the relevance of specialist knowledge; whether in an altruistic sense, primarily  
22 allowing high quality service to clients and society, or for using the status that this provides  
23 for personal financial gain.  
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33 Irrespective of the suggested priorities of professional bodies, achievement of these on  
34 behalf of their members will depend upon these being consistent with the needs and  
35 expectations of the social and economic environment in which members provide their  
36 services. Recognition of the legitimacy of professional bodies and their members is  
37 'dependent upon the good will (sic) and tolerance of the society of which they [professions]  
38 are a part' (Van Maanen and Barley, 1984, p. 318). Professions need to be constantly alert to  
39 and 'eternally vigilant' (Macdonald 1995, p. 204) of the need to work assiduously to retain  
40 standing. This has been clearly demonstrated with accounting professionals during times of  
41 major financial crises, such as during the Great Depression in the 1930's and the Financial  
42 Crisis of 2008, when accounting professionals were expected to take a leading role in  
43 restoring the financial well-being of not just individual private businesses but also that of the  
44 Nation itself. The present study shows that this association assumed even greater importance  
45 at a time of war with the creation of the Register. At a time of extreme national crisis, a time  
46 of war when the very survival of the Nation was threatened, less selfish, altruistic motivations  
47 for the accounting profession's commitment to the war effort were to be given an  
48 unquestioned priority. Thus, while ultimately achieving professional status may bring with it  
49 many advantages to members of professional bodies, this was not the reason for the creation  
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of the Register. This was clearly recognised when preparations for the Register began very soon after the declaration of war and the Australian Government's 'all-in' policy was proclaimed with the need to begin immediate preparations to defend the country.

The institutes listed earlier in Table 1 were the legatees of a long and sometimes difficult evolutionary journey that many occupations have been confronted with as they strove to achieve professional status. Poullaos (1994, p. 219) has described the Australian experience as having been 'born of struggle and compromise, not to mention dangerous and difficult liaisons'. In the case of Australian accounting, half a century of mergers, amalgamations, takeovers and cessations among accounting practitioners had delivered a profession that was widely recognised as 'a legitimate organisation ... worthy, meaningful, predictable and trustworthy' (Suchman, 1995, p. 575), and thus well placed to make a substantive and, what Loft (1986) has described as, a constitutive contribution to the war effort if the circumstances permitted. The opportunity for, and capacity of, any assemblage of persons to successfully self-mobilise and serve in the national interest at a time of national emergency is predicated on two factors: an ability to set aside any enduring differences between constitutive bodies, and an established highly regarded reputation and standing with government, within the business community and the wider society.

Within the Australian accounting profession, long-standing internecine rivalries and residual resentments dating from the early years of the 20<sup>th</sup> century characterised by three attempts to obtain a highly prestigious Royal Charter (Poullaos, 1994) [7] initially cast doubt on the capacity of the profession to make a collective, sustained contribution. However, despite these enduring differences, accountants had established a well-recognised professional standing and were integrated within the commercial and social fabric of the Nation (Lee, 1995). Therefore, as 'a powerful sector of the modern economy' (Lee, 1995, p. 64), they were in a strategically strong position to contribute to the war effort. Loft (1986, p. 137) argues that in the decades prior to World War 2 the accounting profession had 'come to play an important role in the working of modern society' and according to Burchell et al., (1980, p. 8) it had 'become an identifiable form of organizational and social practice'. This identity was the basis upon which the principal accounting professional institutes were able to offer successfully, their services to the Nation.

At the time that the professional bodies were offering the services of their members, the government was in the process of moving from a peacetime economy to a wartime economy. This transformation brought with it considerable challenges for government departments, particularly those in the defence realm, to improve efficiency in the delivery of men and

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3 materiel for the war effort. The legacy of the World War 1 efficiency scandals in the UK  
4 (Funnell 2005, 2006) and the exigencies of the new war accentuated the need to make this  
5 shift as quick and efficient as possible. Within the senior ranks of the defence bureaucracy  
6 the co-ordinated offer from the accounting profession came at an opportune time for they  
7 foresaw the opportunity to access a significant store of knowledge and competency possessed  
8 by the members of the profession. The government recognised that this significant 'body of  
9 specialist knowledge' (Carr-Saunders and Wilson, 1933, p. 307) or 'expert labour' (Abbott,  
10 1988) could be readily and usefully deployed to ease this crucial transformation to a state of  
11 war. Government officials knew that they had a critical asset at their disposal without the  
12 need to divert urgently needed resources to organise the expertise needed. That the  
13 government was ready and willing to engage suggests it was not only acknowledging the  
14 standing of accounting as a profession but that it had every confidence the profession could  
15 deliver on the promises made.  
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26 Delivering the knowledge and competence base to government in the manner proposed  
27 enabled the profession to establish itself as a willing participant prepared to deliver selflessly  
28 any necessary services to the Nation. Although ultimately this would further consolidate and  
29 build on the standing and legitimacy that had already been achieved by the accounting  
30 profession, at a time when the Nation was fighting for its very survival the nature of the  
31 services provided and the close working relationship established with the relevant  
32 government departments confirmed that less altruistic intentions were not the primary  
33 motivation of the offer by the principal accounting institutes. The majority of services were to  
34 be delivered entirely out of business hours in members own time, located usually in secure  
35 premises with attendant security requirements, and provided on a *pro bono* basis at no cost to  
36 the government. As such, all participating members were sacrificing their own time in the  
37 interests of the Nation.  
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47 In the format that services were given as specified by the profession, the Register also  
48 provided a strategic advantage in that it provided a means of assistance that would not be  
49 constrained and denied the best possible contribution by strictures that were likely to be  
50 introduced if (and when) the government moved to introduce wartime regulation of the  
51 supply and management of all manpower resources, including accounting. Given that  
52 accounting as a discipline is complex (Burchell et al., 1980; Lee 1990), fragmented and  
53 diverse (Horovitz 1980 as cited by Hopwood 1983; Burchell et al., 1980; and Sikka and  
54 Willmott 1995), a specific-purpose institutional mechanism designed located and managed by  
55 those well acquainted with the associated specialist knowledge could arguably maximise the  
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effectiveness and efficiency with which government might utilise the services on offer. In recognition of the apparent regard in which the accounting profession was held by government and acknowledging the complexity that was accounting, the government chose to cede entirely to the profession via the Register the co-ordination of the potential contributions of accountants in the interests of the war effort. It chose to take the exceptional measure of using the Register rather than the Directorate of Manpower in the Department of Defence Co-ordination that was ostensibly tasked to manage 'all' manpower resources in the economy on behalf of government. Once the confidence of government was assured and the decision was taken to proceed and that services would be overwhelmingly provided without charge, the opportunity was then available for the profession to put in place suggested institutional arrangements that were entirely consistent with societal expectations of professions by enlisting the higher-level characteristics of altruism, service and responsibility (Dowling and Pfeffer, 1975, paraphrased in Ashforth and Gibbs, 1990). This also potentially would maintain and extend the legitimacy already achieved (Ashforth and Gibbs, 1990).

### **Formation of the Register**

The Register had its genesis in efforts by the Commonwealth Institute of Accountants [8] in December 1938 to signal at a time of growing uncertainty in Europe and Asia its unconditional 'willingness to cooperate with government to the fullest extent possible', following an indication by the government that it wanted to strengthen the defence services (S.W. Griffith, President, Commonwealth Institute of Accountants to J.A. Lyons, Prime Minister, Letter, 1 December 1938, NAA: A664 524/402/590 524/402/32). Despite support at the highest level, the proposal did not proceed and lapsed for the next eighteen months, to be overtaken by the outbreak of war. In the wake of a broadcast to the Nation on Sunday, 16 June 1940, in which the Australian prime minister R.G. Menzies extolled the virtue of the government's 'all-in' policy, the Commonwealth Institute of Accountants resurrected the idea of a co-ordinated effort by the accounting profession to assist the government. In acknowledgement of the social and political standing of the accountancy profession, the offer was accepted immediately with liaison responsibility passing to the Department of Defence Co-ordination and its fabled secretary F.G. Shedden (Horner, 2000) who recommended a centralized arrangement so that departments could draw help through a single agency. The accounting profession was to be the only profession during the war in Australia to create a body to marshal and co-ordinate the services which were provided by its members. Extensive contributions to the war effort were consistently made by members of other professions, such

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3 as engineers and medical practitioners, but not as part of a broad initiative by their relevant  
4 professional bodies.  
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6 The Register of Australian Accountants for National Service was formed on Monday,  
7 1 July 1940 at the Department of Defence Co-ordination offices, Victoria Barracks,  
8 Melbourne, at which officials from government departments [9] and the main accounting  
9 institutes [10] attended. The task of chairing the gathering devolved upon a leading  
10 Melbourne-based chartered accountant, E.V. Nixon, who was highly regarded in government  
11 circles. Nixon, having been appointed Director of Finance in the newly created Ministry of  
12 Munitions, had recently relinquished chairmanship of the earlier disbanded Advisory  
13 Accountancy Panel in the Department of Supply and Development which had been  
14 established 'to advise on a scheme of costing and profit control for the production of  
15 munitions by private industry in an emergency' (Cobbin and Burrows, 2019). Acquainted  
16 personally with the prime minister R.G. Menzies, Nixon chaired the conference as the prime  
17 minister's personal representative delivering a prime-ministerial letter of commendation of  
18 the profession and the initiative (R.G. Menzies, Prime-Minister to The President of the  
19 Commonwealth Institute of Accountants, June 22<sup>nd</sup> 1940, NAA: A1608 R31/1/1). The  
20 minutes of the meeting indicate that the focus was the creation of a general scheme confined  
21 to the five largest, and therefore principal, professional accounting institutes which were the  
22 participating bodies, excluding the five minor institutes (Minutes of Meeting of Presidents  
23 and Registrars of Accountancy Institutes held on Monday 1<sup>st</sup> July 1094, NAA: MP504  
24 236/702/104).  
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39 The decision to engage with the five main accounting associations had its genesis in  
40 the earlier decision to appoint the Accountancy Panel in the Department of Supply and  
41 Development. F.G. Shedden, Secretary of the (then) Department of Defence, where the panel  
42 was initially proposed before the establishment of the Department of Supply and  
43 Development, had sought advice about the standing of the various accountancy bodies in a  
44 series of personal communications with a long-time friend H.J. Trist of H.J. Trist and  
45 Stranger, Chartered Accountants, Sydney, between December 1938 and February 1939. They  
46 eventually settled on the five institutes with the largest membership, and thus most extensive  
47 reach and penetration in Australian business. These institutes, which the government referred  
48 to as the 'principal' institutes, were subsequently invited to nominate members to the panel in  
49 March 1939 [11].  
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58 A Central Committee created for the Register, composed of the presidents of the five  
59 principal institutes, formed the national coordinating body. C.W. Andersen, National  
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Registrar of the Commonwealth Institute of Accountants, was appointed General Registrar with overall national administrative responsibility. Committees and registrars were established in each state and several tasks were identified for immediate action:

- (i) preparation of a working constitution,
- (ii) conduct a survey of members' readiness to serve,
- (iii) preparation of a Classification of Accountancy Services and,
- (iv) design of a system to record the services that members could provide.

While no formal title was given to the Register's constitution it was referred to as the Plan of Organisation. Conduct of the survey was the responsibility of the Central Committee, with the compilation of registers to be undertaken by each of the Registrars appointed in each state. A letter explaining the initiative was prepared in the names of the five participating institutes and sent to all members with the signature of each of their presidents on the Central Committee. Documents were modified to reflect local characteristics and to engender a sense of local association. The letter exhorted involvement and advised that 'Government departments are finding it increasingly difficult to cope with the growing volume of accounting work. Accountants ... can give valuable assistance in the present national emergency by making their services available' (Circular, National Service, undated, NAA: A663 O130/2/574). The questionnaire accompanying the letter was laid out in three sections covering General Information, Honorary Services and Remunerated Services. Initially designed to ascertain availability for service, it also sought specifics of experience in the accounting and auditing fields. A copy of the questionnaire is shown below as Figure 1.

**Figure 1 about here**

The brief given to the Register by the government encompassed three service options : high level consultancy, location-specific support and full-time personnel placement. The first, which was mainly for a select number of senior members of the profession, was to undertake work of an administrative, advisory or consultative nature. Although no elaboration was provided, the structure of a questionnaire suggests that this service was likely to be fee-for-service [12]. The second service option, the main focus of the Register, was directed to all members able to offer honorary services of a general accountancy or auditing nature. Initially tasks were likely to be relatively low-level and repetitive, including checking or general assistance in accounting but more complex tasks emerged in due course. This type of service could be rendered during the daytime but was more likely to be rendered in the

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3 evening, depending on members' availability. The third option, which was for those able to  
4 take up full-time remunerated service, required a different level of commitment. In this latter  
5 option members of the five principal accounting institutes who had special knowledge of cost  
6 accounting, factory organization and management were targeted. Demand was expected to be  
7 limited as recruiting was restricted to the Department of Supply and Development and the  
8 Ministry of Munitions and salaries were unlikely to be commensurate with those paid in  
9 private industry. Thus, it can be seen that those who would leave any present employment to  
10 undertake these positions were making a decision that was mainly altruistically motivated; a  
11 desire to serve their nation in its time of need by responding 'generously to the call for  
12 national service' (Anon., 1941, p. 449). The second form of service listed provided the basis  
13 for the reports prepared by the Register. On-going maintenance and advancement of the  
14 national Register was also vested in local officials drawn from the contributing institutes who  
15 were expected to establish lines of communication with government departments.

16  
17 The next major task was the preparation of a Classification of Accounting Services  
18 (hereafter Classification) to facilitate matching and allocation of expertise and experience to  
19 the needs in government departments. The Classification, which is replicated in Appendix I,  
20 was the means to inform government departments of services available. Developed in two  
21 stages, it initially identified Primary Classes of services followed by a series of Secondary  
22 Classes within each Primary Class. Eleven Primary Classes of accounting services as  
23 identified by the Register (see Part A of Appendix I) were categorised along industry sector  
24 lines. Primary Classes 1 and 2 were mainly reserved for members either practicing in or  
25 employed by accounting firms. Primary Class 1 - Administrative and Consultative, was  
26 reserved for senior practitioners and senior accounting executives in commerce who were  
27 judged to have exceptional experience and ability in their fields of expertise. If the detail  
28 provided by members did not match the expectations of Class 1 they were classed as Primary  
29 Class 2 - General Accountancy and Auditing. The majority of members placed in Primary  
30 Class 2 were drawn from the middle and junior ranks of accounting firms but it also served as  
31 a catch-all for members who did not qualify under any of the remaining Primary Classes.  
32 Primary Classes 3 to 5 related to secondary industries, Class 6 to primary industries and  
33 Classes 7 to 10 tertiary industries. Class 11 covered those in government and municipal  
34 service. Limitations associated with the Primary classes became apparent very early during  
35 the processing of over 1,000 Victorian member registrations. To alleviate the problem an  
36 additional 74 mutually exclusive sub-classifications called Secondary Classes were identified  
37 for Primary Classes 3 to 10. These are listed under Part B of Appendix I. As Primary Class  
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3 11 was restricted to public servants and municipal officers who were deemed not to be  
4 engaged in specialised work, no Secondary Classes were identified.  
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7 There is no evidence that members of the Committee based their work on any pre-  
8 existing classification or taxonomy, although they may have drawn inspiration from some  
9 existing material as suggested by a brief comment in a Note to Secondary Class 3,  
10 Engineering. The note states that 'This classification embraces work of a highly specialized  
11 character. The fabrication of iron and steel is embraced by [Secondary] Class 5 (5) (See  
12 Commonwealth Year-Book 1939, page 735)'. In a time of emergency and when expediency  
13 was necessary, the Committee used the Classification to bring the Register to an operational  
14 level in a timely manner. The Classification was neither definitive nor exhaustive as gaps are  
15 observable in the numbering system to make provision for possible expansion but there is no  
16 evidence to suggest that they were used. This is the only known occasion of a large-scale  
17 effort to catalogue the skill base in the accounting profession.  
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26 The Committee recognised from an early stage the need for a system that would  
27 easily match expertise with need. This expectation was met via a single-sheet Visible Record  
28 System which was a machine-printed document manually prepared for each submission to  
29 the Committee by a stenographer after the completed questionnaires had been coded. The  
30 Visible Record System sheet (see Figure 2) was laid out with demographic detail on the first  
31 four lines together with Primary / Secondary classes from the Classification. Brief career-to-  
32 date detail followed together with any specialist experience of Costing (denoted C) and / or  
33 Machine Accounting (denoted M). Details of the industry(ies) in which the costing  
34 experience had been gained were also sought. The final line of the sheet recorded additional  
35 demographic data, availability of members for service and the nature of service available  
36 according to the Classification. Colour-coded metal clips were also attached to the base of the  
37 card to facilitate identification of relevant personnel.  
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48 **Figure 2 about here**  
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51 When the Register was brought to an operational level, promotion of resources  
52 available was initiated by Shedden. Tactfully referring to the long hours being worked by  
53 department officials and the amount of overtime accruing, he let it be known throughout the  
54 defence realm that there was a pool of qualified accountants ready to give honorary service  
55 (NAA: MP508 236/720/104 S236/702/86). The chance to alleviate overtime and other  
56 pressures on government departments was obvious but Shedden was also acutely aware of the  
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3 natural caution of public servants and the misgivings many held with engaging outsiders in  
4 the business of government. To encourage colleagues Shedden invoked the earlier-mentioned  
5 prime-ministerial endorsement along with some micro-level advice as to how voluntary  
6 accounting services might be usefully deployed. Typical tasks suggested by Shedden are  
7 listed in Table 2 below:  
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13 **Table 2 about here**  
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### 17 **The Register's first year – July 1940 to June 1941**

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19 An extensive 25-page compilation report was produced by the Register for the first  
20 full year of operations, 1 July 1940 to 30 June 1941, including analysis across all states,  
21 departments and branches (Central Register of Accountants – Report of Voluntary Services  
22 to 30 June 1941 (One Year), NAA: A5954 371/1 and A663 0130/2/699). In a note appended  
23 to the report, the General Registrar recorded unequivocally that accountants on the Register  
24 who 'responded generously to the call for national service' were 'making a substantial  
25 contribution to the war effort' (Anon., 1941, p. 449). Andersen also conveyed the view to  
26 Shedden that 'the decision to establish the Register has justified itself beyond expectations'  
27 (C.W. Andersen, Secretary, Central Register of Accountants to F.G. Shedden, Secretary  
28 Department of Defence Co-ordination, Letter, 19 September 1941, NAA: A5954 371/1  
29 O184/1/93). Extolling the virtue of, and foresight in, developing the Classification, the report  
30 also pointed to the ability of the Register to meet the needs of departments by matching  
31 expertise to task. This, the only report prepared, covered a period of constantly expanding  
32 activity and the greatest level of combined engagement by the accounting profession during  
33 the war. Composed of three parts, it included detail of the number of accountants registered,  
34 honorary service provided, costs incurred by the Commonwealth Institute of Accountants  
35 together with nation-wide summaries of work-in-progress and work completed. State-by-state  
36 and department/branch breakdowns were also included. The extent of the spread of  
37 registrations and the quantum of services delivered are summarized in Table 3 below.  
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53 **Table 3 about here**  
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57 The willingness to participate is evidenced by 3,070 members, or an estimated 22% of  
58 total membership of the participating institutes [13]. Victoria led the way, providing 33% of  
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3 the total with New South Wales at 25%, followed by Queensland, South Australia and  
4 Western Australia, all contributing approximately 13% and Tasmania 3%. In the first year  
5 901 individuals contributed to work classed as complete whilst on-going commitments  
6 reported as ongoing work-in-progress involved 499 members. Summaries of work completed  
7 in the first year, as measured on an hourly basis by state, department and branch are shown in  
8 Table 4 below.  
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15 **Table 4 about here**  
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19 More than 31,000 voluntary hours were provided on completed work in the first year  
20 with activity reported in most states, across several departments, and different defence  
21 branches [14]. The state-by-state breakdown in Table 4, Panel A, shows the greatest usage of  
22 the service was in Victoria, accounting for 49% of work completed, while 27% was  
23 completed in Western Australia, 20% in NSW and 4% in South Australia. South Australian  
24 usage was particularly low, reflecting a concern expressed by the Deputy Director of  
25 Volunteer Service in that state to Defence Co-ordination in Melbourne that indicated  
26 'Departments here fail to use the voluntary help available' (Deputy Director of Voluntary  
27 Services, Department of Defence Co-ordination, Adelaide to Director of Voluntary Services,  
28 Department of Defence Co-ordination, Melbourne, Memo, 19 November 1941. NAA: A663  
29 O130/2/699). Thus, offers of service had been made but not all had been able to be  
30 implemented. The primacy of Victoria in the statistics is not surprising as the headquarters of  
31 all major defence-related departments were located in Melbourne, the capital city of Victoria.  
32 Victoria was also the main location of the manufacturing industry in Australia and most of  
33 the government munitions manufacturing facilities were also in the State. The Department of  
34 Army and Army Headquarters were also located at Victoria Barracks, Melbourne.  
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46 The spread in the usage of services provided by the Register was also reported in two  
47 additional ways. A summary of hours worked in certain departments, which is shown in  
48 Table 4, Panel B, confirms that in the first year the Department of Army accounted for the  
49 overwhelming proportion. At its peak the Register was servicing facilities on at least 44 air  
50 stations in all states except Tasmania. Branches of the armed services that utilised the  
51 Register are shown in Table 4, Panel C. Ordnance Branch and Finance Branch, including  
52 Treasury and Pay, accounted for most of the hours consumed. Within the Department of  
53 Army, Ordnance Branch 3<sup>rd</sup> Military District (3MD) and the Master-General of the Ordnance  
54 3MD consumed 10,236 hours alone whilst the 2<sup>nd</sup> Australian Imperial Force Section of the  
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District Finance Office (DFO) and Finance Branch, also at 3MD, consumed an additional 3,462 hours. In New South Wales the DFO in the 2<sup>nd</sup> Military District consumed more than 4,000 hours and the respective office in Western Australia (5<sup>th</sup> Military District) accounted for nearly 5,000 hours. In total, more than 80% of all service reported in the first full year of operations was consumed by these four branches, all within Army.

For the months immediately following the report for the first year of the Register, ongoing commitment was evidenced through work-in-progress. The expected delivery of services reflected the patterns that had been established in the first year as shown in Table 5 below.

### **Table 5 about here**

Table 5 indicates that as at 30 June 1941 there was an ongoing commitment to deliver 1,866 hours of service per week related to work that was currently in progress. If this were extrapolated to a full 52-week year a further 97,000 hours would have been delivered. However, this was not the reality for by the end of 1941 the services on offer by the Register and delivered were being scaled back significantly. There is also no formal reporting of service delivery in this period. As far as ongoing work in progress was concerned, as expected Victoria accounted for the largest number of hours with smaller contributions distributed unevenly over each of the other states (Table 5, Panel A). Dissection by department indicates again that the Army was the major consumer (Panel B). Ordnance, Finance and Aircraft Production were the major consumers of the services at the branch level (Panel C).

While the report for the first year of the Register provides an indication of the quantum and range of activities, a micro-level appreciation of the work assigned and duties undertaken by volunteers can be obtained from the General Registrar's descriptions in the report, a full listing of which is included in Appendix II. The listing reveals the extraordinary breadth of tasks performed. Some tasks were self-explanatory but in other cases there was less clarity. Procedures, documents or terminology would have been familiar only to those working within relevant areas of government.

### **The evolving role of the Register post July 1941**

As the war progressed a second conference was scheduled for 21 November 1941 [15] with the surviving minutes portraying an organisation about to go through significant transition. Despite an unwavering commitment to the war, by late-1941 the level of voluntary

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3 service provided was adversely affecting the functioning of the accounting profession  
4 nationwide. In addition, there were significant consequences for the Register and the wider  
5 accounting community with the enlistment of accountants in the forces, two weeks  
6 attendance at Universal Training Camps, and the placement of qualified personnel into  
7 various governmental and service departments. From the outbreak of hostilities the  
8 profession had to contend with a constant stream of members enlisting for active or home  
9 service. Although this had not been part of the original brief given the Register, willingness  
10 to enlist placed great strain on the wider profession. Concurrently a second movement of non-  
11 conscripted [16] yet to enlist members into fulltime, remunerated, civilian government  
12 service consistent with the third element of the initial brief, significantly exacerbated the  
13 strain. At the same time, the profession was starting to encounter issues with delivery of  
14 services. The reality at the departmental level was that considerable advancement had been  
15 made in bringing the economy and bureaucracy onto a full functioning war-footing.

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17 The potential impact of the difficulties facing the profession and the spectre of a  
18 diminishing supply of accounting expertise prompted some to counsel caution and suggest a  
19 more judicious and strategic approach to utilizing available personnel. A week later, on 28  
20 November 1941, a third meeting was convened to consider the future of the Register and  
21 concluded that the need for utilising qualified personnel to carry out routine tasks may have  
22 passed but that there was still the possibility of retaining service at senior levels. This  
23 effectively set the agenda for the remaining tenure of the Register. The period in which a  
24 substantial and sustained effort was needed as the government, at a time of national  
25 emergency, placed the armed services on a more effective, efficient war footing had all but  
26 passed by the end of the first 15 months of operations. Although the Register continued  
27 operating for at least another 36 months, the second phase was characterised by a switch in  
28 focus to personnel placement and a reduced provision of voluntary services. No formal  
29 reporting was prepared by the Register in the post-1941 period.

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31 From early-1941 the Directorate of Voluntary Services in the department of Defence  
32 Co-ordination maintained ongoing contact with the Register, monitoring all voluntary  
33 accounting services consumed by government. A series of brief reports prepared indicated  
34 1,993 hours provided by the Register in Victoria in September to Navy, Army, Air, Auditor-  
35 General (Contracts Board) and Supply and Development, and 2,525 hours in October to Air  
36 and Navy (Director of Voluntary Services, Department of Defence Co-ordination,  
37 Melbourne. NAA: A663 O130/2/1067, 1099, 1228). Activity in Air and Navy was reported  
38 by the Directorate of Voluntary Services for each of November and December 1941 and  
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3 January 1942, although hours used have not been discovered. No further Directorate of  
4 Voluntary Services reports are available for the remaining period. The Minute Books of the  
5 Commonwealth Institute of Accountants, Federal Institute of Accountants and the  
6 Australasian Institute of Cost Accountants include some references to continuing voluntary  
7 work but they are brief and provide no further detail other than the statistical information  
8 reported by the Directorate of Voluntary Services.  
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13 The scaling back of voluntary service by the Register coincided with a significant  
14 increase in the need to identify personnel to fill remunerated positions within government. As  
15 one of the initial tasks this had been a secondary issue for the Register in its early stages.  
16 Increased activity levels were reported in 1942 by the Commonwealth Institute of  
17 Accountants when it noted that the 'Public Service Inspector's Office was in constant touch  
18 with the Secretary and during the past year obtained from him information which admitted of  
19 appointments to the various Departments being made promptly' (Commonwealth Institute of  
20 Accountants General Council Minutes 1941, Minute No. 24, p. 4). For the first time the  
21 identification of personnel for full-time appointment had become the predominant role of the  
22 Register, driven by an extraordinary demand on the part of government to fill roles as the  
23 economy, and particularly the munitions industry, was scaled up to levels not previously  
24 envisaged. This pattern continued until late-1943 when the government introduced new  
25 Manpower Regulations that ceded to the Directorate of Manpower control over all  
26 occupations and trades including, for the first time, accounting.  
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39 Despite some residual activity, the tenure of the Register effectively came to an end in  
40 late-1944. This reality was acknowledged for the first time by the Federal Institute of  
41 Accountants when it noted that 'the original purpose ... had ceased to exist, and an attempt  
42 should be made to obtain the records relating to members of the Institute' (Federal Institute of  
43 Accountants Executive Committee, Minute Book, 1944). The Institute of Chartered  
44 Accountants in Australia came to a similar conclusion by confirming that 'work is practically  
45 completed and that provision for the disposal of the records and assets of the Register would  
46 also be made' (Institute of Chartered Accountants in Australia National Committee, Minute  
47 Book Volume VIII, 20 November 1944, Minute No. 3284, p. 759). The proposals as put by  
48 the Federal Institute of Accountants and the Institute of Chartered Accountants in Australia to  
49 retrieve member-related information, dis-establish the Register and arrange for the disposal  
50 of all possessions brought the operation to finality [17].  
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## Discussion and concluding comments

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3 The unique nature of the Register of Accountants for National Service in a time of  
4 national emergency lies in the method of its creation, the way in which it was managed, the  
5 number and commitment of members who volunteered, several strategic decisions taken  
6 during its existence and possible legacies it created. The existence of the Register emphasises  
7 the preparedness of a group of individuals drawn from a profession previously riven with  
8 discord, disunity, resentment and mistrust who were able, through strong leadership, to put  
9 aside at a time of war the rancour that had bedevilled the profession in the two decades  
10 leading up to the outbreak of war. Encouraged by the prime minister at the time, the leaders  
11 of each of the participating accounting institutes put aside these differences and, in so doing  
12 brought together, under one agency, a resource that would be of great value to the Nation.  
13 The intervention of the accounting profession in the months prior to the outbreak of  
14 hostilities acknowledged an awareness of the precarious state of readiness within the  
15 government bureaucracy and a willingness to help relieve some of the pressure that was  
16 building on government department officials as they sought to bring the economy onto a fully  
17 functioning war-footing. The Register is an important event in Australia's journey through  
18 the war years as it was conceived at a time when the country was ill-prepared for war (Long,  
19 1952; Mellor, 1958; Horner, 1996; Grey, 1999, 2001; Andrews, 2001; Palazzo, 2001;  
20 Stephens, 2001; Stevens, 2001).

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22 The Register was not only a response to a dilemma confronting government officials  
23 but also senior officers of the accounting institutes whose members sought to render service  
24 to the Nation. As a natural progression of earlier moves dating from early 1938, it was a  
25 rational approach to organising the available resources for maximum benefit of the Nation.  
26 Fortuitously, the profession had planned early and the Register was brought into operation in  
27 a timely manner. In the absence of a properly coordinated effort by either the government or  
28 the profession, valuable, useful individual service might have been rendered, but the  
29 advantage derived from a disparate and potentially disorganised resource would have been  
30 limited.

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32 The day-to-day operation of the Register was founded on rational principles as the  
33 Committees sought to optimize the matching of expertise to departments. This was achieved  
34 by firstly canvassing membership of the profession via survey to ascertain availability for  
35 service and the skill sets on offer. Secondly, an extensive Classification of Accountancy  
36 Services using industry as the primary means of differentiating experience and expertise was  
37 developed. This approach presumed accounting skill sets within industry groupings to be  
38 homogeneous and readily transferable within industries but not necessarily between

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3 industries. Descriptions based on functional expertise of different costing systems, pricing,  
4 inventory management, payroll record-keeping and machine-accounting could have been an  
5 alternative approach to take. Although this was not considered when developing the  
6 Classification, the survey elicited details of experience with costing and machine accounting.  
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8 The functional approach, in a limited way, constituted a third dimension to coding when  
9 questionnaires were processed.

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14 Success of the Register can be judged in several ways. In the first instance it was  
15 organised and well led from within the ranks of the Commonwealth Institute of Accountants.  
16 A strategic approach to planning was adopted utilising detail developed in the Classification,  
17 data collected via survey from members and departmental needs that had been identified. In  
18 this way the Register was able to target expertise to where it was desperately needed by  
19 matching, wherever possible, needs with expertise. Rather than providing personnel  
20 to only carry out mundane tasks, the Register sought to utilise to the fullest extent possible,  
21 the experience and specialist knowledge embedded within the membership that had registered  
22 for service. It responded to a desperate need for short term work to overcome backlogs and  
23 improve efficiency by marshalling a large cadre of personnel for voluntary service in a range  
24 of government departments and agencies. In quantitative terms, the Register achieved  
25 impressive outcomes. Overall 22% of the total membership was marshalled to serve. This  
26 measure would be significantly higher if those already in government service or enlisted in  
27 the armed forces could be identified to determine actual available members. The quantum of  
28 hours delivered by the Register was similarly impressive. More than 31,000 hours were  
29 delivered on tasks that were classed as completed and an additional indeterminate amount of  
30 ongoing works in progress were reported at the end of the first reporting period to the end of  
31 June 1941.

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45 As a well-functioning war time bureaucracy emerged from the earlier difficulties, the  
46 need for voluntary services that was the staple of the first fifteen months of operation of the  
47 Register abated. As the needs of government changed so too did the focus of the Register. A  
48 transition occurred as the major focus moved from provider of mass voluntary services to, in  
49 the context of the time, a recruitment agency of exceptional reach. In response, senior  
50 officials at the Register were quick to shift their attention to a secondary brief that had been  
51 given by the government at the outset: the supply of accounting personnel into full-time  
52 remunerated roles. The Register was so successful in delivering this later role that it started to  
53 compromise the capacity of the profession to fulfil its role in the wider commercial world.  
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60 The gravity of the situation was noted by the Chairman of the General Committee who

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3 reported 'a serious drain on commercial houses and practising firms' (Letter, C.B. Harvey,  
4 Chairman of the General Committee of the National Register of Accountants to Lieut.  
5 General Sir Carl Jess, Chairman Manpower Committee, Department of Defence  
6 Coordination, 26 March 1941, NAA: A663 O130/3/708). This role remained with the  
7 profession through the Register until the middle of 1943 when regulatory changes saw the  
8 transfer of responsibility for the sourcing of accounting personnel for fulltime civilian service  
9 to the Directorate of Manpower Services. By this time the urgency that had bedevilled  
10 defence realm departments had been successfully addressed. While there are no benchmarks  
11 against which to compare and judge the contribution made, the very nature of the services  
12 provided, often at a strategic level by senior members of the accounting profession, had an  
13 important positive impact on the war effort. Consistent through this period of change was the  
14 final objective where the Register provided, on an as-needs basis, high-level consultancy and  
15 advisory services.

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17 When peace was in sight in early 1944 government requirements moved quickly.  
18 Once the Register's usefulness had been exhausted the end was, predictably swift, and it  
19 slipped, with little fanfare, into abeyance. As with most special-purpose agencies created in  
20 war time no formal *ex poste* assessments were conducted, although the work and success of  
21 the Register had not gone unrecognised beforehand. Contemporaneous and reflective  
22 accolades recorded by senior public servants recognised that the Register had performed  
23 admirably. For example, J.T. Pinner, Commonwealth Public Service Inspector at the time  
24 who had worked closely with officials of the Register, noted that the Register and members  
25 'have done a wonderful job in assisting the war effort on the Accountancy side' (Letter, J.T.  
26 Pinner, Commonwealth Public Service Inspector to F.G. Shedden, Secretary, Department of  
27 Defence Co-ordination, 22 August 1941. NAA: A5954 371/22). This vote of confidence was  
28 affirmed by T. Trumble, Director of Voluntary Services, who recorded that the Register has  
29 made 'a most valuable contribution to the war effort' and provided with an altruistic  
30 determination a 'fine record of patriotic service' (Memorandum, T. Trumble, Director of  
31 Voluntary Services to Deputy Directors – All States, 1 September 1941. NAA: A663  
32 0130/2/699, 16926, 17075). In a similar vein C.G Brown, Chief Inspector, Finance in the  
33 Department of Defence Co-ordination, referred to the 'excellent voluntary service' that had  
34 been provided and alluded to the fact that 'sufficient prominence [was seldom given] to the  
35 security the public must necessarily feel when they know that the Service Departments, in  
36 their accounting transactions, are receiving the help and advice of members of the  
37 Accountancy profession' (Closing comments, Conference, 21 November 1941. NAA: MP508  
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3 236/702/109). High level appreciation was also recorded with the prime minister paying  
4 'tribute to the splendid voluntary work that had been performed by accountants anxious to  
5 assist in the war effort'. (R.G. Menzies, Prime Minister, File Note, 12 October 1940. NAA:  
6 A663 0130/2/656). Thus, the total effort mustered by the Register produced not only  
7 important outcomes for government, and by extension the Nation, but also for the profession  
8 itself.  
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13 In 'producing concrete, meritorious outcomes' (Suchman, 1995, p. 588), as evidenced  
14 by the positive reflections noted above, the precisely targeted contribution had further  
15 enhanced the profession's standing within society. The means by which the profession  
16 offered its services and the model of delivery, mostly costless to the country, conveyed  
17 commitment and service to the Nation and in the early days of the war it also provided an  
18 opportunity for service for members who had yet to enlist for home or active service [17].  
19 Collectively the contribution enabled the profession to convey what Carr-Saunders and  
20 Wilson described in their seminal 1933 work as an important attribute of a profession, a  
21 'sense of philanthropy [altruism]' (p.472). Not only was the profession and its members  
22 demonstrating a willingness to act in the public interest but they were also adopting a socially  
23 responsibility approach to service; behaviour which would also enhance professional  
24 standing in the eyes of the community. In this way, 'a sense of occupational honor through  
25 doing the public good' was achieved at this time of national crisis (Hughes, 1958, cited in  
26 Van Maanen and Barley, 1984, p. 302).  
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38 The activities of the Register also provided opportunities for members to act  
39 individually in a voluntary capacity. Musick and Wilson's (2008) six different motivators of  
40 this type of behaviour as articulated in their 'volunteer functions inventory' is particularly apt  
41 and provides further explanation as to why this initiative was ultimately successful. These  
42 include 'values [construed as] doing something for a cause', developing an 'understanding –  
43 through personal growth and ego enhancement that provides a feeling of importance' and  
44 personal 'enhancement – the offer of learning experiences and to advance one's skills' (pp.  
45 56-63). Each provided strong incentives for members to be involved.  
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52 The Register is important in the history and development of the accounting profession  
53 on several levels. Most importantly, the motivation of those who eventually served with the  
54 Register confirmed their sense of duty and, most significantly, professionalism in times of  
55 great stress, not only for themselves but also for the Nation. In the longer term, although not  
56 the conscious, determining objective of national service at a time when everyone's future was  
57 in obedience, the Register was a well-conceived, effective means by which the accounting  
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profession was able coincidentally, in the best interests of the Nation, to enhance the legitimacy it enjoyed within the business community and wider community generally. It was at once a contribution made sacrificially but at the same time the profession arguably reaped an important dividend; enhanced legitimacy and standing within society.

As a first provider of voluntary services, accounting was an exemplar at the forefront of the professions at the time. The achievements made by the Register are significant in the history of accounting in Australia as they arguably helped to pave the way for a long period of, albeit competitive, cooperation by the major players in the profession in the second half of the twentieth century. Finally, and most importantly at a national level, the Register of Accountants for National Service and the members who volunteered played a vital role in the wider war effort and as one instrument of final victory contributed significantly to Australian society.

### Notes

1. Australia is a federation of six states, two territories and a central government, referred to at the time as the Federal Government.
2. Included in the defence realm were Defence, Defence Co-ordination, Army, and Navy.
3. No evidence was discovered in the archive or reported in official histories of the war effort (e.g. Hasluck 1952, Butlin 1955, Butlin and Schedvin 1977) of any similar initiative by other professions.
4. Other countries include Australia, Canada, France, Germany, Ireland, Italy, Spain and the Soviet Union.
5. Gulf War 2 includes Operation Enduring Freedom – Afghanistan 2001 to 2014 and Operation Iraqi Freedom – Iraq 2002 to 2011.
6. For example: in the functionalist domain, Carr-Saunders & Wilson 1933; Greenwood 1957; Parsons 1959, Ritzer 1963 and Barber 1963; in the interactionist domain Becker et al 1962; Haug & Sussman 1963; Roth 1974 and in the critical domain Larson 1977; Klegon 1978 and Parkin 1979.
7. The third attempt (1922-1928) that proved successful in 1929 followed two earlier unsuccessful attempts, one by the Incorporated Institute of Accountants in Victoria (later Commonwealth Institute of Accountants) in 1904-1906 and a later attempt by the Australasian Corporation of Public Accountants in 1906-1914. Each of these attempts caused long-standing bitterness and resentment within the profession based primarily around the practitioner – non-practitioner divide, and the Melbourne - Sydney geographical divide (Poullaos 1994).

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8. The offer by the Commonwealth Institute of Accountants is the only one known amongst the accounting bodies. Others may have made similar offers and held similar sentiments, but none have been discovered in the archive and nothing is referenced in the negotiations that followed.
  9. C.G. Brown, Chief Inspector of Finance of the Department of Defence Co-ordination; Department of the Army - Colonel Fordyce, District Finance Officer, 3<sup>rd</sup> Military District Melbourne and Colonel S.B. Holder, Chief Accountant AIF; Department of the Navy - F.H. Smith, Assistant Director of Naval Accounts.
  10. Commonwealth Institute of Accountants - A.A. Fitzgerald – President, C.W. Andersen – Registrar; Institute of Chartered Accountants in Australia - A.H. Outhwaite (as alternate of the president Sir Gordon Mason Allard) and J.R. Fullarton – Registrar; Federal Institute of Accountants - E.L. Wilson – President, G.T. Moore – Registrar; Association of Accountants of Australia (Inc) - R. Kinsman – President, C.W. Parkinson – Registrar; Australasian Institute of Cost Accountants - J.E. Morton – General President, J.R. McKenzie – State President, M.G. Roberts – Registrar.
  11. The decision to engage with five accounting associations only, had its genesis in the earlier decision to appoint the Accountancy Panel in the Department of Supply and Development. F.G. Shedden, Secretary of the (then) Department of Defence (where the panel was initially proposed before the establishment of the Department of Supply and Development) had engaged in a series of personal communications with a long-time friend H.J. Trist of H.J. Trist and Stranger, Chartered Accountants, Sydney between December 1938 and February 1939. Shedden sought advice about the standing of the various accounting bodies and they eventually settled on the five institutes that were invited to nominate members to the panel in March 1939. The extensive personal correspondence between Shedden and Trist was lodged by both parties with the wider departmental documentation and is retained by the National Archives of Australia at serial A594, 972/1.
  12. There is no evidence to suggest than any system of recording this activity was ever developed and so it is impossible to estimate the level of magnitude of the services provided or fees paid under this category.
  13. This was the first and only occasion when registration numbers were officially reported by the Register. Membership of the participating institutes in 1940 was as follows:

Accounting body	Membership	Source
Commonwealth Institute of Accountants	5,000 (estimate)	Based on 4,300 known in 1938
Federal Institute of Accountants	5,936	CPA Australia Archives File: FIA003
Australasian Institute of Cost Accountants	600	CPA Australia Archives File: AICA001

Institute of Chartered Accountants in Australia	2,700 (estimate)	Based on 1934 Membership Booklet
Association of Accountants of Australia, Inc.	unknown	
<b>Estimated total membership</b>	14,000	
<b>Registrations</b>	3,070	
<b>Registrations as a % of estimated total membership</b>	22%	

14. Curiously Department of the Navy is not included at this point although there was considerable activity within Naval establishments in Sydney. A similar situation occurred with regards to Department of Air / Royal Australian Air Force. The hours reported are lower than actual as hours contributed to the administration and audit of Officers' and Sergeants' messes and Other Ranks' clubs and canteens have not been included. At its peak the Register was servicing facilities on at least 44 air stations in all states except Tasmania.
15. C.B. Harvey, chairman of the Central Committee (Institute of Chartered Accountants in Australia), A.A. Fitzgerald (Commonwealth Institute of Accountants), J.E. Morton (Australasian Institute of Cost Accountants), E.L. Wilson (Federal Institute of Accountants) and C.W. Andersen (General Registrar) represented the Register. Government was again represented by C.G. Brown, F.H. Smith and Col. S.B. Holder. H.C. Elvins and Flight Lieutenant L. Schofield represented the Department of Air and J.T. Pinner - Public Service Inspector represented the Commonwealth Public Service Board.
16. A limited form of conscription was introduced in Australia in November 1939 where unmarried, 21year old men were called up for three months training in the Militia (home defence). Militia personnel were not able to transfer to 2nd AIF (the de facto full-time Army – expeditionary force) nor were they allowed to serve overseas. After the declaration of war against Japan in December 1941 when the Nation came under direct threat of invasion, enlistments in both the Militia and 2<sup>nd</sup> AIF increased significantly. In May 1942 the voluntary transfer of Militia personnel to the 2<sup>nd</sup> AIF was permitted and in January 1943 the Militia were permitted to service overseas (defined as the near islands to the north and north-west of the continent – the South West Pacific Zone) (Hasluck, 1952; Dennis et al, 2008). Through this period larger numbers of members of the Register continued to enlist in all branches of the defence forces or were employed in full time positions in government departments and agencies. Membership of the Register did not afford an opportunity to avoid conscription
17. There is no evidence to suggest these documents have survived in the archives of either CPA Australia or Chartered Accountants Australia and New Zealand.

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## APPENDICES

### APPENDIX I – CLASSIFICATION OF ACCOUNTANCY SERVICES

#### PART A - Primary Classes

<u>Class</u>	<u>Class description</u>
1.	Administrative and Consultative
2.	General Accountancy and Auditing
3.	Engineering
4.	Food, Drink and Clothing
5.	Other Industries
6.	Primary Productions
7.	Transport
8.	Wholesale and Retail
9.	Finance
10.	Public Utilities
11.	Government and Municipal

#### PART B – Secondary Classes

##### Primary 3. Engineering

1. Mechanical (general)
2. Electrical
3. Construction
4. Railway and Tramway Workshops

Note: This classification embraces work of a highly specialised character.  
The fabrication of iron steel is embraced by Class 5(b)

##### Primary 4. Food, Drink and Clothing

1. Butter, Cheese and Milk Products
2. Meat and Fish Canning
3. Bakeries and Biscuit Making
4. Fruit and Vegetable Preserving
5. Food Products
6. Confectionery
7. Grain Milling
8. Sugar Milling
9. Hotels and Restaurants
11. Tea, Coffee and Cocoa
12. Breweries and Aerated Waters
13. Wines and Spirits
14. Tobacco
16. Woollen Textiles
17. Cotton Textiles
18. Hosiery and other Knitted Goods
19. Tailoring and Clothing
20. Shirts and Collars
24. Boots and Shoes

## 25. Headwear

Notes: Numbers have been provided for possible additions.

Item 4 includes jams, pickles, soups and sauces.

Item 9. These have been included because of the preparation of foods and drinks for consumption.

Primary 5. Other Industries

1. Chemicals and Drugs
2. Chemical Fertilizers
3. Soap and Candle Factories
4. Agricultural Implements
5. Iron, Steel and other Metals (Smelting and Fabricating)
6. Nonferrous Metals and Alloys (Extracting and Refining)
7. Motor Vehicles, Aeroplanes, Cycles and Accessories
8. Tyres and Rubber Goods
9. Electrical Appliances and Wireless Apparatus
10. Building Materials, Saw Milling and Construction
11. Paints and Varnishes
12. Ropes and Twine
13. Furniture and Upholstery
14. Household appliances and utensils
15. Tanning and Leather Dressing
16. Printing and Publishing
17. Paper, Pulp and Cartons
18. Amusements
19. Laundry and Dryers
20. Cannisters

Note: Item 5. See note under Class 3.

Primary 6. Primary Production

1. Agricultural
2. Pastoral
3. Dairy and Farmyard
4. Mining and Quarrying
5. Forestry
6. Fisheries

Note: Accountants to Wool Selling houses are included under "Pastoral" as these persons must have a good knowledge of the industry.

Primary 7. Transport

1. Shipping
2. Railways
3. Tramways
4. Motor
5. Airways
6. General

Primary 8. Wholesale and Retail

1. Importers, Exporters and Agents
2. Chain Stores

3. Department Stores
4. General

Note: The secondary classification 'General' has been used to cover such persons as newsagents, life assurance salesmen and others not associated with manufacturing or processing.

Primary 9. Finance

1. Banking
4. Trustee Companies
5. Building Societies
6. Friendly Societies
7. Hire Purchase, Cash Orders and Loans
8. Sharebrokers
12. Insurance
13. Life Insurance

Note: Numbers have been provided for possible additions.

Primary 10. Public Utilities

1. Gas
2. Electricity
3. Water and Sewerage
4. Fire Brigades
5. Hospitals and Asylums
6. Ports and Harbours

**APPENDIX II – Task descriptions as reported by C.W. Anderson****Department of the Army**

Headquarters – Finance Branch

Details of expenditure on works services at military camps

Soldier's allotments

District Finance Offices (AIF Section)

Checking extracts of paybooks [WF.5] with soldier's ledger cards

Checking soldier's acquittance rolls with summaries

Checking extract of page 2 of soldier's paybook with soldier's ledger card

Checking the WF.1 entry with the WF.3 soldier's ledger card and

WF.45 allottee's ledger card

Casual checking arising from day-to-day (unspecified)

General assistance in all departments

Records - increases in departmental allowances

- compilation of credit earnings

Central Ordnance Depot

Clothing records – past and present

Ordnance Branch – Accounts

Provision accounts – checking accounts for payment

Unit ledgers – entering from forms / posting

Stores ledgers – entering from forms / posting

Internal auditing

Stocktaking

**Department of the Navy**

Advice to transport section on shipping charges

Finance Branch

Service ledgers – checking balances and service

Particulars from one quarterly ledger to another

Posting character and ability assessments

Posting from Ship's ledger to reserve cards

Leave commission warrants

Allotments

Outfit gratuities paid to Reserve Officers

Stores Branch

Checking London vouchers

Checking and posting Stores / Stock Ledgers

Accounts Branch

Checking costs

**Department of Air**

Reconciliations between Pay Ledger postings and

summaries of acquittances

Allotments

Pay (unspecified)

**Department of Supply and Development**

Analysis of appropriations

Checking overtime records

Aircraft Production Commission

Register of parts – checking group classifications

and entering symbols and supply centres on cards

Materials – checking classification to material specifications

and calculating standard quantities in Production Department  
Planning Records

#### **Auditor-General's Department – Defence Section**

Assisting on systems of accounts in new departments  
Pay office auditing – AIF pay DFO  
Militia Camps mess audits  
Contracts Board – checking buying procedures of the board  
Audits / Inspections – various  
Officer's and Sergeant's Messes  
RAAF Semi-official accounts  
RAAF Service Institutes (Canteens)  
Unofficial funds on RAAF stations (43 in total)  
Accounts at various Military Camps  
Accounts of various Militia Units  
Accounts at WAAAF unit  
Voluntary Aid Detachments – headquarters statements  
Australian Red Cross  
Greek War Relief Special Day Appeal  
Tin Hat Appeal – R.S.S.I.L.A.  
WA Combined Charities Council  
Spearfelt Patriotic Appeal  
Women's Auxiliary of the Patriotic Fund

#### **Consultancy and Advisory**

Advice to Provision Section of QMG's Department on systems  
Voluntary Aid Detachments  
Instructing Commandants and Secretaries  
Standardisation of accounts and statements  
Preparation of list of Standard Rulings  
Assisting in selection of personnel for War Departments – 90 positions  
Supply of personnel to attend schools for inclusion in government  
accounting prior to taking up appointment  
Assisting in selection of permanent officers for various arms  
of the service  
including Pay Corps and Ordnance  
Advice to accountants on joining forces in an accountancy capacity  
Advice to members contemplating enlistment  
Assisting Minister of Munitions in the selection of personnel  
for costing work in Munitions Factories  
Assisting District Finance Officers in the selection  
of permanent officers  
Assisting in staffing of the Pay Corps from compulsory trainees

#### **Other – various**

Red Cross House – analysis of accounts  
Navy House – control of cash takings  
War Savings Offices – unspecified  
Cafes for British children

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Accounting, Auditing and Accountability Journal

FIGURE 1: QUESTIONNAIRE

REGISTER OF AUSTRALIAN ACCOUNTANTS FOR NATIONAL SERVICE

(1) SURNAME \_\_\_\_\_ CHRISTIAN NAMES \_\_\_\_\_  
(BLOCK LETTERS)

(2) BUSINESS ADDRESS \_\_\_\_\_

(3) PRIVATE ADDRESS \_\_\_\_\_

(4) BUSINESS TEL. No. \_\_\_\_\_ (5) PRIVATE TEL. No. \_\_\_\_\_

(6) DATE OF BIRTH \_\_\_\_\_ (7)\* MARRIED  OR SINGLE

(8)\* NATIONALITY: BRITISH, NATURAL BORN  BRITISH, NATURALISED  FOREIGN

(9)\* STATE OF GENERAL HEALTH: GOOD  BAD  INDIFFERENT

(10) ARE YOU A MEMBER OF NAVY, A.I.F., MILITIA, AIR FORCE, OR RESERVE OF SUCH FORCES, STATING RANK, OR HAVE YOU ANY OTHER OBLIGATION FOR NATIONAL SERVICE?  
 \_\_\_\_\_

(11) PROFESSIONAL QUALIFICATIONS, DEGREES, DIPLOMAS, ETC.:  
 \_\_\_\_\_

(12) PROFESSIONAL OR BUSINESS POSITION, GIVING PERSONAL STATUS, ALSO NAME OF FIRM OR EMPLOYER WHERE ENGAGED OR LAST ENGAGED. (It would assist the classification of services offered if you would give brief details of your professional or business career and experience.)  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(13) INDICATE ANY CLASS OF BUSINESS OR ACCOUNTANCY AND COST ACCOUNTANCY OF WHICH YOU HAVE SPECIAL KNOWLEDGE:  
 \_\_\_\_\_  
 \_\_\_\_\_

(14) HAVE YOU EXPERIENCE OF MECHANICAL ACCOUNTING? IF SO, GIVE BRIEF DETAILS:  
 \_\_\_\_\_  
 \_\_\_\_\_

\* Insert cross in appropriate square.  
 PLEASE INDICATE AVAILABILITY ON REVERSE SIDE

HONORARY SERVICES

- (15)\* ARE YOU AVAILABLE FULL TIME  OR PART TIME
- (16) IF AVAILABLE PART TIME ONLY, STATE THE MAXIMUM NUMBER OF MORNINGS, AFTERNOONS OR EVENINGS PER WEEK DURING WHICH YOU WOULD BE PREPARED TO SERVE REGULARLY.  
 MORNINGS  AFTERNOONS  EVENINGS   
(Attendances at the appointed place must be personal and regular.)
- (17) INDICATE IN THE TABLE BELOW THE SESSIONS WHICH COULD BE ALLOTTED TO YOU, GIVING AS WIDE A SELECTION AS POSSIBLE.  
(If for example you can be available "any two" mornings, afternoons or evenings, write in the table "any two." If you are available for two sessions only, mark by crosses three or more sessions from which a selection can be made. If, however, you are available Monday and Thursday evenings only, insert crosses in the appropriate spaces. The object of this question is to allow as much elasticity as possible in the allotment of work.)

	MORNING 9.30 A.M. - 1 P.M.	AFTERNOON 2 P.M. - 5.00 P.M.	EVENING 7 P.M. - 10 P.M.
MONDAY			
TUESDAY			
WEDNESDAY			
THURSDAY			
FRIDAY			
SATURDAY			
SUNDAY			

(18) IF YOU ARE NOT AVAILABLE IMMEDIATELY, AND WILL BE AVAILABLE AT SOME FUTURE DATE, INDICATE SUCH DATE.

REMUNERATED SERVICES

- (19) IF YOU ARE WILLING TO CONSIDER AN OFFER OF A FULL TIME, SALARIED POST, INDICATE
- (A) WHAT IS THE MINIMUM SALARY YOU WOULD BE PREPARED TO CONSIDER?  
 \_\_\_\_\_
- (B) WOULD YOU BE AVAILABLE AT ONCE?  
 OR
- (C) WHAT NOTICE WOULD YOU REQUIRE?  
 \_\_\_\_\_
- (D) WOULD YOU SERVE IN ANY LOCALITY?  
 OR
- (E) IN WHAT LOCALITIES WOULD YOU SERVE?  
 \_\_\_\_\_

ONE COPY ONLY OF THIS FORM TO BE SENT TO THE SECRETARY OF THE CENTRAL REGISTER.

Source: NAA: A663 0130/3/708

and Accountability Journal

**FIGURE 2: (EXAMPLE) VISIBLE RECORD SYSTEM CARD**

BUS. AD.	G/- Offner, Hadley & Co., 377 Lit. Collins St., Melbourne. Cl. TEL. MU6245											
PRIV. AD.	409 Rae St., Nth Fitzroy TEL. JW3208											
BIRTH	2/6/05	MARRIED	NATIONALITY	B	HEALTH	G	DEGREES	AICA., Cost Accountant, Licensed Company & Municipal				
STATUS	Chief Clerk, Melb. Office of Offner, Hadley & Co., Auditor.											
CLASS.	Chartered Accountants. General Accountancy and Auditing - General											
CAREER	Chief Clerk, Melb. Office of Offner Hadley & Co., Chartered Accountants for 8 years, Specialising in production & Management methods and controls. Previously a senior clerk with W. B. Bennett & Co., Public Accountants for 5 years general Accounting & Auditing.											
COSTING	Foundries and assembly &c.											
MACHINES	Calculating and Bookkeeping											
OTHER DUTIES												
AGE	CLASS.	MORN	AFT.	EVEN.	MON.	TUES.	WED.	THUR.	FRI.	SAT.	SUN.	NAME
35	2- 2GM		1	2			E			AB		BLAMEY, Albert Henry

Source: NAA: MP508 236/702/104

**TABLE 1: Australian accounting institutes extant in 1939**

<b>Principal institutes*</b>	<b>Minor institutes*</b>
Commonwealth Institute of Accountants	Association of Practicing and Commercial Accountants
Federal Institute of Accountants	Corporation of Consulting Accountants
The Institute of Chartered Accountants in Australia	Institute of Factory and Works Accountants
Australasian Institute of Cost Accountants	Society of Commercial Accountants
Australian Association of Accountants (Inc).	International Institute of Accountants
Source: Gavens 1990 (*Note: separate descriptors are not per Gavens 1990)	

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(i)	The checking of pay books against ledger cards
(ii)	Reconciliation of the ledger card against the Allottee's ledger card
(iii)	Check of Post Office reimbursements
(iv)	Checking of Unit Regimental Accounts and Unit Stores Accounts (Army)
(v)	Other checking work
(vi)	Help at peak periods
(vii)	Overtaking of any arrears of work
(viii)	Special audits of services where payment is made on a cost-plus basis
(ix)	Assistance in stock-taking
(x)	Specials services and investigations as occasion arises
<b>Source:</b> F.G. Shedden, Secretary, Department of Defence Co-ordination to the Secretary, Department of Army, 16 July 1940. (NAA: MP508 236/720/104 S236/702/86)	

<b>TABLE 3: REGISTRATIONS AND ENGAGEMENT</b>			
<b>First Year of Operations 1 July 1940 to 30 June 1941</b>			
<b>(by State)</b>			
	<b>Registrations</b>	<b>Completed Work</b>	<b>Ongoing Work-in-Progress</b>
<b>Victoria</b>	1,019	374	187
<b>New South Wales</b>	760	58	44
<b>Queensland</b>	374	*	124
<b>South Australia</b>	398	*	26
<b>Western Australia</b>	399	469	100
<b>Tasmania</b>	120	*	18
<b>Total</b>	<b>3,070</b>	<b>901</b> (Males 656; Females 245)	<b>499</b> (Males 469; Females 30)
<p><b>Source:</b> Central Register of Accountants, Report of Volunteer Services as at 30 June 1941, p. 1. (NAA: A663, O130/2/699). * Detail not reported</p>			

<b>TABLE 4: TOTAL HOURS WORKED ON COMPLETED PROJECTS</b> <b>First Year of Operations 1 July 1940 to 30 June 1941</b> <b>(by State / Department / Branch)</b>								
<b>PANEL A</b>			<b>PANEL B</b>			<b>PANEL C</b>		
<b>BY STATE</b>	<b>Hours</b>	<b>%</b>	<b>BY DEPARTMENT</b>	<b>Hours</b>	<b>%</b>	<b>BY BRANCH</b>	<b>Hours</b>	<b>%</b>
Victoria	15,306	(40)	Army	29,061	(94)	Ordnance	16,401	(53)
New South Wales	6,546	(20)	Navy	**		Finance, Treasury, Pay	12,621	(40)
Queensland	*		Air	426	(1)	Aircraft Production	1,167	(3)
Western Australia	8,610	(27)	Auditor-General	402	(1)	Other – not specified	1,176	(4)
South Australia	603	(4)	Aircraft Production	1,167	(3)			
Tasmania	*		Other – non-departmental	309	(1)			
<b>TOTAL</b>	<b>31,365</b>	<b>(100)</b>	<b>TOTAL</b>	<b>31,365</b>	<b>(100)</b>	<b>TOTAL</b>	<b>31,365</b>	<b>(100)</b>

**Source:** Central Register of Accountants, Report of Volunteer Services as at 30 June 1941, p. 1, 4-5. (NAA: A663, O130/2/699)  
\* Not reported; \*\* Listed but not reported

**TABLE 5: HOURS COMMITTED PER WEEK – ONGOING WORK IN PROGRESS**  
**First Year of Operations 1 July 1940 to 30 June 1941**  
**(by State / Department / Branch)**

PANEL A			PANEL B			PANEL C		
BY STATE	Hours	%	BY DEPARTMENT	Hours	%	BY BRANCH	Hours	%
Victoria	708	(39)	Army	738	(38)	Ordnance	573	(31)
New South Wales	138	(7)	Navy	210	(11)	Finance, Treasury, Pay	693	(36)
Queensland	200	(32)	Air	258	(14)	Unallotted	600	(33)
Western Australia	264	(14)	Auditor-General	60	(4)			
South Australia	78	(4)	Unallotted	600	(33)			
Tasmania	78	(4)						
TOTAL	1,866	(100)	TOTAL	1,866	(100)	TOTAL	1,866	(100)

**Source:** Central Register of Accountants, Report of Volunteer Services as at 30 June 1941, p. 1, 4-5 (NAA: A663, O130/2/699)