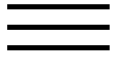


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Abstract

Accounting featured prominently in the everyday life and culture of the middle class family in Britain during the nineteenth century. The increasing implementation of accounting techniques in the bourgeois home is considered here in the context of the rationalisation of the household, the threat of insolvency, the prevailing ideology of domesticity, the employment of domestic labour and contemporary systems of household purchasing. It is shown that domestic accounting systems were founded on stewardship and hierarchical accountability and thereby contributed to the operation of masculine domination in the middle class family. Accounting was an instrument for

restraining female consumption and containing women in domestic roles. Although women were prescribed accounting functions in the “invisible” private domain they were excluded from the “public” occupation of accountant in Victorian Britain.



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