

**A Fine Education but no “Bluestocking”:  
Harriett Amies, pioneer female accounting professional**

**Abstract**

Harriett Amies, born in 1907 in country Victoria, was amongst the first small cohort of students studying Accountancy I at the University of Melbourne in 1925, the commencement year of the new Faculty of Economics and Commerce. An expectation of a career as an accounting professional was then anything but the norm: the Federal Institute of Accountants only admitted women as members in that same year, while the Commonwealth Institute of Accountants had only recently done so in 1918. Upon graduating with a Bachelor of Commerce, followed by a Diploma of Education, Harriett entered the acceptably female profession of secondary-school teaching. Teaching “commerce” encompassed bookkeeping, typing and shorthand. A disillusionment with teaching led to a sideways move into the position of school bursar. The advent of World War II led to a new career direction: Harriett Amies entered the Australian Women’s Army Service and swiftly rose to the rank of Captain. A confidential army report stated of her: ‘Fine educational background, but evidently no “bluestocking”’. Post-war, Harriett worked as a professional accountant, until her retirement. She never married, so was not impeded by domestic obligations. Dying one month short of her 99<sup>th</sup> birthday in 2006, she left an estate of nearly \$2 million, the product of astute and successful financial planning and investing. In a last surprising and altruistic gesture, she donated her body to the Department of Anatomy at the University of Melbourne, coming full circle back to her *alma mater*. Her life and career spanned almost a century, one in which women went from almost no presence in the public arenas of universities and the professions, to one of almost equal representation. A narrative and interpretive approach to the life and career of Harriett Amies contributes to the literature on gender and accounting history, including the social construction of the accounting professional, women’s economic self-determination, and the meanings attached to women’s bodies.

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Preliminary draft. Comments welcome.

## **Introduction**

This paper provides an interpretive biography of the life of Harriett Amies, was The University of Melbourne's first female Bachelor of Commerce graduate, having been part of the first intake of students in 1925. She was almost certainly the first female to qualify for entry to the accounting profession in Victoria (via the Commonwealth Institute of Accountants) largely through tertiary qualifications, rather than via a commercial college. Her working life encompassed jobs in teaching and accounting, as well as military service during World War 2. Her life can be characterized as manifesting a strong ideal of service. In addition to her military service, she was a volunteer at a children's home, supported charities and sponsored a child through World Vision. Links to The University of Melbourne were maintained in accommodating two Colombo Plan students in the 1960s, and ultimately to the donation of her body to the University for teaching and research purposes upon her death in 2006.

The significance of Harriett's life as a pioneer female accounting professional resides simply in the fact that she was first female BCom graduate in Victoria, and the first female university graduate to gain entry to an accounting professional body in Australia. She did not seek a career in a public accounting firm, nor contribute to the professional or scholarly literature, and there is no evidence that she self-identified as a pioneer or feminist in any way. Nevertheless, her "firsts" were quiet achievements that first trod the path that many young women would subsequently unhesitatingly follow. The arc of her life, spanning a century of massive social, economic and technological change, is emblematic of the choices, possibilities and constraints that female accounting professionals faced and continue to face. This paper seeks, through an analysis of Harriett's life, to contribute to the literatures on gender and the accounting professional (e.g., Loft, 1992; Kirkham, 1992; Thane, 1992; Kirkham and Loft, 1993; Emery et al, 2002; Walker, 2003 and Lightbody, 2009); biographies of individual women accountants (e.g., Sproull and Wootton, 1995; Cooper, 2008 and Vertanin, 2009); women's contribution in wartime (e.g. Black, 2006); women's economic self-determination (e.g., Walker, 2006; Wiskin, 2006 and Vertanin, 2009) and the meanings attached to women's bodies (Haynes, 2008).

## Early Life

Harriett Margaret Pilgrim Amies was born on December 4<sup>th</sup>, 1907 in a place called Riverside on the Wimmera River, near the town of Horsham, 296 km north-west of Melbourne, child of Samuel and Caroline Amies<sup>1</sup>. Siblings were sisters May, Bessie and Leila, and brother Reginald, whom she “adored”. Her father and his brother operated an orchard. This early time at Riverside was described by Harriett and a sister as “some of the happiest days of their lives.” School was a one-room schoolhouse, which conveniently was directly opposite the farmhouse. Displaying an early motivation for education, Harriett was always the first to arrive, and sat on the step awaiting the schoolmistress, a Miss Leslie, to arrive and open the door. Even more conveniently, Miss Leslie lived with the Amies family. Harriett was a diligent student, but suffered the frustration of inactivity caused by bouts of her lifelong affliction of asthma.

These halcyon days at Riverside came to an end with the outbreak of the First World War. The young farmhands all left to fight in the war, the orchard was devastated by disease and her uncle sustained a disabling injury, the loss of a leg, during the war. A period of retrenchment followed. Samuel sold the farm and moved the family to Melbourne, initially settling in Kew. Attending Kew State School with its population of around 1,000 students was daunting for Harriett, after the intimacy of a one-room school with 10 pupils<sup>2</sup>. After a few years, the family relocated to Pratt St, Moonee Ponds, where Harriett resided for majority of her life. Here she attended Essendon High School, where she continued to excel scholastically, and became a School Prefect in Year 12. The subjects she studied for matriculation were English, French, Physics, Chemistry, Commercial Principles and Commercial Practice<sup>3</sup>.

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<sup>1</sup> All anecdotal information about Harriet Amies’ life comes from personal communications from Harriet Amies’ niece, Heather Crow, nephew David Dale and friend, Nat Appleby.

<sup>2</sup> Kew State School in the 1930s was recalled by an alumnus, Max Marginson, as follows: “This ragged trousered school drew its pupils from the working-class homes built near the terminus of the old horse tram to Kew Cemetery...I knew of only three pupils from Kew State of that time who got to University and two of them were Ray [his brother] and me.” (Marginson, 1985, p.91).

<sup>3</sup> These were noted on her University of Melbourne academic transcript.

The occupation of Samuel Amies during this period is unknown. However, the fact that Harriett matriculated from the local state school, rather than a private girls' college, may give a hint as to the state of family finances at this time. Nevertheless, her family environment seems to have been strongly supportive of female education. It would have been unusual for a girl to finish secondary schooling in 1924, let alone aspire to a tertiary education. Indicative of this family support, two of Harriett's siblings, one of whom was definitely a sister, became pharmacists. Her first cousin Arthur<sup>4</sup>, five years her senior, graduated in dentistry from The University of Melbourne. He had a distinguished career, becoming Professor of Dental Science at The University of Melbourne and a solid member of the Establishment. Arthur's father, Harriett's uncle, is described as a "business manager". This all suggests a fairly solid middle-class background, when the expectation of a woman entering the paid workforce would have been more of a working class function.

Perhaps there was some economic imperative at work also. Harriett's first job was "doing the books" at Rhodes Motors in Elizabeth St, Melbourne, and then for a wholesale grocer. At this time she gained a scholarship to enter The University of Melbourne. Her work experience and inclinations led her to enroll for a Bachelor of Commerce.

### **University Education**

Harriett entered the Faculty of Economics and Commerce in its commencement year, 1925.<sup>5</sup> The seven women who studied Accountancy I in 1925 – Harriett M. Amies, Mary Dillon, Alice E. Dixon, Mary E. Doyle, Ella M. Fitzgerald, Elizabeth M. Ledger and Teresa Malone – together with their 43 male classmates, were the first tertiary-levels students of accounting in Victoria. That seven of the 50 students, some 14 percent, were female is surprising only because the proportion is so high. Women were only just entering the accounting profession and a mere 12 out of the 541 applicants with at least partially-completed accounting qualifications applying to enroll in Commerce during 1925-28 were female.

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<sup>4</sup> Later Sir Arthur Barton Pilgrim Amies (1902-1976).

<sup>5</sup> This section draws upon Burrows (2006).

**Table 1: Females entering accounting subjects 1925-39**

	<b>1925-29</b>	<b>1930-34</b>	<b>1935-39</b>
Total entries	433	766	1,063
Female proportion	12.7%	9.14%	8.84%

Source: Burrows (2006: 38)

The proportion of female students across the Faculty of Economics and Commerce as a whole was significantly lower than that in Accountancy I, at 4 per cent<sup>6</sup>.

Women had first been admitted to the University in the 1880s. This admission had been engineered by “a group of professional men whose support was influenced by their realization that their income would not enable them to provide sufficient capital for unmarried daughters, who after (and perhaps before) their parents’ death would have to earn their own living” (Macintyre and Selleck, 2003, p.13). The progress achieved by the year of Harriet’s death, 2006, is remarkable. It was not until the late 1970s that significant numbers of woman began to major in accounting. However, of the 970 students commencing their first accounting subject in 2006, a little over half were female, reflecting the proportions of the wider population as a whole (Burrows, 2006).

Accountancy lectures for Harriett were in the evenings, as the student cohort was predominately male and part-time, most having spent the day in city offices. Accountancy as a career at that time represented an attractive alternative to those who may not have had the financial wherewithal to fund studies in the elite professions of medicine and the law (Linn, 1996). The new Faculty of Economics and Commerce therefore provided the opportunity for accounting practitioners to upgrade their “on-the-job” qualifications into a more prestigious university degree.

Nothing is known of Harriett’s emotional experience of University life. A flavour of the times is conveyed in the following reminiscence:

Generally women were then breaking free from the old constraints, in the aftermath of a war in which they had played an unprecedentedly active role ... New subjects ... were sprouting more freely ... and a new Commerce School achieved immediate popularity a few years later, though traditionalists waxed indignant at this trafficking with Mammon. It was the sort of thing one would expect to find in America, and one couldn’t say worse than that...[The] effective social unit was the residential college... the college undergrads were firmly

<sup>6</sup> University of Melbourne Annual Examinations Results (1925).

convinced that they constituted an elite, and took little part in the activities organized by the vulgar commuters. In general the opportunities for snobbery at the University were extensive and happily accepted. So the collegians took a lofty attitude towards the suburban home-dwellers. The day-students displayed an even haughtier scorn for the evening students, for whom lectures were organized at hours later than 5 p.m., so that they could slowly struggle through a university course while working at a paid job. (Phillips, 1983, p.40).

Harriett continued to achieve academically, including placing second in Accountancy I. She graduated on 21 April 1928<sup>7</sup>.

### **The Working Life**

Following her graduation, Harriett worked for a time at the Commercial Bank, and then as an accountant at an engineering firm. It is unclear whether these were full-time or part-time positions. Her university academic record indicates ‘2 subjects BA 1928’ and ‘1 subject BCom’, but gives no examination results<sup>8</sup>. It appears that further studies were attempted on a part-time basis, but not completed. By 1930, Harriett had determined on a career change into teaching. In that year, she studied full-time for a Diploma of Education. Five subjects were passed at first attempt and the remaining one at the March 1931 supplementary exams<sup>9</sup>.

We can only speculate as the reasons Harriett made this career change into teaching. Was it a sense of vocation, a desire to be near to young people, to make a contribution to society? Or was it driven by more economic imperatives? In 1931 the Great Depression had taken hold, and preference in full-time employment tended to be given to married men with families (Schedvin, 1970). The profession of teaching was considered acceptable for females<sup>10</sup>. Following her graduation with a DipEd, she worked briefly at the Melbourne Boys’ High School, before moving to the Clarendon Presbyterian Ladies College, in the provincial city of Ballarat, 112 km from Melbourne.

At Clarendon Harriett taught “Commercial Studies”, which encompassed bookkeeping, typing and shorthand, for a period of eight years (1931-1938). She lived as

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<sup>7</sup> Academic Transcript, Miss H.M. Amies, University of Melbourne Archives

<sup>8</sup> Academic Transcript, Miss H.M. Amies

<sup>9</sup> Academic Transcript, Miss H.M. Amies

<sup>10</sup> Unmarried females, that is. State Departments of Education at that time required women to resign upon their marriage.

a House Mistress in the boarding school, later becoming Vice-Principal. She seems to have established warm, and in some cases, lasting relationships with her pupils. On the weekends she led them in nature walks, one can imagine at a suitably brisk pace. In later years she was warmly greeted by former students at school reunions, some of whom remained in touch with Harriett until her death. At the end of this period, Harriett had nonetheless become “disillusioned and disheartened” with teaching, as she “couldn’t get the pass rates she expected”<sup>11</sup>. She moved out of a teaching role to take up the position of Bursar, where her accounting skills could be directly employed again. Moving within the Presbyterian school system, she returned to Melbourne in 1939 and took up a position as Bursar at Presbyterian Ladies College. Here she worked from the outbreak of World War 2 until her enlistment in 1943 (Reid, 1960, p.39). Her war service is covered in a later section of this paper.

After demobilization, she resumed her career as an accountant in commerce and industry. A precise timeline of her post-war work has not yet been ascertained. She is known to have had accounting positions at the Epworth Hospital, Richmond; hairdressing salons; Samos French Modes, a clothing manufacturer and retailer in Flinders Lane; and the Book Depot in Little Collins St. She worked here in the basement of the building and could be observed from the footpath through the windows. Her nephew recalls being able to see her at her desk, sleeves covered with plastic sleeve protectors<sup>12</sup>.

Harriett Amies worked up until her retirement from business in 1969<sup>13</sup>. This is the likely point at which she undertook a world tour, where her favourite place was recalled as the Canadian Rockies. However, she continued to provide taxation-related services for private clients until well into her seventies.

### **Professional Membership**

When Harriett finally joined Australia’s largest accounting body, the Commonwealth Institute of Accountants, as a ‘Licentiate’ member on 12 December 1933, she did so largely on the basis of exemptions from the Institute’s examinations which were offered to BCom graduates who had included specific accounting, auditing

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<sup>11</sup> Personal communication, Dale to Burrows, 10/05/09.

<sup>12</sup> Personal communication, Dale to Burrows, 13/07/09.

<sup>13</sup> Letter, Miss H.M. Amies to Australian Society of Accountants, 07/03/69, CPA Australia Archives

and commercial law subjects in their studies. She was required to sit exams in only two additional professional exams: Auditing and Federal Income Tax Law and Practice. Within Australia, university education in accounting in Melbourne had lagged behind provision in Sydney, Adelaide and Hobart and when the Melbourne BCom commenced the practice of the Institute offering exemptions for university subjects and qualifications was well established. In April 1924, almost a year before BCom lectures commenced at Melbourne, the Institute's General Council agreed to exempt Sydney University BEcon graduates from 7 of the 11 subjects required for membership. Diplomates from Sydney and Adelaide and graduates from Tasmania were exempted from 6 subjects.<sup>14</sup> The minutes of the Institute's General Council show that on 5 April 1927, E.V. Nixon, lecturer-in-charge of Melbourne's accounting discipline had written to the professional body asking what exemptions would be granted to Melbourne BCom graduates. In response, the General Council resolved "to send a copy of the Ruling regarding exemptions for Commerce Students already decided upon".<sup>15</sup> The Institute's reply has not been retained but on 13 May 1927, Melbourne's Dean of Commerce, Professor D.B. Copland, reported to faculty on the exemptions proposed by the Institute, namely that BCom graduates who had taken stipulated accounting, auditing, economics and commercial law subjects would be exempted from 9 of the professional body's 11 subjects.<sup>16</sup>

Harriett's status as a Licentiate member of the Institute was accorded to those who had either passed or been credited with all subjects in the body's examination syllabus but who lacked the experience requirement for advanced to Associate status, namely, either 12 months practising on own account or two years working for a public accountant or in an accounting function in a Commonwealth or State government department.<sup>17</sup>

As well as being Australia's largest accounting body with 4,049 members at the end of 1933, the Commonwealth Institute, founded in 1886, was probably the most

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<sup>14</sup> Commonwealth Institute of Accountants, Minutes of General Council, 23–5 April 1924.

<sup>15</sup> Commonwealth Institute of Accountants, Melbourne Executive Committee, 6 April 1927.

<sup>16</sup> Minutes of Faculty of Commerce, University of Melbourne, 13 May 1927, p. 125 (UM 512). In the interim it appears that the Institute's exemptions for university subjects had become more generous, possibly as a result of this matter being delegated to its Examinations Committee.

<sup>17</sup> Commonwealth Institute of Accountants, Memorandum and Articles of Association and By-Laws Regulating Elections, 1931, p. 12.

female-friendly of the four extant accounting bodies with substantial memberships. However, this attitude was fairly recent as the history of the Commonwealth Institute records:

When ... a request to sit for the examinations was received from a lady in August, 1899, Council called a special meeting of members to vote on the question. While ... six Councillors spoke in favour of the admission of women to examinations and membership, and only one against ... the proposal was rejected. A further plebiscite ... in 1912, was also defeated but, in 1916, because of the shortage of skilled personnel arising through enlistments in the armed services, the Council decided to permit women to sit for the Institute's examinations, although they were still ineligible for membership. It was not until 1918 that members approved a change in the Institute's regulations to admit women to membership on the same terms and conditions as men.<sup>18</sup>

In contrast, Australia's then second-largest accounting body, the Federal Institute of Accountants, admitted women to full membership only in 1925. When she joined the Commonwealth Institute, Harriett became one of just 76 female members who constituted 1.88 per cent of the body's total membership. In her home state of Victoria, the female presence was stronger with 44 women representing 2.77 per cent of the 1,587 members. Within the Institute's membership structure at both state and national levels, the majority of women were at the lowest Licentiate level. Australia-wide there were no women at the most-senior Fellow level and only 12 of the 44 female Victorian members held Associate status, indicating that the 32 licentiate members had either yet to acquire the necessary qualifying experience to become Associates, or, like Harriett in teaching, were working in occupations which did not involve the relevant accounting experience.

Until World War 2, the Year Books of the Commonwealth Institute listed the names and professional status of all members, identified the marital status of its female members, and included university qualifications and military decorations in the post-nominal data shown for each individual. While it is possible that information about university qualifications is incomplete—for example, by graduates not declaring their status, or by the information being inadvertently omitted from Year Books—pride in belonging to a university-educated elite together with the role qualifications played in

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<sup>18</sup> *History of the Australian Society of Accountants and its Antecedent Bodies*, pp.26–7.

gaining exemptions mean that errors and omissions in relation to qualifications are likely to be minor. Against this background:

- Of the Victorian membership of 1,587, only 39 (2.46 per cent) possessed university degrees, with this proportion being fairly similar for each of the three classes of member (fellows, associates, licentiates).
- Of the 76 female members, only 2 (2.78 per cent) were graduates: Harriet and Miss Mildred Irene Vial, BA, who had joined the Institute in 1929. While detailed analysis of the contemporary membership records of the other accounting bodies would be required to confirm the conjecture, it is likely that Miss Vial was the first female graduate from any discipline to qualify for membership of an Australian accounting body. However, as a Melbourne BA graduate, she would have had to qualify through part-time study and professional exams. Harriet was almost certainly the first female to qualify as an accountant largely via university studies.
- Of the 76 female members of the Commonwealth Institute in December 1933, only 8 (10.53 per cent) were married.<sup>19</sup>

A further indication of the maintained gender assumptions of the times can be found in the following statement. In relation to an investigation undertaken by the General Council of the CIA in 1926 into reasons for falling membership levels in states other than Victoria and Queensland “Mr Offner [Queensland councillor and later (1932) national president] submitted draft suggestions for propaganda work in schools, re the value of the Institute to *boys* [emphasis added] contemplating entering the Accounting Profession”.<sup>20</sup>

Why Harriett chose to join an accounting body when she was not then in an accounting role is an intriguing question. In 1933 she appeared to be in the early stages of a teaching career. Had the disillusionment set in so quickly? Or was it a matter of seeking professional recognition and status for her existing tertiary qualifications and accounting experience? Linn (1996), in his history of the Australian accounting profession, identifies the 1930s as a period of change for the profession, with the search for an intellectual foundation and the admission of women members. Notably, his two vignettes of women members from this period were of women who had not matriculated from secondary

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<sup>19</sup> *Commonwealth Institute of Accountants Year Book 1933*, Commonwealth Institute of Accountants, Melbourne (c.1934).

<sup>20</sup> Commonwealth Institute of Accountants, Minutes of General Council, 28 May 1926.

school, but rather had attended “business” or “commercial” colleges, learning the holy trinity of bookkeeping, shorthand and typing. Harriett’s entry on the basis of her tertiary qualifications was exceptional for the times.

Clearly her professional membership, with its accompanying post-nominals, was something of consequence to Harriett, as she maintained it for the duration of her formal working life and then beyond. In 1969, at the age of 62, she wrote to the Australia Society of Accountants<sup>21</sup> tendering her resignation as she was “retired from business” and “expect[ed] to go abroad”. The Society advised that they had a “Special Membership List for lady members who have attained the age of 60 years, and who have been a member of the Society and former Institute for 25 years”. On this list, the payment of an annual subscription was no longer required. Harriett duly transferred to the “Special List”, remaining part of the accounting professional body for a further 20 years, before finally resigning in 1989 at the age of 82.

### **Accountant, bookkeeper or clerk?**

We know little of the “lived experience” of Harriett’s professional life. What we have are a number of job titles or descriptions. Harriett self-identified as an “accountant” and this is how she describes herself in her professional membership documentation. There are references to her “doing the books” and preparing business and personal tax returns. Yet, her nephew referred to various of her jobs as being a “payroll clerk”, and even on her death certificate in 2006 she is described as “Accountant/Bookkeeper”. Would a male, a university graduate and lifelong member of a professional body, who had had the same career, be described as anything other than a professional accountant? Such overlapping of terminology may be interpreted as reflecting implicit assumptions about the gendered division of accounting labour. That is, the “profession” of accounting is inherently male, while the “trade” of bookkeeping had, by the 1930s, been “regendered” into a female occupation (Loft, 1992; Walker, 2003; Wootton and Kemmerer, 1996, 2000; Cooper and Taylor, 2000). Its common joining as a subject of study with shorthand and typing, those staple secretarial/clerical skills, naturally reinforced this stereotype. By contrast, the numbers of females entering the accounting profession in the 1930s were insufficient to

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<sup>21</sup> Successor body to the Commonwealth Institute of Accountants.

give concern about its “feminization” (Roberts and Coutts, 1992). If there is a maintained assumption that “bookkeeper = female”, then a reverse assumption of “female = bookkeeper” appears to be in force. Had Harriett worked in a public accounting firm, there may have been less ambiguity as to her professional status.

### **Woman in uniform**

In March 1943, Harriett’s occupational situation took a major, though not unusual, diversion as she followed thousands of women before her and enlisted into the Australian Women’s Army Service (AWAS).

Established in December 1941, the establishment of the AWAS followed closely on the heels of similar steps taken by the other two services. The Women’s Australian Auxiliary Air Force (WAAAF) was created in March 1941 by the RAAF and the Women’s Royal Australian Navy Service (WRANS) was set up by the RAN in mid-1941 (Robertson, p. 21). Each of these services followed earlier efforts to engage the services of women for the war effort. On the outbreak of hostilities in the September 1939, the Women’s National Voluntary Register was set up on the initiative of the National Council of Women, not as a training and deployment body but as a means of recording and classifying the training and skills within the female population at the time. The first training body established entirely for women was the Women’s Australian National Service (WANS) which commenced operations in June of 1940. A military-style body established along traditional military lines, the WANS was not affiliated with any of the armed services. The structure and operation of this body meant that many of its members were well suited to the mainstream services that were later established by the services. Not surprisingly, it provided many recruits for each of the service-based women’s services.

Unlike the WAAAF and WRANS, the AWAS was established under the auspices of the *Defence Act* (1901). Those who joined were enlisted<sup>22</sup> as members of the Permanent Military Force (as distinct from the Citizens Military Force or the Australian

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<sup>22</sup> As compared to those who joined the WAAAF or the WRANS who were enrolled in these services not enlisted. (Ollif, p. 17)

Imperial Force). As such members were enlisted into the Australian Military Forces<sup>23</sup>, they joined either as officers in the officer corps or as other ranks. They were therefore subject to normal Army routine and discipline in exactly the same manner as male members of the service.

Throughout the war years, a total of 24,000 women passed through the ranks of the service; its peak strength of 21,934 was reached in June 1943 (Ollif, p. 209). Unlike Medical Corps or Nursing Service, AWAS members were barred from overseas service. This situation did not change until March 1945 when over 500 women were posted to Papua and New Guinea.

Harriett Amies' enlisted<sup>24</sup> into the AWAS at 35 years of age almost the mid-point of the eligible enlistment age range (18 to 45 years). Her decision to enlist came well into the fourth year of the war and fifteen months after the establishment of the service. Whilst the threat of invasion had all but passed by this stage, she joined the service when recruiting was still very strong and at a time that coincided almost with the point where the peak strength was reached. Despite a change in the strategic situation, an extraordinary amount still needed to be done; Harriett was to be a part of that latter effort.

Enlisted as a private on 17 February 1943<sup>25</sup> Harriett presented at the 4AWAS Recruit Training Camp, Darley, Bacchus Marsh, Victoria and was immediately classified as a Group IV Adult<sup>26</sup>. Following a successful completion of Recruit Training she was posted, on 17 March to 5AWAS Melbourne Admin. Cadre staff as a Group III Clerk Grade I. In the post she received the first of many promotions being elevated to the rank of Lance Corporal with effect from (wef) 29 March. Nine days later she was promoted Acting Corporal (wef 8 April). In the first half of 1943, 'an Ordnance School was held in Berry Street, Melbourne, covering ordnance procedure and general Depot layout' (Ollif, p. 214). In May 1943 Harriett was recorded as having successfully completed one of

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<sup>23</sup> The Australian Military Forces (AMF) comprised the three constituent elements – the Permanent Military Force (PMF), the (2<sup>nd</sup>) Australian Imperial Force (2nd AIF) and the Citizens Military Force (Militia).

<sup>24</sup> VF 397912 Amies, Harriett Margaret, Mobilization Attestation Form. NAA: Series: B883 Control: VF397912.

<sup>25</sup> VF 397912 Amies, Harriett Margaret, Service and Casualty Form. NAA: Series: B883 Control: VF397912. All references to her service in the ranks and as a non-commissioned officer have been drawn from this source.

<sup>26</sup> Classified in this way as she was over 21 years of age.

these Ordnance Courses held at the LHQ – AAOC School<sup>27</sup>. The course report on her performance at the school indicates she ‘qualified with distinction’ and attained an average grade of 90.5%. The Confidential Report stated in the Personal Note section: ‘Fine educational background, but evidently no “Bluestocking”. Would apply herself with enthusiasm in any position and with obvious efficiency’<sup>28</sup>.

Not surprisingly she was promoted Acting Sergeant wef 21 May and transferred back to 5AWAS Admin. Cadre staff at LHQ Camp Commandant’s office on 27 May. One month later, 28 June she was again promoted this time to Acting Warrant Officer Class II with a posting to 1AWAS Admin Cadre staff.

Within the space of four months Harriett had been promoted through the ranks to the second highest non-commissioned rank in the Australian Military Forces. These were extraordinary times and this was a very new service and so opportunities were there to be taken. While there are few clues in her record as to her progress beyond the report on the AAOC course, that she was able to rise so quickly must be construed as testament to her ability and the potential recognized by her superiors. She was already well educated and had a wealth of experience in the business world. However, these factors alone would have been insufficient to facilitate such a rise, particularly in a nascent organization such as this which was very much a meritocracy without a long tradition to fall back on.

In anticipation of a likely further promotion, Harriett was detached in late July 1943 for a month to the Army Women's Service Officers School (AWSOS) Grong-Grong (Toorak, Victoria) where the Administration School for Army servicewomen was located. It is not absolutely clear whether she was on a course at the school although it seems highly likely as the nature of her posting was a ‘detachment’ rather than a ‘transfer’. No detail is available on her performance on this course however her next promotion was not far away. Following the course she ‘rejoined’ 1AWAS Admin Cadre staff prior to her first Ordnance role. Immediately following her time at AWSOS she was transferred to the Ordnance Service at LHQ Melbourne a role she continued to undertake as a WOII until October 1943 when she was discharged from this posting ‘for the purposes of being appointed to commissioned rank’ (Routine Order 20/43/V565, 14

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<sup>27</sup> Land Headquarters – Australian Army Ordnance Corps School.

<sup>28</sup> Confidential Report – A/Cpl H.M. Amies, 10 May 1943. NAA: Series: B883 Control: VF397912.

October 1943)<sup>29</sup>. As a consequence of her commissioning she was promoted Acting Lieutenant, transferred to AWAS-LHQ and seconded for duty as an Ordnance Officer (OO), Contracts Purchases Office (CPO) within the Master-General of the Ordnance Branch at LHQ - Melbourne<sup>30</sup>. A day later her appointment was amended by transfer from AWAS - LHQ to AWAS - AAOC. The effect of this move was that she was now posted into a role with Ordnance Corps away from her Service role; the nature of her tasks however would have remained the same.

Uncharacteristically, a period of stability ensued. January 1944 saw a change in her role whereby she was re-designated as Provisioning Officer, CPO, Maintenance Division, MGO Branch, LHQ Melbourne. Her final promotion came in June 1945 to Acting Captain. In this rank she stayed in her current role until October of 1945 when she was seconded to HQ - AMF. With the end of hostilities and Victory in the Pacific in August 1945, the war had come to an end. Harriett however would serve on for a short while. She was classified 'service essential, retain until 31 December 1945' and continued to serve in her last role until early 1946. On the 8 January 1946 her secondment to HQ-AMF was rescinded and she reverted to LHQ-Melbourne. The same day she relinquished her rank as Temporary Captain, reverted to substantive Lieutenant, transferred to the Reserve of Officers List (R/O) and formally de-mobilised<sup>31</sup>. Following 1050 days of service her war was over. The AWAS was formally disbanded in June 1947. Whilst on the R/O she was designated to the CMF, an automatic step for all demobilized officers. It is not known whether she was active at all in this role although it seems unlikely. Harriett Amies was finally transferred to the Retired List on 14 December 1954.

Harriett Amies' war can be characterized in a number of ways. She joined an organization at its zenith in terms of personnel, but also at a time when the expectation of further expansion existed. She also joined an organization at an early stage in its existence where opportunities for advancement abounded for those made of the right stuff. However, no guarantees of progression were given. Demonstrating ability was

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<sup>29</sup> VF 397912 Amies, Harriett Margaret, Australian Military Forces - Receipt of Commission Acknowledgment Form. NAA: Series: B883 Control: VF397912.

<sup>30</sup> Amies, H.M. Record of Officer Service. NAA: Series: B883 Control: VF397912. All references to her service as a commissioned officer have been drawn from this source.

<sup>31</sup> VF 397912 Margaret Harriett Amies, Proceedings for Termination of an Officer's Appointment. NAA: Series: B883 Control: VF397912.

likely to bring success. To this end Harriett was able to meet the grade on all counts as evidenced by her rapid promotion from recruit to commissioned rank within a very short period of time. AWAS was created to fill a gap in the system as increasing numbers of men enlisted for active service. It was the predecessor to the Women's Royal Australian Army Corps (established 1951) which in turn paved the way for the full integration of women into the Australian Army on equal footing with men (1985). In an organization entirely made up of women transfixed on the one objective of peace, the AWAS (along with others) provided real opportunities for women to make a tangible contribution to the war effort. In Harriett's case the service made the most of her education and work experience placing her in roles with the Admin Cadre staff and later the Ordnance Branch where her expertise was utilized to the full.

Her motives for voluntary enlistment are believed by her family to have been simple patriotism and a desire to serve her country<sup>32</sup>. Most attention on women's work in wartime has been paid to nursing and munitions factory work, and little to the "white collar" clerical contribution of women, both inside and outside the military (Black, 2006). Certainly Harriett, in contrast to many working class women in factory jobs, was economically disadvantaged by her wartime work. By 1942, equal pay for women had become a contentious issue (Darian-Smith, 2009). The shortage of "manpower", combined with strong trade union pressure, led to women workers being paid in some jobs up to 90 percent of the male wage. However, in the military, women were paid a mere 56 percent of the male rate even if exactly the same tasks were performed (Darian-Smith, 2009). Equal pay for women in Australia was indeed not achieved until 1975.

With the end of the war and the return of demobilized soldiers, who received priority in jobs, education and housing, the employment opportunities for women were severely curtailed. Many women, both middle- and working class, were resentful of this. Harriett, however, as a mature unmarried and skilled woman, went back to earning her living as an accountant.

The reference to Harriett having a fine education but not being a bluestocking is an interesting indicator of entrenched attitudes to educated women. The term "Bluestocking" arose in the mid-eighteenth century, coming from the name of a literary

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<sup>32</sup> Personal communication, Dale to Burrows, 13/07/09.

society/salon with a predominately female membership, supportive of female education and literary endeavour. The wearing of everyday blue woollen stockings was in contrast to the black silk stockings of formal wear, and signified the emphasis on intellectual conversation above more superficial concerns. Eventually the term came to be used of any intellectual or educated female, but used as a pejorative term. To be a “bluestocking” was to be that mysterious thing, “unsexed”. The term was reclaimed as a badge of pride by women seeking entry to the universities in the United Kingdom in the early part of the twentieth century (Robinson, 2009) but evidently has a long lingering half-life. The statement was thus perversely intended as a mark of approbation: *in spite of* having a fine education, she retained a sufficiently feminine persona.

### **Personal life**

Harriett never married and was childless. Was this a matter of choice, or more likely of circumstance? Family legend tells of her having been “badly jilted” at some point in her life. Certainly they are not aware of any subsequent romantic or emotional involvement with men. In any case, being single made a career an economic necessity, as it was so for many women (see, for example, Nicholson, 2007); and Harriett’s obvious intelligence, aptitude and efficiency made for successful career as an accountant. Remaining single was a major contributing cause to the longevity of her career. Childbearing and its domestic obligations brings an obvious interruption to career progression for female accountants and is an explanatory factor for the ongoing paucity of females at the top levels of the profession, especially in public accounting<sup>33</sup> (e.g. Lightbody, 2009). A hint that her childlessness was due to personal circumstance comes from the recall of a close friend that she loved children and was interested in their doings. She was known to have been a volunteer carer at a “children’s home”, where the toddlers queued up to be bathed by “Auntie Hai”. She also sponsored a child through World Vision, and finally, had close and loving relationships with her nieces and nephew and extended family.

As to personality, she has been described as an “extremely private person”, with great “depths [of] character to which few were admitted”, “firm”, “determined”, “stoic”

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<sup>33</sup> Metaphorically, as well as facing a “glass ceiling” women are the hand that rocks the “glass cradle”.

and frugal in her personal habits. She rarely drank or went to the theatre or cinema. At the same time, she was also “kind” and “extremely generous, both with herself and her money”, an allusion to her philanthropic activities. Harriett was fiercely independent, and maintained this independence until virtually the end of her long life. She drove a car until she was in her eighties. In late life when she was no longer able to walk to church, she insisted on walking to the house of the friend who drove her instead of being picked up from her own house. A further anecdote may be used to illustrate her independent spirit. In her late 80s, Harriett was still getting onto her garage roof to clear the gutters. Her concerned family removed and dismantled her heavy wooden ladder. Visiting Auntie Hai a week later, a bright shiny new aluminum ladder was spotted standing tall behind a door. Nothing further was said by any party.

Harriett belonged to the Church of England, and her faith seems to have been of lifelong importance to her. She was a regular church attendee and believer in the power of prayer. She remained mentally alert and active, completing *The Age* crossword daily, staying up-to-date with news and current affairs and enjoying quiz shows on television.

Physically, she was petite. Her army records describe her as: “Height, 4’11<sup>1/2</sup>”; eyes ‘blue’; hair, ‘golden’. As discussed above, a petite and feminine appearance served to allay the uneasiness felt about an educated and unmarried woman. Women are always judged on both their work performance and their physical appearance. Physical attractiveness, gender and family structure have been found to affect career progression in the context of public accounting (Anderson et al, 1994). Women have to conceptualize their physical representation in ways that men do not; most obviously through maternity (Haynes, 2008), and deal with the objectification of their bodies. Harriett Amies willed her body upon her death to the Department of Anatomy at The University of Melbourne, for the purposes of teaching and research. This represents perhaps the ultimate commodification of a woman’s body: it literally becomes a physical commodity. This, however, represents Harriett’s will, her deliberately chosen course of action, and paradoxically the commodification becomes an assertion of her free will and control over the disposition of her body. It also appears to reflect a lifelong identification with her *alma mater*, a belief in the importance of education and a desire to contribute to both even beyond her death.

Such contributions were also of course made during her lifetime. After the death of her parents, for whom she cared, Harriett accommodated Colombo Plan international students at what was now her own house in Moonee Ponds. One of them was a Chinese Singaporean female, who lived with her for nine years and remained in contact until Harriett's death; another example of Harriett's ability to inspire ongoing relationships.

She gave regularly to a large number of charities, including her World Vision child sponsorship, during her life. Her will left bequests to Anglicare Victoria, the Anti-Cancer Council of Victoria, the Spastic Society of Victoria, the Parkinsons Disease Association of Victoria and the Peter MacCallum Cancer Institute.

Her estate was valued at close to \$2 million. Clearly Harriett was not the stereotypical spinster living in genteel poverty with a cat. Rather she was a product of her own determination, education and abilities. Her estate was the product of astute and successful financial investing. She followed the stockmarket, invested in blue ribbon stocks and bonds, and enjoyed attending companies' annual meetings. Until late in life, she provided investment advice to her family. Recovered histories of women (e.g., Carlos et al, 2006; Freeman et al, 2006; Johns, 2006; Walker, 2006; Wiskin, 2006; and Vertanin, 2009) show that they have always had the possibility of economic autonomy, operating in the interstices of the legal and economic system. Harriett's success in "business" adds to this long but hitherto unsung tradition, and shows that the lived realities of women's lives are more diverse and complex than may be supposed from broad generalizations of social and economic structures.

## **Conclusions**

This article is a narrative and interpretative account of the life of Harriett Margaret Pilgrim Amies. It contribute to the literatures on gender and the accounting professional (e.g., Loft, 1992; Loft, 1992; Kirkham and Loft, 1993; Emery et al, 2002, Walker, 2003 and Lightbody, 2009); biographies of individual women accountants (e.g., Sproull and Wootton, 1995; Cooper, 2008 and Vertanin, 2009); women's white-collar contribution in wartime (e.g. Black, 2006); women's economic self-determination (e.g., Walker, 2006; Wiskin, 2006 and Vertanin, 2009) and the meanings attached to women's bodies (Haynes, 2008). In addition, it answers calls for the exploration of women's lived

experiences in accounting outside of public accounting firms (e.g. Cooper and Taylor, 2000).

Harriett Amies was the first female BCom graduate from The University of Melbourne, and the first female to qualify for entry to the accounting profession on the basis of her tertiary studies in accounting. Professionally, she had a long and varied career, all of it outside of the sphere of public accounting, and including stints teaching and service in the military during World War 2.

Both professionally and personally, Harriett's life displays a theme of quiet achievement and service, of the exercise of "quiet power and sympathy" (Walker, 2006). Superficially, her life may appear to be that of a "professional maiden aunt" (Nicholson, 2007), but this would be a misreading. She achieved economic autonomy, travelled the world, and existed at the centre of a rich and nurturing web of relationships, whilst always seeking to "give something back", notably in the sphere of education. Furthermore, the issues and challenges she faced in her professional and personal life all have a very contemporary resonance: the challenges of juggling work and study, caring for elderly parents, and participating in a system with uncontested notions of gender roles, while engaging in the pursuit of economic autonomy and seeking to contribute to society in a meaningful way. Her life represents the choices, possibilities, opportunities and constraints faced by female accounting professionals, both over the course of her long lifetime and today.

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