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The genesis of professional organisation in English accountancy

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Abstract

The organisation of accountants in Liverpool, London, Manchester and Sheffield during the 1870s has not been subject to exhaustive historical investigation. This paper analyses the first organisations of accountants in England in the context of theories of jurisdictional boundaries, occupational conflict, the creation of labour market shelters and social closure. It is shown that the Bankruptcy Act, 1869 disturbed the division of labour between accountants and lawyers and threatened the status of established accountants by encouraging competition from lesser practitioners. The study illustrates that the organisation of accountants in Liverpool was instigated by lawyers anxious to establish a medium for negotiating the boundaries of bankruptcy work with local accountants. In London, Manchester and Sheffield (and partly in Liverpool) organisation concerned the protection of established accountants from interlopers and was actualised by erecting market shelters and the imposition of exclusionary closure. Organisation was a device for the institutionalisation of occupational difference and protecting market advantage.

During the 1870s the occupation of accountant was bifurcated into professional

During the 1870s the occupation of accountant was bifurcated into professional practitioners, marked by the badge of organisational membership, and less reputable individuals who were denied it. It is also contended that inter and intra professional conflict are pervasive themes in professional organisation and that individual actors were significant to engineering formation processes.



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Keywords

Professions; Accountancy; England; Organisation; Nineteenth century

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