

The mystery of the missing members: the first 600 Chartered Accountants in England and Wales

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Abstract

There are a number of factual errors within the authoritative literature on the history of the Institute of Chartered Accountants in England and Wales and of its five founder bodies. The aim of this article is to outline some of these errors, explain how and why they arose, and attempt to correct them. Its primary concern is to establish the membership of these early professional accountancy bodies at the time of the granting of a royal charter in May 1880.

Keywords: Institute of Chartered Accountants in England and Wales; Incorporated Society of Liverpool Accountants; Institute of Accountants; Manchester Institute of Accountants; Society of Accountants in England; Sheffield Institute of Accountants

Introduction

The gathering and reporting of basic data should be one of the easier tasks facing the accounting historian provided sufficient source material is available. Despite this, the early history of the accountancy profession contains a number of factual errors. These become obvious when conflicting 'facts' are reported by different authors, but tracing the origins of this incorrect information can be difficult when sources are not cited.

This paper attempts to achieve a number of objectives. First, it exposes basic errors of fact in the authoritative literature on the early development of professional accountancy bodies. Second, it explains, as far as possible, how and why these mistakes have occurred. Third, it corrects the factual data within the limits of available

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evidence. Finally, it uses these examples to demonstrate the need for greater attention to detail when accounting and business historians are conducting research and, in particular, the need to cite references, check information and use primary sources whenever possible.

Three aspects of the history of the profession are investigated: the formation dates of the founder bodies of the Institute of Chartered Accountants in England and Wales (ICAEW); the number of founder members of the ICAEW; and the membership of the founder bodies immediately prior to the establishment of the ICAEW.

Formation dates of the first English societies of accountants

On 11 May 1880 a royal charter was granted to the ICAEW to incorporate into one body the members of five societies of accountants in England. These were: the Incorporated Society of Liverpool Accountants; the Institute of Accountants; the Manchester Institute of Accountants; the Society of Accountants in England; and the Sheffield Institute of Accountants.

Brown (1905: 235) has this to say on the formation dates of these five founder bodies:

The first step in the organisation of the profession in England was taken by the Liverpool accountants, who, on 25th January 1870 with “considerable difficulty” formed the “Incorporated Society of Liverpool Accountants.” This was soon followed by the “Institute of Accountants” in London, formed on 29th November 1870, and by the “Manchester Institute of Accountants,” formed on 6th February 1871. “The Society of Accountants in England” was created on 11th January 1873, and the “Sheffield Institute of Accountants” on 14th March 1877.

No authority is cited for any of this information, but most of it could have been found in the first ICAEW *List of Members* (1881) which, as will be seen later, Brown used as a source of data for the number of members. No doubt because of the detail provided and its succinctness, this passage has been used by several subsequent writers as an authoritative source. This is unfortunate since it contains a number of inaccuracies.

First, the body formed on 29 November 1870 was the ‘Institute of Accountants in London’. However, in July 1872, it changed from being a local body, admitting only London practitioners, to a national body and consequently amended its name to simply the ‘Institute of Accountants’ (Howitt, 1966: 9).

The stimulus for this change was the setting up of the Society of Accountants in England, the first national body of accountants, which occurred in 1872 and not 1873. This error on Brown’s part was presumably a careless transcription or typographical one. The correct date can be found, if somewhat obliquely, in the *List of Members* (1881) which includes among the details of each founder member’s entry the date when he (there were no females) was admitted to one or more of the five founder bodies. A search through the entries reveals the earliest date on which members were admitted to one of these bodies and hence its formation date.

Although providing little by way of detail on the formation dates of the founder bodies, one of the earliest writers on the history of the ICAEW comments:

the very sensible step was first taken in Liverpool, in 1870, to establish a society in that highly important centre of commerce. This movement was adopted in London during the same year, by the formation of the Institute of Accountants, and two years later the Society of Accountants in England . . . made its appearance. A Society of Accountants was also established in Manchester in 1871, and one in Sheffield in 1877.

(Worthington, 1895: 80)

Overlooking the loose and incorrect terminology in referring to a society rather than an institute in the cases of both Manchester and Sheffield, the crucial point to note from the quotation is that a precise year is not given for the formation of the Society of Accountants in England. A natural reading of the first two sentences would lead the reader to believe that the Society was formed in 1872, that is, two years after 1870. However, reading this passage in conjunction with that from Brown, it is possible to interpret it in such a way that it is consistent with the latter. By quoting the dates in full, Brown shows that the London Institute was founded at the end of November 1870 and the Society, incorrectly, in early January 1873, which is only just over two years later. Therefore it is not obvious from a comparison of these two sources that any error has been made, and not surprising that it remained in the literature for such a length of time.

The year for the formation of the Society of Accountants in England was corrected in the official history of the ICAEW (Howitt, 1966: 9). The incorrect formation date of 11 January 1873, presumably taken from Brown, appears in the original draft of this book (Magnus, 1958: 8). In the preceding sentence of his typescript Magnus quotes from a letter from a Newcastle practitioner which had been read at a meeting of the council of the Institute of Accountants in London in May 1872. This stated:

the best country practitioners who would be eligible for the Institute have not joined the new Society of Accountants. The course taken recently by that Society in opening its doors so extremely wide convinces us of the desirability of the Institute taking some decided course in order to maintain a high standard.

Howitt (1966: 9) quotes the same extract from which it is clear that the Society must have been in existence by May 1872, and this may have led him to investigate the matter further and correct the year from 1873 to 1872.

The precise date for the establishment of the Manchester Institute of Accountants given in Brown's earlier quotation is also wrong, and again this has to be put down to either a careless transcription or typographical error. From the *List of Members* (1881) it is clear that all the founder members of the Manchester Institute were admitted on 16 and not 6 February. Howitt (1966: 8) similarly gives 6 rather than 16 February, but then it is suspected that Magnus relied upon Brown and this is one of the mistakes which was not corrected between the original draft and the final publication, probably because no conflicting information came to light. Curiously, one writer who correctly states the date for the formation of the

Manchester Institute is Robinson (1964: 79); it is unclear how he managed this, since it seems that he too relied on Brown in as much as he incorrectly gives the date for the formation of the Society of Accountants in England as 1873.

It is worth noting that another writer (Stacey, 1954: 23) mis-states the formation year of the Manchester Institute of Accountants, giving it as 1873 rather than 1871. This has misled at least one subsequent author (Jones, 1981: 68), who in turn has been used as a source of information (Miranti, 1990: 29), and thus this error has been repeated in the literature.

Writers who, directly or indirectly, rely on Brown for the formation dates, whether quoted in full or in part, inevitably repeat at least one of his mistakes. Such authors include: Eldridge (1911: 284); Woolf (1912: 178); Green (1930: 201); Littleton (1933: 316); Stern (1953: 26) and Edwards (1956: 92–3 and 1960: 22). Few of these explicitly cite the source of their information. One exception is Edwards. For identical passages, he footnotes one reference in his article (1956) and one in his book (1960); each is different and, unhelpfully, neither supports the detail of the material presented.

Once the official history of the ICAEW had been published it became the obvious source of factual information. However, as has already been seen, the date for the establishment of the Manchester Institute of Accountants is incorrect. In addition, the full date is not given for the formation of the Incorporated Society of Liverpool Accountants, but only the month and year, and just the year is stated for the Society of Accountants in England (Howitt, 1966: 4–5, 9). Further, unlike the succinctness of Brown, these dates are dispersed throughout the first chapter. Moreover, there is ambiguity as demonstrated by this remark: ‘the London Institute was successfully launched . . . on April 19, 1871’ (Howitt, 1966: 8); no explanation is given for the significance of this date. The conflict between this date and 29 November 1870, quoted earlier in Howitt (1966: 6), could lead to potential misunderstanding and misinterpretation.

More recent writers (Hopkins, 1980: 3; Parker, 1986: 15; Edwards, 1989: 277; Matthews *et al.*, 1998: 59–60) have been content with just the year when founder bodies were established and give these correctly.

Consequently, not one author states, in full, the correct formation dates of all five founder bodies of the ICAEW. Accepting those in the *List of Members* (1881) as definitive, they are:

Incorporated Society of Liverpool Accountants	25 January 1870
Institute of Accountants in London	29 November 1870
Manchester Institute of Accountants	16 February 1871
Society of Accountants in England	11 January 1872
Sheffield Institute of Accountants	14 March 1877

Other sources support these dates. According to the opening pages of the *Book of Proceedings* (1870–), the meeting at which it was resolved to form the Incorporated Society of Liverpool Accountants took place at the office of Harmood Banner & Son, 24 North John Street, Liverpool on Tuesday 25 January 1870. An informal

meeting of nine men held at 3 Moorgate Street on Wednesday 8 June 1870 eventually resulted in the leading London accountants being called to a meeting at the City Terminus Hotel, Cannon Street, on Tuesday 29 November 1870 when the Institute of Accountants in London was formally constituted (*Minutes of Committee Meetings*, 1870–: ff. 1–2; *Minutes of General Meetings*, 1870–: ff. 1–6). Similarly, following an initial meeting on 12 December 1870 at the Clarence Hotel, the Manchester Institute of Accountants was formed on 16 February 1871 at a second meeting held at the same venue (*Minute Book*, 1870–: ff. 1–5). Less is known about the precise origins of the Society of Accountants in England, but the *Rules and Regulations* (1875: 3–7) provide details of a public meeting of accountants held on Thursday 11 January 1872 at the Cannon Street Hotel to establish the Society. Finally, the Sheffield Institute of Accountants ‘was formed when a group of accountants met in a committee room hired from the Cutlers’ Company on Wednesday 14th March, 1877’ (Hoe, 1977: 5).

There may be disagreement about the most appropriate date to use for the establishment of an organisation. It could be that of the first informal meeting of potential members, or that of the first formal meeting of members, or that when the name and constitution are formally agreed. For example, the date of admission for founder members to the Sheffield Institute of Accountants is given as 10 May 1877, which was the date of the general meeting ratifying the rules rather than that of the inaugural meeting on 14 March 1877 (Hoe, 1977: 5, 33). One date is no more correct than another; it is up to the institution to choose which is the most appropriate to adopt.

Number of founder members of the ICAEW

A review of the literature on the development of the accountancy profession reveals no fewer than five different figures for the number of founder members of the ICAEW: 527 (Brown, 1905: 237); 587 (Howitt, 1966: 24); 589 (Magnus, 1958: 24); 598 (ICAEW, 1986: 3); and 599 (Squire, 1937: foreword, unpaginated). The references are to the earliest known use of each figure in secondary sources; the first two are those most frequently repeated by subsequent writers. For example, Eldridge (1911: 285) and Littleton (1933: 316), relying on Brown, give 527, while Hopkins (1980: 10) and Matthews *et al.* (1998: 61), using Howitt, quote 587. Solomons (1974: 21) also has 527, although curiously the sentences surrounding the one in which this figure appears would make Howitt rather than Brown the more likely source. Indeed, elsewhere in the text Howitt is cited and there is no reference to Brown. Could it be that this is a transcription or typographical error, and it is just coincidence that it leads to the same figure as that given by Brown?

None of the above authors, with the exception of Matthews *et al.*, explicitly cite the source of their information. To be fair, many of these works are not strictly academic and the information on the number of founder members of the ICAEW is sometimes incidental to the matter in hand. The lack of citations, however, highlights the difficulty of tracing the source of each figure when trying to confirm or refute it.

This section will not only show how these numbers were derived but also explain the discrepancies between them.

Brown (1905: 237) would seem to be the first author to state a precise figure for the number of founder members of the ICAEW. Before proceeding some background comments about this edited volume are worthwhile. References to Brown are to a chapter contributed by him entitled 'England and Ireland'. In terms of the Irish element, Brock (1956: 182), a past president of the Institute of Chartered Accountants in Ireland, makes this comment:

There is preserved in our own records a letter from Mr Brown to Mr Robert Stokes, our president in 1904, seeking information on the number of accountants in practice in Ireland, both before and after the granting of the Charter to the Irish Institute in 1888.

For the English component, it is likely that Brown wrote a similar letter to the presidents of the ICAEW and the Society of Accountants and Auditors (established 1885). No doubt as a result, the chapter on England and Ireland incorporates notes, acknowledged in the contents page, from T.A. Onions and James Martin, who at that time were respectively the librarian of the ICAEW and the secretary of the Society of Accountants and Auditors (Garrett, 1961: 336; Howitt, 1966: 55). This collaborative, two-stage, process may have provided greater opportunity for transcription and typographical errors.

Brown (1905: 237) asserts:

On the 11th May 1880, 224 Fellows, 241 Associates, 31 Associates not in practice, and 31 Associates not in England and Wales (members of the previously existing Societies residing abroad) were elected – 527 in all. Before the 3rd February 1881, the number of members had increased to 1025, their applications having been received before the end of 1880.

It is the second sentence in this passage which identifies the source of the information as the *List of Members* (1881: 3). The first part of this directory, alphabetically listing the membership of 1025 at 3 February 1881, is divided into four sections by category of membership: fellows; associates in practice; associates not in practice; and associates not in England and Wales. Prominently shown before each entry is the date when a member was admitted as a fellow or an associate. Less obviously within the detail of each entry for fellows elected after 11 May 1880 is the date when they had become an associate.

From these entries Brown, or his collaborators, attempted to reconstruct the membership at 11 May 1880. Reworking this exercise confirms the figures of 224 for fellows, 31 for associates not in practice and 31 for associates not in England and Wales, but arrives at a total of only 239 for associates in practice. Thus there was a small error of commission; in addition, there was a much greater error of omission. Brown failed to notice founder associates of the ICAEW who had become fellows after 11 May 1880. There are 61 members who fall into this category. Adding these to the four figures shown above produces a grand total of 586.

Whilst 586 is not one of the figures already noted, it does appear in a contemporaneous document. Preserved within the archives of the ICAEW are some manuscript

notes for a meeting on Wednesday 12 October 1881 entitled *Suggested Observations for the Chairman of the General Meeting of the Institute*. These contain the following paragraph:

The number of members of the Institute is 1154 viz: 473 Fellows and 681 Associates of whom 220 Fellows and 241 Associates are practising in the Metropolis. Of these numbers 586 viz: 285 Fellows and 301 Associates were members of existing Societies viz: 186 members of the Institute of Accountants, 241 members of the Society of Accountants in England, 28 members of the Incorporated Society of Liverpool Accountants, 100 members of the Manchester Institute of Accountants and 31 members of the Sheffield Institute of Accountants these all became members of the Institute by virtue of Section 4 of the Charter and 658 persons have applied for admission of whom 568 viz: 188 Fellows and 380 Associates have been admitted members.

The information in this passage presents several problems. It is assumed that the 1881 *List of Members* was the source of the 586 and this is supported by the division between fellows and associates. As already explained, this directory identifies 224 founder fellows and 61 founder associates who became fellows between 11 May 1880 and 3 February 1881. It is these two figures which have been combined to get 285 fellows. So this was neither the number of founder fellows, nor was it the number of founders who were fellows by the beginning of October 1881, since there were further founder associates who had been elected to fellowship between February and October 1881. Under the *Royal Charter* (1880: clause 4) a founder member of the ICAEW had to be either a member of its first council (named in clause 1) or a member of one of the five founder bodies. Only two members fell exclusively into the former category, E. Guthrie and C.H. Wade. They were practitioners in Manchester and leading members of the Accountants' Incorporation Association formed on 16 December 1878 (*The Accountant*, 21 December 1878: 10); both were petitioners for the Charter. The breakdown of the 586 by membership of the five founder bodies suggests that Guthrie and Wade were excluded from that figure, whereas the 285 fellows definitely included them. This anomaly is explained by the fact that the allocation of members to founder bodies was forced, such that Guthrie and Wade were subsumed, incorrectly, somewhere in these figures. Moreover, many founder members could not have been assigned to just one of the existing societies since they had dual membership.

Howitt's figure of 587 and Magnus's of 589 can be dealt with together. Although the numbers differ, the passages in which they appear are very similar, not surprisingly given the relationship between the two works. The appropriate paragraph in Howitt (1966: 24) reads:

The five original bodies of English accountants had 638 members between them at the date of the Charter; of that total, 587 became members of the Institute of Chartered Accountants under the terms of the Charter, and 606 further individuals were admitted by the Council. On January 1, 1882, a year and a half after the date of the Charter, the membership had thus risen to 1,193, consisting of 489 Fellows, 512 Associates in practice, 160 Associates not in practice, and 32 Associates not resident in England and Wales.

The similar draft passage in Magnus (1958: 24–5) states:

The five original bodies of English accountants had 638 members between them at the date of the Charter; of that total, 589 became members of the Chartered Institute by virtue of the terms of the Charter. On 1st January, 1882 a year and a half after the date of the Charter the membership of the Chartered Institute had risen to 1,193: consisting of 489 Fellows, 512 Associates in practice, 160 Associates not in practice, and 32 Associates not resident in England and Wales.

If these paragraphs are compared with the following extract from the ICAEW's first *Report and Accounts* (1882: 4), then it seems clear that this was the original source for most of the information. The relevant passage reads:

The number of members of the Institute on the 1st May, 1882, was 1,193, viz. 489 Fellows, 512 Associates in Practice, 160 Associates not in Practice, 32 Associates not in England and Wales. Of this number 587 became members by virtue of their previous membership of existing Societies, and 606 have been admitted by the Council; 106 applications have been refused.

A careful reading of this last paragraph suggests that Howitt, having perhaps been misled by Magnus, may have misinterpreted the figure of 587. The wording implies that this was not the absolute number of founders, but rather those who formed part of the total membership on 1 May 1882. It will also be noticed that both Howitt and Magnus have mis-quoted the date as 1 January 1882. Howitt did not rely totally on Magnus because his passage contains more detail, and so he must have gone back to the *Report and Accounts* (1882). While Howitt reinstated the figure of 587, he did not correct the date.

Assuming Magnus did use the *Report and Accounts* (1882) as his source, then the 589 could be a simple transcription or typographical error. Alternatively, there may be a more positive explanation for the change. Believing that 587 did become members 'by virtue of their previous membership of existing Societies', Magnus may have deliberately added Guthrie and Wade, who had been mentioned earlier on the same page of the typescript, to get to 589. To be consistent he reworded the last part of the sentence to 'by virtue of the terms of the Charter'. By omitting the phrase dealing with the additional 606 members, there was no need for the arithmetic to sum to 1,193. Unfortunately, the opening clause of Magnus's sentence meant that his phrase 'of that total' referred to the membership of the five founder bodies and consequently his figure should not have been increased.

If Guthrie and Wade were not included in the 587, they must have formed part of the 606, which would mean they were inaccurately described; they were admitted under the terms of the Charter not by the council. Alternatively and more likely, if Guthrie and Wade were included in the 587, the *Report and Accounts* (1882) should have stated either that 587 had become members *by virtue of the terms of the Charter* or that 585 had been admitted *by virtue of their previous membership of existing societies*, assuming that the term 'existing societies' refers only to the five founder bodies. In the latter case Guthrie and Wade would have had to be classified separately.

Both the *List of Members* (1881) and the *Report and Accounts* (1882) would be regarded as primary sources. However, there is another primary document, the *Roll of Membership* (1880–). The entries in this are sequentially numbered and before each

name is the date of admission to the ICAEW. It shows 599 members admitted on 11 May 1880. The first 227 entries are fellows and the remaining 372 (numbered 228 to 599 inclusive) are associates, each list being in alphabetical order, apart from a few minor lapses. This register also includes the dates when members died, resigned or were excluded. Whilst it would be reasonable to believe that the *Roll of Membership* (1880–) is an original, contemporaneous record, it is not. Inside the front cover of the *Index to Membership Lists* (1880–) is a printed notice headed ‘Roll of Membership’, which states: ‘This Roll was compiled in the year 1906 from material extracted from the Minute Books of the Council and checked by the fee Registers from time to time in force’. Clearly Brown (1905) and his collaborators did not have this source available to them; indeed Brown may have been the catalyst for the production of this register of members.

It is somewhat ironic that the first use of 599 is in a work on the architecture of the ICAEW’s headquarters, Chartered Accountants’ Hall (Squire, 1937: foreword, unpaginated). The foreword is by Lord Plender, a former president of the ICAEW, who had laid the foundation stone to the first extension of the Hall in 1930. He may well have had assistance in writing the foreword from the secretary of the ICAEW, who presumably would have known exactly where to find the appropriate figure. Another writer who quotes 599 is Robinson (1964: 81); once again no source is cited.

The figure of 598 used by the ICAEW (1986: 3) in its booklet on Chartered Accountants’ Hall is likely, given its subject matter, to have come from Squire. The only explanation for the difference is some form of transcription or typographical error; a more recent booklet (ICAEW, 1990: 1) has 599.

The difference of thirteen between 599 and the 586 founder members appearing in the *List of Members* (1881) can be explained easily. One member, J. Bishop, did not feature in this listing because he had resigned during 1880. Three founder members appeared in the 1881 directory with dates of admission other than 11 May 1880: W.A. Browne, 31 July 1880; D.E. Davies, 9 December 1880; and W.H. Rees, 25 November 1880. These dates were repeated in the 1882 directory but corrected to 11 May 1880 in the 1883 edition. Nine further founder members were omitted completely from the 1881 list. Six of these were included correctly in the 1882 directory as founder members: G. Cox, J.W. Davidson, A. Goodman, P.B. McQuie, W.R. Rootes, and G. Westall. The other three, although appearing in the 1882 directory, had incorrect admission dates: R.E. Johnson, 17 June 1881; W.H. Tilston, 21 June 1881; and H. Vaughan, 4 July 1881. Again these dates were corrected to 11 May 1880 in the 1883 edition.

Most appropriately, it is the accounting records of the ICAEW which can assist in explaining these errors and omissions. To complete the admission process all members had to pay the relevant entrance fee (*Royal Charter*, 1880: clause 15) and these receipts are recorded in two separate ledger accounts, one for fellows and one for associates. Irrespective of when founder members paid these fees, they were regarded as becoming members on 11 May 1880. Some prospective founder members were a little tardy with their payment and consequently would not have been registered as members until after the compilation of the first *List of Members*. The six who appeared in the 1882 directory for the first time with the correct admission date all paid their entrance fees between March and July 1882 (*Ledger*, 1880–: ff. 15, 64). This would suggest that the 1882 directory went to press in or after July 1882.

The incorrect dates of admission for founders in the *List of Members* for 1881 and 1882 are those on which the entrance fees were paid, apart from that for Tilston whose payment is recorded on 17 and not 21 June 1881 (*Ledger*, 1880–: ff. 14, 51, 57, 62). Thus the nine names missing from the 1881 *List of Members* were not omitted in error; these individuals had not paid their entrance fees by the time it went to press.

The derivation of the 587 quoted in the *Report and Accounts* (1882: 4) is more difficult to explain since there are no details of its composition. An analysis of the first 599 entries in the *Roll of Membership* (1880–) shows that between 11 May 1880 and 1 May 1882 four founder members had died (E.G. Bradley, W.H. Holyland, C.L. Tiplady and W.C. Watson), six had resigned (J. Bishop, H. Brett, J. Kidner, G.F.F. Prince, J.A. Riley and W.S. Singleton), and two had been excluded (W. Ditchfield and W. Nicholls). The entry for Bradley only gives the year of death with a question mark in front, presumably indicating that the precise date was unknown. A search of death notices revealed that he died on 16 February 1882 (*The Times*, 18 February 1882: 1). Deducting these twelve members from the total of 599 leaves 587, which suggests that this was the number of founder members remaining on 1 May 1882.

However, it is pure coincidence that the 587 computed in this way is the same as the number stated in the *Report and Accounts* (1882: 4). The *Roll of Membership* (1880–), a document originating in 1906 with the benefit of hindsight, contained information not available in May 1882. Bradley's death although occurring in February 1882 was not recorded until well after this date, since his name appears in the 1882 *List of Members*. In the same directory six founder members were not classified as such and at 1 May 1882 five prospective founder members had not paid their entrance fees. Therefore none of these eleven could have been registered as founder members at that time.

A more plausible derivation is to start with the 586 from the 1881 *List of Members*, which was also used in the manuscript *Suggested Observations . . .* (1881), and to add McQuie, a founder fellow. McQuie, who paid his entrance fee on 18 March 1882, was one of the six late-paying members correctly classified in the 1882 *List of Members*, and the only one of these who had paid before 1 May 1882 (*Ledger*, 1880–: fo. 15). No matter how the 587 was calculated it was misleading at that time. If it was supposed to represent those founders remaining at 1 May 1882, which is implied by its context in the *Report and Accounts* (1882: 4), then it should have excluded all the leavers, apart perhaps from Bradley, rather than just Bishop. Also, it should have included all the founders who had by then paid their entrance fees, but this was not possible because of the six who had been mis-classified as non-founders. Equally, if it were to represent all the founders who had been registered as members by 1 May 1882 then Bishop should not have been excluded.

The evidence presented so far suggests there were 599 founder members. The following section, by investigating the membership of the five founder bodies at 11 May 1880, will show the correct number of founder members of the ICAEW.

Membership figures for the five founder bodies at 11 May 1880

Brown (1905: 235) states: 'In May 1880 the Liverpool Society had 29 members, the London Institute 188, the Manchester Institute 103, the Society of Accountants in

England 286, and the Sheffield Institute 32'. In total, therefore, there were 638 members, although Brown does not perform this summation. These detailed figures, presumably obtained, directly or indirectly, from Brown, together with the total in most cases, are repeated by subsequent authors (Eldridge, 1911: 284; Littleton, 1933: 316; Magnus, 1958: 23–4; Robinson, 1964: 80; Howitt, 1966: 24). Matthews *et al.* (1998: 60–1) give the total of 638 without providing the full breakdown. No work, of which this author is aware, quotes any other figure.

Entries in the early editions of the *List of Members* show the date when a founder member was admitted to one or more of the five founder bodies and, where appropriate, the date of later election to fellowship. It is necessary to use the first three editions of the *List of Members* (1881–3) to capture those founder members who were omitted from the 1881 edition or who initially appeared with incorrect admission dates. Further, allowance has to be made for Bishop who resigned from the ICAEW in 1880 and, as a result, did not appear in any *List of Members*; he was an associate of the Institute of Accountants (*Report of the Council, Rules etc*, 1879: 14). The *Roll of Membership* (1880–) similarly identifies the founder bodies to which the first 599 registered members of the ICAEW belonged. A symbol immediately in front of each name indicates whether a member was a fellow or an associate of that founder body at 11 May 1880; no admission or election dates are given. The key to these symbols is located in the inside front cover of the *Index to Membership Lists* (1880–). Using all this information, an analysis of the entries for the 599 founder members, excluding Guthrie and Wade who belonged to none of the five founder bodies, reveals the membership distribution of the remaining 597 at 11 May 1880:

Incorporated Society of Liverpool Accountants	31
Institute of Accountants	188
Manchester Institute of Accountants	105
Society of Accountants in England	267
Sheffield Institute of Accountants	33
	<u>624</u>

The total of 624 differs from 597 because 27 founder members belonged to more than one founder body. The figures for dual membership are:

Member of the Institute of Accountants and the Manchester Institute of Accountants	3
Member of the Institute of Accountants and the Sheffield Institute of Accountants	1
Member of the Society of Accountants in England and the Incorporated Society of Liverpool Accountants	1
Member of the Society of Accountants in England and the Manchester Institute of Accountants	4
Member of the Society of Accountants in England and the Sheffield Institute of Accountants	18
	<u>27</u>

Two members who had dual membership according to the *List of Members* (1881) are shown as belonging to just one founder body in the *Roll of Membership* (1880–). These are T.W. Handley, a fellow of the Manchester Institute, and J. Kidner, a fellow of the Sheffield Institute. In the *List of Members* (1881) both are also recorded as associates of the Society of Accountants in England. It is not possible to tell which of these two sources is correct. The *List of Members* (1881) is a contemporaneous document, unlike the *Roll of Membership* (1880–), and contains more detailed information. Consequently, it has been relied upon. Both Handley and Kidner were certainly members of the Society of Accountants in England at the beginning of 1879 (*List of Officers, Fellows and Associates, 1st January, 1879*), which at least provides some corroborative circumstantial evidence.

The difference between 624 and 638 suggests that only 14 members did not join the ICAEW. Further investigation shows this not to be the case.

The most significant disclosure from the analysis of the founder members of the ICAEW is that three of the five founder bodies have more members at 11 May 1880 than indicated by Brown. This should not be possible and therefore his figures, for which he cites no sources, must be wrong at least in three cases. Some detective work was required to establish where Brown's figures came from, whether or not they were correct, and, if they were not, to discover the correct number of members of the founder bodies on 11 May 1880. It should be noted that once the ICAEW had been formed the five founder bodies continued to exist until they were either wound up or were converted into district societies of the ICAEW.

Incorporated Society of Liverpool Accountants

Brown's membership figure of 29 for the Liverpool Society is lower than the 31 obtained from the analysis of the founder members of the ICAEW.

Surprisingly and, as will be seen, unlike the other founder bodies, there seem to be no reports in *The Accountant* about the Liverpool Society apart from one in the very first issue (October 1874: 9), which merely quoted the objectives of the Society.

It is more than likely that Brown's figure of 29 came from an analysis of the *List of Members* (1881). It has earlier been established that this source was used by Brown to obtain his figure of 527 founder members of the ICAEW. To his figure of 29 has to be added two of the members who first appeared in the 1882 *List of Members*, Davidson and McQuie, bringing the total of founder members from the Liverpool Society to 31. This is not necessarily the same as the number of members of the Liverpool Society at 11 May 1880; there may be members who simply did not join the ICAEW.

The history of the Liverpool Society of Chartered Accountants, the successor body to the Incorporated Society of Liverpool Accountants, also quotes the incorrect figure of 29 (Hargraves, 1970: 3). This is not surprising when it is realised that one of the sources used for this history was Howitt (1966), so the error has been perpetuated.

Fortunately, there are extant manuscript records of the Liverpool Society. The *List of Members* (1870–) is essentially a roll of membership, each page of which is divided into three columns. The first gives the member's full name, the second his signature

and date of joining, and the third remarks on such things as whether he had died or ceased membership. While the entries in the early part of this book are incomplete and lack detail, it is possible to establish that a total of 44 members joined the Liverpool Society between its inception and May 1880. Of these, 31 became founder members of the ICAEW which leaves a maximum of thirteen to be accounted for, each of whom can be identified. What cannot be determined with certainty is how many of these had died or ceased membership over this same period; only one cessation date is recorded, that for the death of G. Marsden in 1872. However, it is known that H.W. Banner, the president, died in 1878 (see his obituary in *The Accountant*, 30 March 1878: 5–6), thus reducing the maximum number unaccounted for to eleven.

The early minutes of committee and ordinary meetings are also extant (*Book of Proceedings*, 1870–). These confirm the admission of new members to the Liverpool Society, but provide no information about deaths, resignations or exclusions.

Trade directories are another potential source of information about accountants. The classified section of *Gore's Directory for Liverpool and its Environs* (1872–82), hereafter *Gore's Directory*, lists accountants and indicates those who were members of the Liverpool Society. Sadly this information cannot be relied upon completely for a variety of reasons. For example, accountants were identified as being members of the Liverpool Society when they were not and some who definitely were members were either not shown as such or were not included at all. In addition, when two or more accountants were in partnership together it is the firm which is indicated as being a member of the Liverpool Society, thus implying that all partners were members, even when this was not the case.

Bearing in mind these limitations, two of the eleven who did not become founder members of the ICAEW continued to be shown as belonging to the Liverpool Society in the 1881 edition of *Gore's Directory*: E.H. Crosland and W. Mathison. Mathison retired from practice in 1880 (Howitt, 1966: 247), whereas Crosland's position is a little more complex. The only remark entered alongside his name in the Liverpool Society *List of Members* (1870–) is the word 'failed' and in the 1882 edition of *Gore's Directory* he is no longer listed as a member. Nevertheless, Crosland did eventually join the ICAEW. According to the *Roll of Membership* (1880–) he was admitted as an associate on 7 February 1883 and died in 1886; this information is corroborated by the *List of Members* (1884–6). Crosland's late entry to the ICAEW may be explained by his financial difficulties.

One slight uncertainty relates to J. Finney, an original member of the Liverpool Society. The entry in the various editions of *Gore's Directory* indicates it is the firm, Finney and Son, which had membership of the Liverpool Society. C.F. Finney, assumed to be the son, was certainly a member in May 1880; he became a founder member of the ICAEW whereas J. Finney did not. Both C.F. and J. Finney are listed in the alphabetical sections of the 1872 and 1873 volumes of *Gore's Directory*, but only C.F. Finney appears in the 1874 and subsequent editions. It may be concluded that J. Finney was no longer in practice by then, having either retired or died, and was not a member of the Liverpool Society in May 1880.

From all the available evidence it is likely that on 11 May 1880 there were 33 members of the Liverpool Society, two of whom did not become founder members of the ICAEW.

Institute of Accountants

This is the only instance where Brown's figure of 188 for the membership of the Institute of Accountants is identical to that obtained from the analysis of the founder members of the ICAEW.

Brown could not have used the *List of Members* (1881) as his source, because this would have produced a figure of 187, Bishop having not been included as explained earlier. Instead Brown's figure seems to have come from *The Accountant* (1 May 1880: 4) reporting on the ninth annual general meeting of the Institute held on 28 April 1880. It would, of course, have been possible for new members to have joined the Institute between the compilation of the figure of 188 and 11 May 1880. However, a review of the dates of admission to the Institute provided in the *List of Members* (1881) shows that the last date of entry was 20 February 1880. Thus all 188 members of the Institute were admitted to the ICAEW as founders.

Moreover, the annual *Report of the Council, Rules etc* of the Institute contains a list of members. Although the ninth for 1880 is missing, the eighth annual *Report of the Council, Rules etc* (1879) held in the ICAEW's library has the word 'secretary' written on the cover. The list of members in this copy has been annotated to show subsequent leavers and joiners. This gives the complete composition of the 188 members, thereby proving that this figure was indeed correct.

Manchester Institute of Accountants

The number of members of the Manchester Institute quoted by Brown, 103, is again lower than the 105 obtained from the analysis of the founder members of the ICAEW.

Brown's figure probably came from a report in *The Accountant* (17 April 1880: 5) on the ninth annual general meeting of the Manchester Institute held on 9 April 1880. This shows that the number of members was 103, 55 fellows and 48 associates. At the following annual general meeting on 8 April 1881, which curiously was not reported in *The Accountant*, the handwritten *Report of the Council* contained the statement: 'The number of Members at the date of the grant of the Charter was 111, which has since been reduced by resignations to 108 viz: -57 Fellows and 51 Associates & no new Members have been received'.

An advertisement for the Manchester Institute lists 86 members, 52 fellows and 34 associates (*The Accountant*, 3 May 1879: 13). Between the appearance of this advertisement at the beginning of May 1879 and 9 April 1880, fifteen associates and one fellow were admitted to the Manchester Institute, and two associates were elected to fellowship (*List of Members*, 1881). Another associate, T.G. Watson, who did not join the ICAEW and consequently did not appear in the *List of Members* (1881), was admitted to the Manchester Institute on 24 July 1879 (*Minute Book*, 1870–: fo. 297). These additions increased the membership on 9 April 1880 to 103, 55 fellows and 48 associates, confirming the information presented at the ninth annual general meeting.

The resignation of W. Rees, a fellow, was notified to the council of the Manchester Institute on 9 April 1880 (*Minute Book*, 1870–: fo. 314). Between 9 April and 11 May 1880 five associates became fellows and nine new associates were admitted (*List of*

Members, 1881). These changes confirm the total of 111 members at 11 May 1880, as presented to the tenth annual general meeting, made up of 59 fellows and 52 associates.

A comparison of the names of these 111 with those of the 105 who became founder members of the ICAEW identifies the remaining six as: J. Crowther, W.K. Job, J.K. Lawton, J. Litchfield, G. Nesbitt and T.G. Watson.

The three members who had 'resigned' between the ninth and tenth annual general meetings were: Nesbitt, a fellow, who was excluded on 13 August 1880 for conduct which led to his imprisonment; Crowther, a fellow, whose resignation due to retirement was accepted on 28 September 1880, and Watson, an associate, whose membership ceased on 1 February 1881 when the secretary reported that he had not paid his subscription due on 1 January 1880 and had withdrawn from the profession (*Minute Book*, 1870–: ff. 328, 329, 337). This explains why these three did not become founder members of the ICAEW and confirms the total membership at 8 April 1881 of 108, 57 fellows and 51 associates.

Appendix I, which sets out some additional, more general, information about individuals whose applications to be admitted to the ICAEW as founder members were not acceded to, includes the names of four of the six members identified above. The two who are missing are Nesbitt and Litchfield. The fact that Nesbitt was facing a serious charge before the magistrates had been notified to the secretary of the ICAEW shortly after its incorporation (*Minute Book*, 1870–: fo. 322). This explains why he was never considered for admission, which leaves just Litchfield.

According to the *Roll of Membership* (1880–), Litchfield was admitted as a fellow on 31 May 1881 and died in 1883. These admission details are corroborated by the 1882 *List of Members*, but in the 1883 edition his admission date was restated as 11 May 1880 and the date on which he had become a fellow of the Manchester Institute inserted. Litchfield's entry is therefore identical in format to those of other late-paying founder members, such as Johnson, another fellow of the Manchester Institute, who were first included in the 1882 *List of Members* with incorrect dates of admission which were corrected in the 1883 edition. Similarly, the incorrect date of admission of 31 May 1881 is that on which he paid his entrance fee (*Ledger*, 1880–: fo. 14). Individuals applying for admission as fellows of the ICAEW had differential entrance fees: ten guineas for members of the five founder bodies and twenty guineas for all others (*Royal Charter*, 1880: clause 15). Litchfield paid the lower fee which is conclusive proof that he was, and was considered to be, a founder member of the ICAEW. The fact that he is not recorded as such in the *Roll of Membership* (1880–) must be attributed to a clerical error.

Thus it may be concluded that on 11 May 1880 there were 111 members of the Manchester Institute of whom five did not take up founder membership of the ICAEW. More important, in this instance, is the revelation that there were 600 founder members of the ICAEW.

Society of Accountants in England

Brown's figure of 286 for the number of members of the Society of Accountants in England is the only one which exceeds the 267 obtained from the analysis of the founder members of the ICAEW.

The Accountant (8 May 1880: 6) contains a report on the ninth annual general meeting of the Society held on 5 May 1880 at which the chairman indicated that there were 286 members. This is presumably the source used by Brown. Given the short interval between the annual general meeting and 11 May 1880, and given that, according to the *List of Members* (1881–3), the last admissions to the Society occurred on 28 April 1880, then 286 is probably the correct closing membership figure. This implies that nineteen members did not join the ICAEW. It is of interest that four of these were members of the Society's council: R. Buck, W.J. Cox, C. Pember and J.S. Stallard (see, for example, the Society's advertisement, which lists the council, in *The Accountant*, 12 June 1880: 2).

Appendix I provides the names of twelve members of the Society whose applications to be admitted to the ICAEW as founder members were not acceded to, and appendix II identifies a further two whose right to founder membership ceased in accordance with the Bye-Laws. The lists in these appendices exclude the names of two of the four members of the council noted above. Adding these figures together accounts for sixteen Society members who did not join the ICAEW as founders.

The figure of 286 may well have included students since the Society had three categories of fee-paying member: fellow, associate and student (*Rules and Regulations*, 1875, section VIII). Only the first two categories were eligible for founder membership of the ICAEW under the terms of the *Royal Charter* (1880: clause 4). The *List of Officers, Fellows and Associates, 1st January, 1879* contains the names of three student members: H.E. Harper, S.J. Ricketts and C.B. Smith. If these were still student members at 11 May 1880, then it is possible to identify all nineteen Society members who did not become founder members of the ICAEW. Three of these did join subsequently: appendix I shows that C.H. Edwards was eventually admitted on 4 February 1885, and two of the students similarly became associates, Harper on 22 September 1880 and Ricketts on 4 August 1886 (*Roll of Membership, 1880–; List of Members, 1881–7*).

Sheffield Institute of Accountants

Brown's figure of 32 for the membership of the Sheffield Institute is once again lower than the 33 obtained from the analysis of the founder members of the ICAEW. The discrepancy between these two figures can be easily explained.

Brown seems likely to have obtained his figure from a report in *The Accountant* (9 April 1881: 5) on the annual general meeting of the Sheffield Institute held on 30 March 1881 which read: 'The Institute comprises 32 members'. The next paragraph tells of the president's speech which 'mentioned that all its members had become members of the Institute of Chartered Accountants'. Reading these two sentences together implies that 32 members joined the ICAEW. As it happens both statements are true, but they should not be read in conjunction. The report in *The Accountant* (10 April 1880: 12) on the previous annual general meeting held on 2 April 1880 made no mention of the number of members. Even if it had, it may still have quoted 32, since the final member, W.H. Smith, was admitted to the Sheffield Institute on the day of the annual general meeting (*List of Members, 1881*). This brought

the membership total to 33 on 2 April 1880, before it fell back to 32 by 30 March 1881.

There is further confirmation of this rise and subsequent fall in the number of members. The Sheffield Institute, after several name changes, became the Sheffield and District Society of Chartered Accountants and published its centenary history in 1977. According to this, the membership figures at 31 December each year were: 1879, 32; 1880, 33; and 1881, 32 (Hoe, 1977: 33). On 29 June 1882, 28 individuals joined what by then had become the Sheffield Incorporated Society of Chartered Accountants and four did not (Hoe, 1977: 12, 14). A comparison of these 32 names with those of the 33 Sheffield Institute members extracted from the *List of Members* (1881) identifies J. Hardy as the member who had joined the ICAEW on 11 May 1880 and who left the Sheffield Institute between 31 December 1880 and 30 March 1881.

As all the above figures reconcile, it can be concluded that on 11 May 1880 there were 33 members of the Sheffield Institute all of whom were admitted to the ICAEW as founders.

While it may not be possible to determine with certainty how many members there were of the five founder bodies at 11 May 1880, a summary of the above information produces a total membership of 651 as follows:

Incorporated Society of Liverpool Accountants	33
Institute of Accountants	188
Manchester Institute of Accountants	111
Society of Accountants in England	286
Sheffield Institute of Accountants	33
	<u>651</u>

What is certain from this is that there were more than the 638 asserted by Brown and repeated by subsequent authors. On the evidence presented above there were some 651, of whom 27 had dual membership, reducing the potential number eligible for admission to the ICAEW to 624. Of these 597 are recorded in the *Roll of Membership* (1880–) as founder members and Litchfield of the Manchester Institute of Accountants should be. This leaves 26, listed in appendix III, who did not become founder members of the ICAEW for one reason or another. Their distribution between the founder bodies is:

Incorporated Society of Liverpool Accountants	2
Manchester Institute of Accountants	5
Society of Accountants in England	19
	<u>26</u>

Even though the majority of these were members of the Society of Accountants in England, the proportion of non-joiners from each of these three bodies was very similar. Four of the 26 did eventually become members of the ICAEW.

As already mentioned, three members of the Society of Accountants in England were probably students and did not qualify for founder membership of the ICAEW.

It is unclear, and is likely to remain so, why many of the remaining 23 did not join. From the available evidence it seems that some did not consider applying for membership at all, and as a consequence their names do not appear in appendix I or II. This may have been because, like Mathison of the Incorporated Society of Liverpool Accountants, they were about to retire from the profession. Others presumably thought that membership of the ICAEW was not worthwhile. It is possible that some resented having to pay an entrance fee to join the ICAEW when they had already paid to be admitted to their founder body. Whereas the Institute of Accountants was planning to pay the entrance fee of its members, the Society of Accountants in England had insufficient funds to do so (*The Accountant*, 1 May 1880: 5–6, 8 May 1880: 6). The latter, however, intended to refund the amount members had paid into the Society on a proportionate basis equivalent to about 23 pence in the pound (*The Accountant*, 5 February, 1881: 6). The Manchester Institute resolved to distribute £8 to fellows and £4 to associates, a significant contribution towards their respective entrance fees of ten and five guineas (*Minute Book*, 1870–: fo. 324; *Royal Charter*, 1880: clause 15). The shortfall may at least partially explain why members of the Society of Accountants in England and the Manchester Institute of Accountants feature in appendices I and II, and why all the members of the Institute of Accountants joined the ICAEW as founders. A further few may have chosen not to become chartered accountants because they wanted to diversify and combine accountancy with some other business, which with certain exceptions was not permitted under the terms of the *Royal Charter* (1880: clauses 19–21).

Conclusion

Accounting history, or any other type of history, is more than just a collection of dates, facts and figures. Nevertheless, a sound factual base is imperative so that data can be analysed and interpreted correctly. This article has exposed a number of errors in the formation dates and membership figures of the early English accountancy bodies contained in some of the authoritative literature on the profession.

The correct dates for the formation of the founder bodies are required for the sequencing of events. The order is important to explain and understand, for example, that the Institute of Accountants in London became a national body and changed its name in response to the dissatisfaction of provincial practitioners who were not prepared to join the Society of Accountants in England. The correct membership figures are also important. Taking Brown's figures at face value suggests that over seventeen per cent of members of the five founder bodies did not join the ICAEW. Once the membership of these has been increased to 651, the number of founder members of the ICAEW corrected to 600 and allowance made for dual membership, the proportion falls to about four per cent.

This paper has highlighted a number of potential problems and pitfalls facing the accounting and business historian. First and foremost, it has shown the significance of using primary sources rather than relying on secondary ones, although even the former have to be treated with a great deal of care; this highlights the desirability

of corroborating evidence wherever possible. Further, it has demonstrated the benefit of citing references so that later researchers can locate source material more easily, and the importance of writing in a clear and unambiguous way to avoid confusion.

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Appendix I

The following 22 names were extracted from the ICAEW's *Register of Applications Not Acceded To* (1880–):

Bath, Louis
Braithwaite, John
Cotton, George Pritchard
Cox, George
Cox, William John
Crowther, Joshua
Davidson, J.W.
Edwardson, Henry
Erskine, William T.
Edwards, Charles Henry
Hollins, Joseph
Jennings, Henry Robert
Jones, Robert Morgan
Job, William Keighley
Lawton, James Kinder
Macredie, Andrew
Morton, William Knight (note: Morton should read Moston)
McQuie, P.B.
Pember, Charles
Quant, William Augustus
Westall, George
Watson, Thomas Gerardin

All the above applications were from members of the founder bodies and were dated 11 May 1880. In the column headed 'Date at which Application was disposed of' is the word 'Charter'. It would seem that these individuals were not admitted to the ICAEW on the only possible grounds of the non-payment of entrance fees (*Royal Charter*, 1880: clause 15).

The accuracy of this register is brought into question because six of the above did become founder members of the ICAEW: G. Cox (his entry does contain the remark 'admitted 11th May 1880'), J.W. Davidson, A. Macredie, W.K. Moston, P.B. McQuie and G. Westall.

Of the remaining sixteen, four were members of the Manchester Institute of Accountants (J. Crowther, W.K. Job, J.K. Lawton and T.G. Watson) while the other twelve were all members of the Society of Accountants in England (*List of Officers, Fellows and Associates, 1st January, 1879*). One of these, C.H. Edwards, made another application on 24 November 1883 which was rejected on 5 December 1883. This second entry includes the remark that he was admitted on 4 February 1885 on a fresh application.

Appendix II

At a meeting of the council of the ICAEW on 2 August 1882 the secretary reported that ‘in accordance with Bye-Law 41 the right of the following members of previously existing Societies to become members of the Institute under section 4 of the Charter ceased’ (*Minutes of Council*, 1880–: ff. 171–2):

Braithwaite, J.
Edwardson, H.
Lawton, J.K. (note: added later at the end of a line)
Edwards, C.H.
Erskine, W.T.
Hollins, J.
Hutchinson, W.
Jennings, H.R.
Jones, R.M.
Pember, C.
Quant, W.A.
Sturge, F.

The *Bye-Laws* of the ICAEW came into force on 21 March 1882. Bye-Law 41 stated that no person could become a member until his entrance fee had been paid, and that if this fee had not been paid within two months of notice having been given, his right to become a member ceased. Following a reminder in May, the above individuals presumably did not pay their entrance fee. Most of these names already feature in appendix I. It is not clear why W. Hutchinson and F. Sturge appear in the above list for the first time; both were members of the Society of Accountants in England (*List of Officers, Fellows and Associates, 1st January, 1879*).

Appendix III

The following 26 members of founder bodies did not become founder members of the ICAEW:

Bath, Louis (S)
Braithwaite, John (S)
Buck, Robert (S)
Cotton, George Pritchard (S)
Cox, William John (S)
Crosland, Edward Henry (L); admitted to ICAEW on 7 February 1883
Crowther, Joshua (M)
Edwards, Charles Henry (S); admitted to ICAEW on 4 February 1885
Edwardson, Henry (S)
Erskine, William T. (S)
Harper, Herbert Edward (S)(s); admitted to ICAEW on 22 September 1880

Hollins, Joseph (S)
Hutchinson, William (S)
Jennings, Henry Robert (S)
Job, William Keighley (M)
Jones, Robert Morgan (S)
Lawton, James Kinder (M)
Mathison, William (L)
Nesbitt, George (M)
Pember, Charles (S)
Ricketts, Sidney John (S)(s); admitted to ICAEW on 4 August 1886
Quant, William Augustus (S)
Smith, Charles Beck (S)(s)
Stallard, John Stockdale (S)
Sturge, Frederick (S)
Watson, Thomas Gerardin (M)

Key

(L) = member of the Incorporated Society of Liverpool Accountants

(M) = member of the Manchester Institute of Accountants

(S) = member of the Society of Accountants in England

(s) = student member