



# Knowledge Guide to Accountancy Ancestors

## A resource list compiled by the Library & Information Services Updated March 2008

### An introduction to the profession

The profession of accountancy developed in the 19<sup>th</sup> century in the UK with the passing of the various Companies Acts and Bankruptcy Acts. The first professional body to be established (in 1853<sup>1</sup>) was the Institute of Accountants in Edinburgh. In the following 100 years at least 29 different accounting societies have appeared at various points in time, either independently or through mergers with other societies.

The history of the early accounting societies is summarised in the article '*Where they came from*' by John Richard Edwards (Accountancy; June 2003, Vol. 131 Issue 1318, p58-60) which includes a table highlighting some of the accounting societies in existence in the early days of the profession and those which have survived to the present day.

In the decade 1870 to 1877 regional Institutes were created in London, Liverpool, Manchester and Sheffield which would later merge (along with the Society of Accountants in England) to form a national body - the Institute of Chartered Accountants in England and Wales.

The Institute of Chartered Accountants in England and Wales was founded by Royal Charter on May 11th 1880 and members of the Institute were to be designated Fellow of the Institute (FCA) or Associate (ACA).

In the following century, the Institute grew to become one of the largest accountancy bodies in the world. The first list of members of the Institute contained all those elected before the 3<sup>rd</sup> February 1881, a total of 1,025. In the list for 1930, the total number of ICAEW members is 8,720. The total had grown to 127,826 by 31<sup>st</sup> December 2005.

### Further Reading

For a general overview of the history of accounting and accountants, two good books are:

- *The priesthood of industry* by D. Matthews (Oxford: Oxford University Press, 1998)
- *The history of the Institute of Chartered Accountants in England and Wales 1880-1965, and of its founder accountancy bodies 1870-1888* (London: Heinemann, 1965)

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<sup>1</sup> The Institute of Accountants in Edinburgh no longer exists, having merged with the Institute of Accountants in Glasgow and the Society of Accountants in Aberdeen to form the Institute of Chartered Accountants in Scotland in 1951.

## My ancestor was an accountant. How can I tell which society he was a member of?

The term 'accountant' has never enjoyed the legal protection that has been given to other professions. It can therefore be more difficult to establish which societies or institutes an ancestor may have been a member of – if any at all (in 1881 there were only 1,470 qualified accountants in the whole of Great Britain and Ireland<sup>2</sup>).

### Post nominal letters

If records you have found show that your ancestor had post nominal letters after his name, these can help track the society they belonged to. Some abbreviations can be found in our online directory of abbreviations at [www.icaew.com/abbreviations](http://www.icaew.com/abbreviations) although the sheer number of societies and qualifications mean that it is impossible to capture the full range that have been used within the profession over the last 150 years.

### Description

If your ancestor was described as a 'Chartered Accountant' this would mean that the individual was a member of one of the Institutes of Chartered Accountants in existence around the world.

Today, there are eight Institutes recognised within the ICAEW Members Handbook in the [Regulations governing the Use of the Description 'Chartered Accountants' and General Affiliates of the Institute of Chartered Accountants in England and Wales](#) (available online at [www.icaew.com/membershandbook](http://www.icaew.com/membershandbook)) however this will depend on the period in which you are looking. The eight bodies listed today are:

- The Institute of Chartered Accountants in England and Wales,
- The Institute of Chartered Accountants of Scotland;
- The Institute of Chartered Accountants in Ireland;
- The Institute of Chartered Accountants in Australia;
- The Canadian Institute of Chartered Accountants;
- The South African Institute of Chartered Accountants;
- The Institute of Chartered Accountants of Zimbabwe;
- The Institute of Chartered Accountants of New Zealand.

There are other current and historic descriptions which you may find, such as Chartered Certified Accountants (Association of Chartered Certified Accountants), Incorporated Accountants (Society of Incorporated Accountants) and Management Accountants (Chartered Institute of Management Accountants).

You can use our online [Index of UK and Irish Accountancy and Professional Bodies \(including historical and defunct bodies\)](#) at [www.icaew.com/accountinghistory](http://www.icaew.com/accountinghistory) to help trace what has happened to a particular body, which may help to identify where any surviving records have ended up. Our guide records current and defunct organisations and provides historical information such as name changes for over 200 professional associations, bodies, societies and institutes related to the accountancy profession.

For example, the Society of Incorporated Accountants (SIA) merged with the Institute of Chartered Accountants in England and Wales (ICAEW) in 1957. The archives of the SIA are held with those of the ICAEW at the London Metropolitan Archives.

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<sup>2</sup> 'Where they came from' by John Richard Edwards (Accountancy; Jun2003, Vol. 131 Issue 1318, p58-60).

## **My ancestor was a member of the ICAEW and/or the SIA. What sources are available to help me find out more?**

### **Lists of Members**

#### **ICAEW List of Members**

The Library holds a set of the annual List of Members of the Institute, from 1881 to date. This is made up of the following sections: an alphabetical list of members, giving their qualifications, date of membership and their registered (which could be their home or work address); an alphabetical list of firms, with the partners' names in brackets and an address; and an alphabetical listing by town of accountancy firms. In addition, the volume contains annual statistics of membership, lists of past presidents, the text of the Royal Charter, and a description of the various prizes for examinations.

These prizes were the Deloitte Prize for the Preliminary Examination; the Robert Fletcher Prize and the Frederick Whinney Prizes for the Intermediate Examination; and the W.B. Peat Gold Medal and Prize, the Walter Knox Scholarship, the Frederick Whinney Prize and the William Quilter Prizes for the Final Examination.

So for individuals, we can determine the date of membership, what their qualifications were, and their address over the years, so we can note changes of address. For accountancy practices, there would be the names of the partners and address details.

Where there has been a change of name, we can sometimes follow through what happened to the firm by looking at the addresses of individual partners.

For details of current members please consult either the Institute's annual *List of Members*, or telephone the Membership Enquiries premium rate helpline on 0906 614 0906 (60 pence per minute).

#### **Society of Incorporated Accountants (SIA) Membership Lists**

The Society of Accountants and Auditors was founded in 1885 and was initially established in opposition to the Institute of Chartered Accountants in England and Wales. The relationship later evolved to friendly rivalry and co-operation<sup>3</sup>.

The Society changed its name to the Society of Incorporated Accountants and Auditors in 1908 and to the Society of Incorporated Accountants in 1954.

In 1957 the Society integrated with the Institute of Chartered Accountants in England and Wales. The majority of members joined the Institute of Chartered Accountants in England & Wales (ICAEW) while most of the remainder joined the Institute of Chartered Accountants in Ireland (ICAI) or Institute of Chartered Accountants in Scotland (ICAS).

The ICAEW Library & Information Service holds a set of membership lists and yearbooks for the SIA. The yearbook was first published in 1887 and has appeared with various titles.

#### **Other Membership Lists**

The ICAEW Library & Information Service holds an extensive collection of over 220 series of lists of members for accountancy bodies from around the world. The lists of members include the other UK accountancy bodies and social groups such as the Chartered Accountants' Dining Club 1881-1895.

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<sup>3</sup> History of the Society of Incorporated Accountants, foreword

The membership lists for other UK accountancy bodies include:-

- Institute of Chartered Accountants in Ireland (1892- )
- Chartered Institute of Management Accountants (1987- ) and its predecessors, the Institute of Cost and Works Accountants and the Institute of Cost and Management Accountants (1908-1986)
- Institute of Chartered Accountants of Scotland (1896-)
- Association of Chartered Certified Accountants (1997- ), and its predecessors, the Corporation of Accountants and the London Association of Certified Accountants (1891- ).

The earliest directory of accountants in our collection is '*The accountants' directory for 1877*' which was edited by Alfred Harper and published by Williams & Strahan. The publication was announced in the first volume of '*The Accountant*' (Vol 1, No1 - October 1874) and remains the only directory of accountants we hold that pre-dates the creation of the Institute in 1880. The directory includes members of the Institute of Accountants in London, Society of Accountants in England, Manchester Institute of Accountants, Incorporated Society of Liverpool Accountants, Society of Accountants in Edinburgh, Institute of Accountants and Auditors in Glasgow and Society of Accountants in Aberdeen.

Only a few editions of this directory appear to have survived. The British Library holds editions of '*The Accountant's Diary & Directory*' for 1875, 1876 and 1886.

A full list of the membership lists we hold and further details of the 1877 directory can be found on our website at [www.icaew.com/accountinghistory](http://www.icaew.com/accountinghistory)

## Journals

The other main source we hold is a collection of accountancy journals covering the late 19<sup>th</sup> century to the present day.

The most useful magazine for family historians is *The Accountant*, the oldest accountancy journal in the world, which was first published in 1874. Once dates of membership for an individual have been established, *The Accountant* can be checked for details of the member's election to membership (with their training office included) and a notification of their death. There might also be a lengthier obituary providing details of the member's life. These are more common in the period between 1880-c1945, after which the increase in the membership numbers made writing them impractical. For important members of the Institute, there might also be a photograph.

*The Accountant* and other accountancy journals in the collection may also include articles on the retirement of members and biographical articles on the careers of members elected to council.

## Obituaries

The ICAEW Library & Information Service has produced an online database, *Accountancy Ancestors*, to help family historians and researchers. *Accountancy Ancestors* includes an index to obituaries from a number of accountancy journals and books. You can browse the index by surname to find the details of any obituaries that we hold.

At the time of writing the *Accountancy Ancestors* database includes obituaries from the following accountancy journals:

- Accountancy
- The Accountant
- Accountants' Magazine
- Associated Accountants' Journal
- Incorporated Accountants' Journal

The list is an ongoing project and is not yet complete. You should always consult the original journals if you are looking for a particular individual but the index can be a useful finding aid.

A selection of obituaries of some of the major figures of the early days of accountancy, and the founding fathers of the major accountancy firms has been collated in the publication '*British accountants: a biographical sourcebook*' by R. H. Parker (New York: Arno Press, 1980). This is available in the Institute Library and the obituaries from this source are indexed in *Accountancy Ancestors*.

## Biographies

Famous individual members, such as Edwin Waterhouse (founder of what is now PricewaterhouseCoopers) or Baron Benson, may well have their own biographies or memoirs. A list of all the biographies held by the Library & Information Service is available at [www.icaew.com/accountinghistory](http://www.icaew.com/accountinghistory)

## Portraits and other photographs

The ICAEW Library & Information Service has produced an online database, *Accountancy Ancestors*, to help family historians and researchers. Included within the database is an index to portraits included in a number of accountancy journals as well as named individuals within group photographs. There are a number of group photographs taken at summer conferences and residential courses.

## Records of wartime service

The ICAEW Library & Information Service has produced an online database, *Accountancy Ancestors*, to help family historians and researchers. Included within the database is an index to reports on accountants, their staff and close relatives who were wounded, missing in action, mentioned in despatches, awarded medals or taken prisoner during the First World War. Accountants who were killed in action are recorded in the main obituaries index.

The 1919 edition of the ICAEW List of Members includes an appendix of Members who died in the service of their country during the war 1914-1918, which was correct to 13th June 1919.

'The Accountant' also published '*With the colours: a list of chartered and incorporated accountants and their clerks who are serving with the British Forces on land and sea, 1914-1916*' (London: Gee, 1916) which includes the names of all those who joined the colours prior to March 1916. Each entry states the name of the individual, their firm and the force they joined. The list is annotated where individuals are known to have been killed or wounded (or are listed as missing).

The collection of the ICAEW Library & Information Service also includes the *ICAEW Roll of honour, 1939-1945*.

## Archives

The ICAEW Library & Information Service does not hold the archives of the ICAEW or the SIA. However, a number of records have been deposited with the London Metropolitan Archives (LMA) in the City of London.

Some records from the archives may be of particular interest to family historians, including:

- ICAEW Register of Applications for membership not acceded to, 1880-1910
- ICAEW Membership Lists, 1880-1942
- ICAEW Register of articles, 1882-1948 – this register records details for each articulated clerk, including: name, address, the date of registration, name and address of employer, remark. Ages/Dates of Birth are included from 1902 onwards.
- Society of Incorporated Accountants Register of Articled Clerks, 1885-1949.

A summary of the arrangements for access to the records and an overview of the restrictions that apply can be found in a LMA leaflet, which is available from [http://www.cityoflondon.gov.uk/Corporation/LGNL\\_Services/Leisure\\_and\\_culture/Records\\_and\\_archives/Visitor\\_information/free\\_information\\_leaflets.htm](http://www.cityoflondon.gov.uk/Corporation/LGNL_Services/Leisure_and_culture/Records_and_archives/Visitor_information/free_information_leaflets.htm)

The printed catalogue to the archives includes additional notes on records which are subject to restricted access.

### **Staff records**

The ICAEW Library & Information Service does not hold any personnel records for accountancy firms but you may wish to approach the archivist at individual firms to identify whether such records have been preserved.

The ICAEW Library & Information Service holds a number of sources that you can use to trace the history of firms. You can also consult the National Register of Archives to establish where such records have been deposited (use the corporate search option on the online register at [www.nationalarchives.gov.uk/nra/](http://www.nationalarchives.gov.uk/nra/)).

## A guide to charges

The ICAEW Library & Information Service provides a number of free resources at [www.icaew.com/accountinghistory](http://www.icaew.com/accountinghistory) including the *Accountancy Ancestors* database, a timeline of the accountancy profession, family trees showing the development of the largest UK accountancy firms of the 20th century and a directory of historical associations.

### Journal articles and book extracts

Photocopies of extracts from books held by the LIS can be supplied within the limitations of the copyright laws (up to one chapter or 5%). Photocopies of journal articles held by the LIS can be supplied within the limitations of the copyright laws (one article from any single issue of a journal).

Please contact the Library & Information Service for details of our charges or visit our website at [www.icaew.com/library](http://www.icaew.com/library).

### Non-members

Payment is required in advance by non-members for all services.

### Research service

For members of the Institute, the first 15 minutes work is done free. After that, the charge is £15+VAT per 15 minutes work done.

For non-members of the Institute, the charge is £15+VAT per 15 minutes work done.

Callers can quote an upper limit they are prepared to pay, which will determine how much time is spent on research.

If you are interested in using this service, please contact the Library.

## Contact the Library & Information Service

**T** +44 (0)20 7920 8620

**E** [library@icaew.com](mailto:library@icaew.com)

**W** [www.icaew.com/library](http://www.icaew.com/library)

### Opening hours

Monday to Thursday: 9am - 5.30pm

Friday: 10am - 5.30pm

*The Chartered Accountants' Trust for Education and Research, a registered charity, owns the library and maintains and operates it for the Institute*