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Lifestyle, Status and Occupational Differentiation in Victorian Accountancy

by

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Abstract

New insights are offered to the professionalization of accountants in Britain circa 1881 by examining the private foundations of occupational status and identity as manifested by domestic arrangements and residence patterns. Drawing on literature pertaining to the relationship between consumption and socio-cultural differentiation the study deploys empirical evidence from the British census to analyse status identifiers such as servant keeping, household location and neighbourhood structures. These aspects of lifestyle are taken as signifying practices of middle class affiliation and narratives of the social identification of professional accountants. The extent to which accountants achieved status through consumption practices is illustrated by comparisons with a range of other occupational groups and social classes in Victorian Britain.

Introduction

It is becoming increasingly apparent that understanding the professionalization of accountants requires venturing beyond the narrow study of the emergence and development of the professional organisations which institutionalised the craft. This paper responds to recent calls to investigate the multiple and dispersed sites of professionalization (Cooper & Robson, 2006) by revealing the importance of lifestyle practices to occupational status and differentiation. The study is sensitive to the exhortations of sociologists of the professions who suggest that less attention be devoted to the purely institutional dimensions of professionalism and more to the socio-cultural conditions of occupational advance.

Abbott (1988, p. 26), for example, has suggested that the fixation in traditional studies with organisational structures and the pursuit of market control focuses too heavily on the tangible outcomes of successful professional projects. He has indicated that professions are probably better understood by examining the social and behavioural characteristics of individual members rather than their associations (Abbott, 2002). Similarly, occupational sociologists in continental Europe, where the term profession is associated with broader conceptions of the middle class, often understand

professionalization processes to encompass more than attempts to establish organisations, institutionalise expert knowledge and entrench occupational monopolies (Kocka, 1990; Sciulli, 2005). In particular, “Dealing with the professions in the context of *Bürgertum* [middle class] research draws attention to the social and cultural prerequisites of professionalization projects” (Kocka, 1990, p. 69).

For commentators such as Siegrist (1990) professionalization may refer to diverse processes which constitute professions including the construction of occupational identities, the acquisition of socio-political power, the achievement of collective mobility and the attainment of elevated social status. The status dimensions of professionalism include the amassment of economic, social, cultural and political capital, the relative importance of which is conditioned by the exigencies of the particular historical context in which an occupation pursues professionalization (Siegrist, 1990). This emphasis on various forms of capital resonates strongly with the work of Bourdieu (1985, 1989) who stressed the multi-dimensional nature of the social space in which group claims are advanced and the manner in which agents deploy economic, cultural, social and symbolic capitals to establish their positioning within it.

There is also historical evidence in the British context which points to the importance of factors beyond the economic and the accumulation of occupation-functionalist traits to the achievement of professional status. Corfield (1995, p. 180) cites examples of professions “that did not organise professional associations, but which still managed to achieve social status and respect”. Studies of the accounting profession reveal the importance of factors other than the construction of institutional testaments to professionalism. Gendering the profession male (Kirkham & Loft, 1993), alignment with and recruitment from local social elites (Walker, 1991, 1993), and building prestigious headquarters have all been revealed as significant to the professionalization and status building of chartered accountants (Macdonald, 1989).

In the current study, the wider foundations of professional status are explored. Informed by the Bourdieusian recognition of the significance of cultural differentiation to professionals, the achievement of professional status is understood as a socio-cultural as well as a political process activated

across the private and public domains. It is assumed that the successful professional project requires not only that the practitioner display specialist knowledge and his organisation exhibit appropriate institutional traits but that he adheres to a lifestyle commensurate with professional status. Based on the notions that “consumption communicates social meaning” (Corrigan, 1997, p. 32) and membership of status groups is often dependent on the exhibition of distinctive patterns of behaviour and purchasing, the study draws on the concept of lifestyle to reveal the way in which the consumption choices of public accountants were expressions of individual and group identification with the respectable middle class.

The study focuses on social identification and occupational differentiation evident in consumption practices exhibited through the residential preferences and household structures of accounting practitioners in 1881. This was a formative juncture in the professionalization of accounting. Organisations of chartered accountants had formed in Scotland in 1853 and 1866 and a competitor, the Scottish Institute of Accountants, was established in 1880 (Kedslie, 1990; Walker, 1991, 1995). The Institute of Chartered Accountants in England and Wales was also created in 1880 from the merger of several local and national organisations established during the previous decade (Walker, 2004a, 2004b). This was a period when the title “accountant” embraced a diversity of occupational roles and meanings and when the boundaries of the “profession” remained in dispute (Anderson et al, 2005; Edwards et al, 2005; Edwards & Walker, 2007a).

An emphasis on lifestyle connects the paper with the much neglected study of the private everyday world of the accounting practitioner. In his introduction to the study of accounting in everyday life Hopwood (1994, p. 300) argued that “studies of accounting have ignored the importance of the wider cultural and interpretive context of both accounting *and the accountant*” (*emphasis added*). The author recognised that changes in the identity of the professional accountant are played out in the context of wider cultural transformations and that the public conceptions of the accounting craft and its practitioners, together with the significance thereof, are “created, shaped, sustained and managed” through diverse social and cultural practices including the architectural, artistic, culinary and ceremonial (Hopwood, 1994, p. 300). Of

particular importance to the current paper is the assertion that the everyday is an important arena for investigating “the shifting language and imagery of occupational differentiation” (Hopwood, 1994, p. 299).

It is suggested that such a focus is significant given that in Victorian Britain it was imperative that members of aspirant professional groups, such as accountants, gain recognition as respectable gentlemen in both their vocational and domestic lives. To illustrate the significance of lifestyle to status and occupational differentiation empirical evidence is drawn from the individuated data contained in the digitised British Census of 1881. In particular an analysis is provided of status identifiers such as servant keeping, household size and residential location. The extent to which professional accountants achieved elevated status through the private domain is indicated through comparisons with a range of other occupational groups and social classes.

In the following section the notion of lifestyle as a signifier of social status and as a basis for identification and cultural differentiation is explored. The importance of lifestyle as a socio-cultural determinant of professional status during the nineteenth century is then espoused and the contemporary significance of residence patterns and servant-keeping in that regard is discussed. The sources and methods deployed in the study are subsequently outlined before the empirical evidence of social identification and the inter- and intra-occupational status differentiation of accountants in Victorian Britain is presented.

Lifestyles, identification and cultural differentiation

A number of studies have shown how a focus on identity can illuminate the character of accounting professionalism and the construction of the accounting professional in modern-day settings (Anderson-Gough et al, 2001, 2002; Empson, 2004; Covaleski et al, 1998; Haynes, 2006, 2008). For the purposes of the current investigation identity assumes particular significance given its essential concern with establishing personal and collective similarity and difference (Jenkins, 2004, p. 4). Also important to the current study is the associated concept of identification. Whereas identity “is our understanding of

who we are and of who other people are” (Jenkins, 2004, p. 5), identification “is a game of playing ‘the *vis-à-vis*’” (ibid). Social location may be signified and social meaning conveyed by alignment with or divergence from other individuals or collectives. Such alignment can be projected by imitating the ideals and practices of esteemed ingroups.

The importance in this study of social identification expressed through mimicking the consumption practices of esteemed social aggregates accords with the recognition that in industrialism and especially post-industrialism “The material conditions of consumer society constitute the context within which people work out their identities” (Lunt & Livingstone, 1992, p. 24). In relation to the construction of the individual and collective identities of accountants the current investigation assumes that “The question ‘Who am I?’ is one which is as likely to be answered in terms of consumption patterns as it is in terms of an occupational role” (Bocock, 1993, p. 109).

The relationships between consumption, identity and identification feature prominently in the concept of lifestyle, or, as Weber would have it, “style of life” (Giddens, 1991, p. 81). According to Chaney (1996, p. 4) “Lifestyles are patterns of action which differentiate people” and thereby become a basis for social stratification. They are reflexive projects expressed through “practical vocabularies” which are used in “everyday life to identify and explain complexes of identity and affiliation” (p. 12). For Giddens lifestyle choice is formative to the constitution of self in high modernity:

The notion of lifestyle sounds somewhat trivial because it is so often thought of solely in terms of a superficial consumerism...But there is something much more fundamental going on ...we all not only follow lifestyles, but in an important sense are forced to do so – we have no choice but to choose. A lifestyle can be defined as a more or less integrated set of practices which an individual embraces, not only because such practices fulfil utilitarian needs, but because they give material form to a particular narrative of self-identity (Giddens, 1991, p. 81).

Lifestyle decisions are indicative of attempts to become immersed in “specific milieu of action” (Giddens, 1991, p. 83) - in the case analysed here the lifeworld of the professional in maturing industrial society.

Lifestyles thus represent practices and attitudes, usually expressed through patterns of consumption and behaviour, intended as signifiers of status and

identification. In particular, material objects become presentational symbols of self perception, and of social alignment and positioning (Miller, 1987, pp. 129-130). Material possessions communicate social meaning and the consumption of symbolic goods represents underlying economic value and power (Chaney, 1979, p. 59). Goods become “involved in endless definitions and redefinitions of social status” (Corrigan, 1997, p. 17). This is especially so in periods, such as the one studied here, where there was a deeply entrenched social hierarchy and consciousness of social placement (Miller, 1987, p. 135; Perkin, 1989, p. 82). As Veblen (1970) showed, the *nouveaux riches* asserted their social pretensions by translating income and wealth into material goods and leisure, consumed conspicuously not for their intrinsic utility but to demonstrate the possession of economic resources and to enhance social status.

The effectiveness of identification projects via lifestyles thus depends on performance and visualisation - forms of public “show” and the surface imitation of esteemed others. Such symbolic indicators of status are historically and culturally specific but might comprise fashionable adornment of the body; acquiring impressive places of residence; sophisticatedly decorated and furnished interiors; presence at cultural events; or, the display of emblems of association with venerated organisations (Chaney, 1996, pp. 99-111).

Bourdieu, whose work has recently been revealed as significant to understanding middle class identity in nineteenth and twentieth century England (Gunn, 2005), observed that professionals invest in such “cultural practices which symbolize possession of the material and cultural means of maintaining a bourgeois life-style and which provide a social capital, a capital of social connections, honourability and respectability that is often essential in winning and keeping the confidence of high society, and with it a clientele” (Bourdieu, 1986, p. 122). He thus recognised that the co-ordinates of collective status are not merely defined by position in relation to economic production and the pursuit of occupational claims. Status is also a consequence of the acquisition of assets and the outcome of competitive struggles in other, diverse fields.

Also relevant here is Weber's (1968, pp. 926-940) distinction between social stratifications founded on class and on status. This distinction emphasises social placement on the basis of cultural consumption, not merely positioning determined by employment relations (Chan & Goldthorpe, 2007). Recent studies suggest the enduring presence of a status hierarchy in British society: one which is not "simply an epiphenomenon of the distribution of income and education" but attributable to factors such as lifestyle (Chan & Goldthorpe, 2004, p. 397).

For Bourdieu the accumulation of cultural and social capital assumes particular significance given that other institutional attributes of professionalism, such as specialist qualifications and association membership, facilitate but may not guarantee vocational success. State sanctioned credentials and awards of royal charters comprise substantial economic assets which also generate symbolic capital on formal consecration by the state (Bourdieu, 1989). But they may not secure social positioning alone. The possession of cultural and social capital offers potential insulation from the damaging effects of credential inflation and devaluation, and the diluting effects of the proliferation of competing organisations (Bourdieu, 1986, p. 142). The latter have featured significantly in the history of the accountancy profession in Britain (Walker, 1991, 2004a, 2004b; Willmott, 1986).

As Bourdieu's (1986) analysis of *Distinction* illustrated, practices of cultural differentiation are especially important to professions: "in the course of modernity a new class of professionals or intellectuals has emerged and become powerful; and ...this group has strong reasons for attaching importance to, as well as being good at, manipulating criteria of discrimination – that is, lifestyles" (Chaney, 1996, p. 57). For aspirant occupational groups lifestyles (like the formal structures of professional organisations usually emphasised in studies of social closure) could also feature as bases of inclusion and exclusion. Lifestyles are important to:

...how social actors understand themselves as entities that are both part of new types of networks of "we" and "us", necessarily differentiated from "they" and "them", and as individual entities that simultaneously have a separate and unique existence. Lifestyles therefore provide a set of props for the person we would like to be that are comprehensible in the spaces and places we inhabit (Chaney, 1996, p. 119).

In the context of professional accountants' attempts to distinguish themselves from their *soi-disant* competitors, symbolic indicators of differentiation beyond the workplace could be important to consolidating distinctiveness and separate group identities (Chaney, 1996, pp. 119, 120). Dramaturgical displays of gentility, respectability, morality and idealising the domestic space, also constituted recognisable modes of living which declared accountants' identification with the wider middle class during the nineteenth century.

An indication of the significance attached by earlier generations of accountants to lifestyle modes, network affiliations and socio-cultural indicators of bourgeois status is provided by the content of their obituaries in professional journals such as *The Accountant* and *The Accountants' Magazine*. In addition to relating the vocational accomplishments of the deceased, obituaries also frequently refer to: residence; church affiliation; philanthropic acts and association with charitable organisations; membership of learned societies in the fields of statistics, music, literature and art; participation in the voluntary movement, freemasonry and gentlemanly sports, and; activity in local politics and administration. Obituaries of the most eminent accountants often provide lists of funeral attendees which reveal the social circles in which the deceased moved. Such sources also provide testimonies to the respectable and gentlemanly character of the professional accountant.¹

In order to comprehend the manner in which social status and social identification could be expressed through lifestyle it is necessary to locate the patterns of consumption and behaviour which symbolised professional and middle class standing in the site and period under investigation.

Lifestyles and socio-cultural determinants of professional status in nineteenth century Britain

¹ For example, the obituary of William Turquand, first President of the ICAEW, refers to his being "thoroughly capable, truly honourable and upright, and universally respected. A perfect gentleman, with not only the best of reputations out of his office, but – which is saying more...in it" (*Accountant*, 31.3.1894).

The focal year of this study, 1881, fell in a period of socio-economic and political change. It was in the late nineteenth century that “non-landed incomes and wealth had begun to overtake land alone as the main source of economic power” (Perkin, 1989, p. 64; Hobsbawm, 1987, p. 171). Political power was increasingly reposed in the hands of the professional, commercial and industrial middle classes rather than the landed gentry (Thomas, 1939, pp. 4-5, 14-15; Thompson, 1963, p. 276; Guttsman, 1968, pp. 77-78; Perkin, 1989, p. 69). The 1881 enumeration of the people occurred at the end of the period (1840-80) that witnessed the “emergence and consolidation of the Victorian middle classes” (Gilmour, 1981, p.2). This expanding and increasingly powerful social stratum comprised a broad status hierarchy: “At the top the middle class merged with the fringes of ‘society’ which some tried desperately to enter. At the bottom they overlapped in income, though not in lifestyle, with the prosperous working class, from which many of them had been recruited” (Perkin, 1989, pp. 80-81; also Hobsbawm, 1987, p. 180).

Firmly entrenched at the head of the middle class were members of the professions. In Victorian Britain the professional was expected to comply with two overlapping codes of behaviour - gentility and respectability (Fisher, 1993). The successful pursuit of a professional project required collective adherence to these attributes (Duman, 1979, p. 113). Professional standing was achieved by complying with informal codes of personal conduct and societal displays of integrity. Gentlemanly status was traditionally associated with the financial independence and polite conduct of the upper classes. Professionals however, were obliged to earn a livelihood by selling services (Duman, 1979). Hence, for professional men gentlemanly standing was revealed by adherence to a defining ideal, that of public service. According to Corfield (1995, p. 174) “From the sixteenth century onwards, professional men were routinely styled as ‘gentlemen’”. This broadening concept of gentleman also embraced “moral claims to pre-eminence, appealing to values which were shared throughout ‘respectable’ society and beyond” (Tosh, 2002).

Gentility was thus related to the other essential code of behaviour and social trait, respectability. Respectability was “a creed and a code for the conduct of personal and family life” and came to be closely (but not

exclusively) associated with the middle class (Huggins, 2000). Respectability demanded a strong work ethic, adherence to contemporary standards of morality, and the inculcation of the virtues of “integrity, honesty, fidelity, probity and impartiality” in one’s working and private life (Harris, 1994, p. 108). According to Thackeray “Respectable Society” was “the class of lawyers and merchants and scholars, of men who are striving to get on in the world, of men of the educated middle classes of the country” (quoted in Fisher, 1993).

As the foregoing suggests the site for displaying the successful achievement of gentlemanly respectability was not only the place of employment. Professionals could reveal their standing through participation in the social, political and cultural lives of their localities and the domestic establishments that they maintained. Achieving respectability in Victorian Britain meant “maintaining a respectable front”, exhibited in churchgoing², dress³ and inhabitation of a well ordered household in a respectable district (Best, 1985, pp. 279-286). For Bourdieu, property was a particularly important means of institutionalising and expressing the successful amassment of economic capital and indicating social positioning. He noted “It is true that one can observe almost everywhere a tendency toward spatial segregation, people who are close together in social space tending to find themselves, by choice or by necessity, close to one another in geographic space” (Bourdieu, 1989, p. 16).

Thus, the locales for the pursuit of social status and identification with the professional class were various, encompassing not only the business world but also the personal and domestic. Male claims to authority, respectability and citizenship in the public domain often rested on one’s standing as the head of a household. The income generated from the pursuit of a vocation offered opportunities for acquiring material possessions and adopting patterns of consumption which demonstrated social position and contributed to status

² In 1881 it was satirically remarked that “With a view to extend his influence and obtain a recognised character for steadiness, C.A. makes himself busy and useful in the church, and seeks and receives election as an elder” (Trickeries of Professions. The C.A.)

³ In some vocations dress was (and remains) an important signifier of professional identity (and of rank within), as in the uniforms of commissioned officers, the priest’s cassock and the medical dress of physicians. Some accountants were identifiable by their sporting a dark morning (frock) coat, top hat, striped trousers and umbrella (*Accountant*, 13.9.1902).

building. Resources derived from professional practice could be transformed in the “expressive environments” of the private to illustrate progression in and relationships with wider society (Miller, 1987, p. 8).

Successful members of the Victorian bourgeoisie displayed their wealth by constructing country houses comparable in their magnificence to those occupied by the gentry (Thompson, 1988, pp. 159-165). From the 1830s onwards, developers responded energetically to the growing demand for status-enhancing properties in the suburbs (Davidoff & Hall, 1987, p. 368). Here were built “houses of many different grades and sizes, attuned to the many layers of the middle classes” (Thompson, 1988, p. 165; Burnett, 1993, pp. 104-110). For professional men a substantial residence in a gentrified neighbourhood served as a demonstration of vocational success and inspired confidence among potential clientele. The house was a visible, public expression of substance and respectability: “Better than any other symbol, the house conferred and announced status” (Burnett, 1993, p. 110):

In theory, home was the private space of families. In practice – unacknowledged – houses were another aspect of public life. “Home” was created by family life, but the house itself was inextricably linked with worldly success: the size of the house, how it was furnished, where it was located, all were indicative of the family that lived privately within. His family’s mode of private living was yet a further reflection of a man’s public success in the world. Income was no longer derived primarily from land: the professional and merchant classes, as a group, were now substantially wealthier than they had ever been, and they imitated the style of their social superiors in order to live up to their new status (Flanders, 2003, p. xxvi, xxviii).

Such “continuities between public and private spheres” (Nelson, 2003, p. ii; Davidoff & Hall, 1987) offer the prospect that both the vocational and domestic personas of accountants could contribute to the achievement of the professional status of the occupation during the nineteenth century. For among the Victorian bourgeoisie:

...the home now received much more attention as a badge of social position. Already by the 1830s the kind of household described here had become not simply a by-product of middle-class status, but an essential qualification for that status. Occupation, or “calling” in more elevated usage, was the nub of middle-class masculine identity, it is true. But domestic circumstances *were the most visible and reliable guide to a man’s level of*

*income*⁴ (and thus his success at work), as well as being a mirror of his moral character (Tosh, 1999, p. 24, *emphasis added*).

Among these “domestic circumstances” the presence of a domesticated wife or “Angel Mother” (Tosh, 1997, p. 45) was testament to gentlemanly status. But another circumstance of the private realm could assume even greater import. The manner and extent to which the household was serviced by domestic labour ranked first in the “paraphernalia of gentility” (Banks, 1954, chapter 6; also Hobsbawm, 1987, p. 180; Schwarz, 1999). In addition to relieving his dependents from the drudgery of housework, the employment of domestic servants was a “method of imputing pecuniary reputability to the master” of the house (Veblen, 1970, p. 55). Servant keeping was a lifestyle attribute identified by contemporaries as an essential determinant of membership of the middle classes. The presence or absence of servant assistance defined social standing:

Almost every Victorian family that considered itself socially respectable proclaimed its status by employing as many servants as its finances could stand. At the very least, a daily girl or one girl living-in, was essential if the lady of the house was to avoid demeaning herself by engaging in domestic manual labour (Seaman, 1973, pp. 141,142; Walker, 2002).

Moreover, “the association between servant-keeping and middle-class status intensified” during the Victorian period (Tosh, 1999, p. 19).

Given that the assumption of bourgeois status required aspirant professionals to display lifestyles associated with “the servant-keeping class” (Rowntree, 1901, p. 117), data on domestic servants is utilised as the central signifier of social identification and positioning in this study. Three types of evidence are presented in order to gain a clearer understanding of the extent to which accountants appear to have succeeded in projecting an image of professional status and occupational differentiation through their domiciliary arrangements in the census year 1881:

- An inter-occupational comparison between the accountants and selected other occupational groups;

⁴ Numerous publications in Victorian times detailed the cost of servants and the levels of income required to support the full range of domestic assistance (see Banks, 1954, chapter 5).

- An intra-occupational analysis of accountants that focuses on the social standing of qualified compared with unqualified practitioners and provides insights to organisational and spatial variations in status within the former grouping (Edwards & Walker, 2007a);
- A study of residential patterns of accountants that highlights the social standing of immediate neighbours and the status of the neighbourhoods that they inhabited.

Before engaging with each of the foregoing themes, the sources and methods employed in the study are described.

Sources and methods

This study of professional lifestyles, status and occupational differentiation exploits the potential for socio-historical research offered by three data sources based on outputs from the 1881 census. These are: the *1881 British Census and National Index*; the North Atlantic Population Project⁵ (NAPP); and the Ancestry.com website covering England and Wales.

The *1881 British Census and National Index* (1999) was compiled by the Genealogical Society of Utah (*GSU Index*) which transcribed 1.2 million pages of original Census Enumeration Books (CEBs). The *GSU Index* was searched by occupation to identify all individuals who described themselves as accountants on census night, 4-5 April 1881 (for further details, see Edwards & Walker, 2007b). The variables extracted from the *GSU Index* were: name; age; occupation; relationship to head of household; neighbours; location of residence; and number of servants. Qualified accountants were identified from the membership lists of the professional bodies to which they belonged and other relevant sources.⁶ These data were interrogated using excel spreadsheets to discover household structures and residential preferences.

⁵ This project involves collaboration between Statistics Iceland and research teams from the Universities of Montreal and Ottawa (Canada), Essex (Britain), Bergen and Tromsø (Norway), and Minnesota (US).

⁶ Members of the ICAEW were identified from: ICAEW (1881); ICAEW membership lists 1880-1925 (MS28/465). Scottish chartered accountants from: *Post Office Glasgow Directory for 1881-1882*; Institute of Accountants and Actuaries in Glasgow, Admissions Book No 1, 1853-1891 (GD470/2/19); *Slater's Royal National Commercial Directory of Scotland*; Society

The NAPP database “brings together late-nineteenth century complete-count census microdata from Canada, Great Britain, Iceland, Norway, and the United States onto a single harmonized database” (Roberts et al., 2003, p. 80). The site for Great Britain covers 6,187,247 households with variables and codes used to describe the content of the return for each item. For example, occupations are a variable (designated OCCSTRNG) within which are contained 414 separately coded occupations. The variables are coded numerically, in the main, but with alphabetic characters (“strings”) used to transcribe names and occupations. Users can access data through an on-line data extraction system.⁷ The availability of this resource dramatically increases the scope for studying the socio-economic landscape of late-nineteenth century north-western Europe and North America.

The Ancestry.com (genealogical) website was used to provide further detail, where required, and to resolve inconsistencies in the data derived from the other two sources. The quantitative analysis derived from the foregoing was supplemented by anecdotal evidence of the domestic circumstances and lifestyles of accountants drawn from obituaries, local histories and published biographies.

Selecting the occupation study set

The classification of the British population according to occupation and industry began with the 1851 census. Banks (1978, p. 191) considers that the classes and sub-classes then used “may be thought of as socially distinctive, and in this sense the 1851 and subsequent systems of classification comprise a social structure of some importance”. But, he cautions, “this type of structure necessarily lacks the element of superiority-inferiority which is implicit in the social standing or class structure analysis as this is usually understood” (see also Stevenson, 1928).

(Table 1 about here)

of Accountants in Aberdeen, Minute Book No. 1 (GD470/3/5); Society of Accountants in Edinburgh, Registers of members (GD470/1/105 and GD470/104).

⁷ <http://www.nappdata.org/napp-action/createExtract.do>

Table 1 reveals that the 24 occupations included in the current study were selected as representative of the occupational classes⁸ used to compile the published census report entitled *Ages, Conditions as to Marriage, Occupations, and Birth-Places of the People* (General Report, 1881b). Given that the 1881 census classification of occupations was not intended as a social status hierarchy it is not used in that manner for the purpose of this investigation. Numerous social status classification schemes have been devised by historians to facilitate the analysis of occupational data (Mills & Schürer, 1996b, pp. 141-159). Here, the recommendation of Mills and Schürer (1996b, p. 159) is followed:

We think it is good advice to suggest that at the outset of their work students of the CEBs should look carefully through the literature to find pieces of research on similar lines to those contemplated. Having identified some points of comparison, the classification schemes used in the relevant studies should be replicated, at least for comparative purposes, if not throughout the entire study.

The prior studies consulted for the purpose of selecting a social status classification were Armstrong (1974), Banks (1978), Mills and Mills (1989), and Walker (1988). A comparison of these revealed that the occupational and status group classification developed by Walker (1988, pp. 270-275), for the purpose of studying recruitment to the accounting profession in Edinburgh, 1854-1914, was most useful. Although Walker's scheme was constructed on the basis of a localised investigation of social structure, its sensitivity to status as an extension of class is aligned to the emphasis of this study, and it has been applied in other historical investigations of the accounting profession in Britain (Lee, 2004, Walker, 2002, Edwards & Walker, 2007a).

Identifying distinctive occupations

Table 2 lists census sub-orders⁹ encompassing the 24 occupational groups selected for the purpose of this study. The second column gives the codes

⁸ The six classes were: professional, domestic, commercial, agricultural, industrial and unoccupied. The domestic class, which consists mainly of servants, and the unoccupied class do not contain relevant occupations for comparative purposes.

⁹ Occupational classes I-V were divided into orders and sub-orders. For example, "accountant" was Class III (commercial), Order 5 (persons engaged in commercial occupations), sub-order 1.

allocated to those census sub-orders in the NAPP database, commencing with accountant, code 69. The next three columns reveal that the Historical Data Service at the University of Essex applied reasonably successfully the instructions issued to the census clerks employed in 1881 concerning the classification of occupations reported by householders and enumerators. The final column gives totals, extracted from the NAPP database, for those who were also heads of household.

(Tables 2 and 3 about here)

To obtain these figures, an “extract” covering 24 census sub-orders and 1,193,326 people (Table 2) was obtained from the NAPP website in the form of a syntax file that could be analysed using a range of statistical packages. In this study SPSS (Statistical Package for the Social Sciences) was deployed. The extract was divided into 24 separate files – one for each census sub-order studied – and the RELATE¹⁰ variable was used to identify heads of household totalling 570,632 (Table 2). Banks (1978, p. 191) warns that the use of occupational data for the analysis of social structure may require researchers “to make as reasonable a subdivision of the returns under separate occupations as possible wherever there is evidence that people of different social standing have been put together under the same occupational name”. It is for this reason that we considered it necessary to scrutinise the NAPP variable OCCSTRNG to identify distinctive occupations within census sub-orders for the purpose of meaningful inter-occupational comparisons.¹¹ For example, from the census sub-order barrister, solicitor were removed heads of household with the following occupational descriptions (unless linked with the word solicitor): advocate, attorney, barrister, law/parliamentary agent, lawyer, proctor. This reduced that dataset from 13,536 barristers and solicitors (Table 2) to 10,280 solicitors (Table 3). From amongst the tailors (numbering 86,402, Table 2) were extracted the master tailors (8,069, Table 3) by confining attention to those whose OCCSTRNG encompassed that label or

¹⁰ RELATE codes the relationship of each individual to the head of the household with the head him/herself allocated the number 101.

¹¹ For example, 74% the households headed by members of the “bank service” group employed domestic servants and, for that group as a whole, the servants/household mean was 1.2. Within that group are bank clerks with status indicators of 63% and 0.83 (Table 4) and bank managers with corresponding measures of 92% and 1.9.

contained other evidence of self-employed status (e.g. the engagement of employees or apprentices). For accountants, the relatively minor reduction in entries from 8,219 (Table 2) to 7,992 (Table 3) resulted from the exclusion of actuaries, auditors, treasurers and licensed appraisers.

In England and Wales, the occupational distinction between accountants, bookkeepers and clerks was not always clear-cut in the late nineteenth century (Kirkham & Loft, 1993; Parker, 2004; Walker & Edwards, 2007a). It was therefore decided that this study should also examine levels of servant assistance in the homes of accountant clerks and bookkeepers to discover whether, by 1881, accountants had achieved a lifestyle which signalled social differentiation from these related occupations. Neither accountant clerks nor bookkeepers were classified as a separate occupational group in the 1881 census; the *Instructions to the Clerks Employed in Classifying the Occupations and Ages of the People* required their inclusion under the heading commercial clerk (Edwards & Walker, 2007b). However, given knowledge of the need to exercise “Caution in respect of entries relating to accountant clerks” (Edwards & Walker, 2007b, p. 43), NAPP files reported in Table 2 were studied for evidence of their allocation, together with that of bookkeepers, to other occupational groups. Ninety-eight per cent of the 6,292 entries in the constructed category bookkeeper, accountant clerk (Table 4) were obtained from the census sub-order commercial clerk (Table 2).

As a result of these exercises, designed to enable comparison of the status and lifestyles of distinctive occupations, the head of household total was reduced from 570,632 (Table 2) to 169,581 (Table 4).

Finally, the NAPP database and the GSU *Index* both understate significantly the number of accountants in Britain in 1881. This arises principally because many accountants working in commerce and industry were classified elsewhere by the clerks abstracting the CEBs. For example, accountants working in banks or railway companies were allocated, respectively, to the sub-orders “bank service” and “other railway officials & servants” (Table 2), while many accountants working elsewhere in industry and commerce, e.g. for brewers, drapers and grocers, were counted as “commercial clerks” (Edwards & Walker, 2007b, pp. 62-63). Such accountants

were identified and transferred to the accountant occupational group for the purpose of making the supplementary calculation reported in footnote 12.

In the following sections the results of the study of the lifestyles and status of accountants, focusing principally on domiciliary arrangements measured by levels of servant keeping and residence patterns, are revealed.

Inter-occupational dimensions of status, identification and differentiation

Domiciliary arrangements in the Victorian period were central to endeavours by the aspirant middle class to create an aura of social respectability:

Servants were, as consumer durables are today, a symbol of status, signalling to the world the stage that the family had reached. The wife of an assistant surgeon in 1859 said, "I must not do our household work, or carry my baby out: or I should lose caste. We must keep a servant (Flanders, 2003, p. 93).

Table 4 presents the two key measures of servant assistance (percentage of households with servants and mean servants per household) for 25 occupational groups in 1881. Its purpose is to enable an exploration of the socio-economic position of accountants through comparison with selected occupations based on relative rankings and social status divisions.

(Table 4 about here)

Heading the social hierarchy are peers, MPs & privy councillors (Table 4). Ninety-eight per cent of this group had servants residing in their household on census night and the servants per household mean was marginally greater than ten. At the other end of the social scale were 3,315 carriers of coal who together employed a total of 36 servants. The ranking of some of the occupations in Table 4 differs depending on the measure of servant assistance employed. In particular, silk manufacturers and drapers are ranked significantly higher on the basis of servants per household. We attribute this to the fact that the NAPP counts apprentices and workers, who are sometimes numerous, living with their employers as (non-domestic) servants. Bank clerks, in contrast, are located six places lower when the servants per household statistic is applied. This group is known to have had middle class pretensions but limited financial means, and the data reveal that 75% of the

servant-assisted households employed only one servant, indicating substantial reliance on the “single maid-of-all-work [which] was taken to be the dividing line between the most marginal middle-class household and the labouring class below” (Tosh, 1999, p. 19). For the remaining groups, the rankings based on the percentage of households with servants and average servants per household were almost identical.

The proportion of households headed by accountants with servants was 49% and the mean was 0.69 (Table 4).¹² The appendix to this paper identifies a number of deficiencies in the content of the NAPP database, and it is therefore reassuring to note that the overall measures of servant keeping by accountants that it generates are almost identical to those obtained from the database constructed, for the purpose of this study, from the transcribed version of the 1881 census and used to examine intra-occupational features of the accountant group in the next section of this paper (Table 5).

Applying Walker’s (1988, pp. 270-275) classification of social status groups (Table 1), it was discovered that accountants were located behind those of independent means, each of the four professional occupations, those engaged in distribution and processing, and the representative occupation from manufacturing. Accountants were also ranked behind the four occupational groups from commerce and the elite white collar worker, the bank clerk. On the basis of their servant keeping accountants were located in the status hierarchy only above the remaining white-collar groups, nurserymen (representing the farming social status group) and manual workers.

It is therefore clear that, overall, the domestic structure of accountants’ households signalled a modest, lower middle class lifestyle in 1881. However, the accountant occupational group contained a diversity of status gradations. It included accountants self-employed in public practice, employees in public practice, and accountants engaged in commerce or industry. Further, the public practitioners might be members of a professional organisation (the minority) or unqualified.

¹² These statistics remain unchanged when 1,113 accountants, extracted from the other occupational groups covered by this study, are included.

Before engaging, in the next section, with census data that enables the disparate lifestyle characteristics of the distinctive segments of the accountant occupational group to be identified and evaluated, we should note that Table 4 reveals that the associated occupation of bookkeepers and accountant clerks ranked ahead only of railway clerks among white-collar workers. In terms of servant keeping they trailed the three skilled manual groups. This finding is indicative of the emergence of clerking functionaries as the “white-collar proletariat”; a term coined in the inter-war period “to emphasize the pathetic self-deception of the blackcoated worker who was seen as indulging in middle-class pretensions on a working-class level of living” (Lockwood, 1958, p. 14).

Intra-occupational dimensions of status, identification and differentiation

In this section we further explore levels of servant assistance – the “badge of middle-class status” (Tosh, 1999, p. 19) – to gain an understanding of the relative social positioning of qualified and unqualified accountants in Britain in 1881. In particular, we examine whether qualified accountants’ lifestyles signalled possession of a gentlemanly status that did not surface at the level of the occupational group as a whole. Studying first the position nationally (Table 5), households were analysed between those headed by Scottish chartered accountants, ICAEW members, and accountants resident in Scotland or England and Wales who were not members of professional organisations at the time of census, here described as unqualified. For the purpose of this exercise, we have utilised, in addition to the GSU *Index* and Ancestry.com, the membership lists of the ICAEW and the chartered societies of accountants in Edinburgh, Glasgow and Aberdeen.

(Table 5 about here)

It was in Edinburgh and Glasgow in 1853 that the first professional organisations emerged in Britain. It is generally accepted that public accountants in nineteenth century Scotland (and Edinburgh in particular), with their strong links to the landed classes and the legal profession, enjoyed a higher social standing than their counterparts in England and Wales (Walker, 1988, pp. 12-22). This is certainly borne out by the statistics reported in Table

5 which reveal that 96% of Scottish chartered accountants headed servant-assisted households and employed an average of 2.72 domestics. These measures of middle-class status exceed those of all professionals covered by this study. Indeed, the servants/household mean for Scottish CAs exceeds that of all other occupations with the exceptions of peers, MP's & privy councillors and bankers (Table 4).

The contents of Table 5 assist our understanding of the context in which professional bodies were created in England and Wales. It is known that the formation of a national organisation – the ICAEW in 1880 – was expected to solidify the distinction between the reputable and the *soi-disant* or “so-called” accountants who threatened to damage the public image and reputation of the entire occupational group (Walker, 2004a, chapter 5; Walker, 2004b).

Eighty-four per cent of ICAEW-qualified accountants who headed households on census night employed domestic servants, and the mean per household for that set was 1.54. This located them solidly among the professional classes (inferred from Table 4). In sharp contrast, only 45% of the households of unqualified accountants in England and Wales, the bulk of whom were accountant-employees rather than public accountants, benefited from servant assistance and the mean per household was just 0.57 – measures which place them among the senior ranks of white-collar workers, but behind commercial groups and those engaged in distribution and processing (Table 4). It appears therefore that there was a substantial gulf, in terms of style of life, between those accountants who were members of the ICAEW and those who were not. The formation of the ICAEW *may*, as contemporaries claimed, have served to separate the reputable from the less reputable accountant. It appears that organisation offered a public expression of occupational differentiation which was also evident in the display of bourgeois status via consumption patterns, through household structure in particular.

Table 5 extends intra-occupational analysis by examining servant assistance in the three English cities where professional organisations were first formed in 1870-1871, Liverpool, London and Manchester. A problem with using census data to examine localities is that accountants did not necessarily reside in the cities where they worked. The middle classes increasingly

moved to the suburbs and rural communities in close proximity to urban centres (Thompson, 1988). Also, the boundaries between London and adjoining counties are difficult to draw. For London, these problems were resolved by using Middlesex as its surrogate. For Liverpool and Manchester, adjacent census areas indicated by their arrangement in the *GSU Index* were included for the purpose of constructing Table 5.

Chartered accountants in Middlesex were sufficiently successful to enable employment of an average of 1.93 servants per household - significantly above the average for members of the ICAEW (1.54). The corresponding figure for unqualified accountants in Middlesex (0.62) was also higher than the national average for this group (0.57).¹³ For Liverpool, most of the status measures were fairly similar to the national averages but below those for Middlesex. For Manchester, most status measures were lower than those of each comparator, and the negative discrepancy is particularly evident for qualified accountants.¹⁴ Within their own localities professional accountants in and around the provincial cities were likely to have assumed a high social standing. However, these findings indicate they did not exhibit lifestyles which were as elevated as their brethren in London. Accountants in the metropolis were influential in determining the institutional configuration of the profession during the 1870s and 1880s.¹⁵ It appears that they were key participants in setting the social as well as the professional status of English public accountants.

Thirty-eight of the ICAEW's 45 council members were returned as heads of household in the 1881 census. All possessed at least the minimum indicator of middle-class status (one domestic servant), and the servants/household mean was 2.90. Former members (15) of the elite London Institute had an average of 4.01 servants per household compared with 2.13 for the remaining 23 councillors. Confining attention to accountants living in Middlesex, former

¹³ Both categories of Middlesex accountants also reveal higher proportions of households with servants than did their counterparts at national level.

¹⁴ Confining each of these calculations to the wards comprising the central Liverpool City and Manchester City census districts produces similar results.

¹⁵ The process of merging five accountancy bodies to create the ICAEW in 1880 was controlled by the City-accountant dominated Institute of Accountants (London Institute) (Walker, 2004a). Edwards et al. (2005) reveal that London Institute control over the affairs of the ICAEW was manifest in a number of ways, particularly office holding.

members of the London Institute (14) had, on average, 4.07 servants compared with 2.13 for the other eight councillors living in that census district. A comparison of London-based accountants with what has been described as “a residual, identified collectively as ‘country accountants’” (Walker, 2004a, p. 254) gives a servant mean of 3.36 compared with 2.25. We may therefore conclude that ICAEW Council members in general, and those who were former members of the London Institute in particular, headed households whose domiciliary arrangements aligned them with the established professions to which they aspired.

In the next section we examine the manner in which social status and identification were signified by residential arrangements and neighbourhood patterns.

Residential signifiers of social status and identification

As illustrated earlier the built environment assumes particular significance in the context of lifestyle and social differentiation (King, 1980). The size, location and architecture of houses offer substantial opportunities for conspicuous consumption and displays of social position: “Buildings are enormous artefacts, immovable, extremely expensive, highly visible and highly desirable” (Miller, 1987, p. 170). The gentlemanly respectability required of the Victorian professional was enhanced by the location of business offices in central and prestigious districts (Carnegie & Edwards, 2001). The siting and appearance of a professional organisation’s offices also served as a public testament of its members’ aspirations for elevated social standing. For example, the decision by the ICAEW to commission a prestigious headquarters in the City of London, in the late 1880s, has been described as part of the process of “building respectability” (Macdonald, 1989; see also McKinstry, 1997; *Accountant*, 1890, p. 353).

The location, as well as the design, of the houses occupied by individual accountants also played a significant role in determining social status. In Flanders’ estimation (2003, p. xi) “It was important [in Victorian society] to have neighbours of equal standing, so that a social homogeneity was achieved”. Expanding transport networks during the nineteenth century facilitated the flight of the middle classes from urban centres to the suburbs

and thereby heightened residential segregation by social class (Burnett, 1993, pp. 188-216; Shaw, 1977, p. 33).

In addition to infrastructural and environmental factors, residential location was also influenced by changes in social mores. Of particular importance was the increasing separation of work and domestic space among professionals and the trading classes. Gradually “[f]rom being a site of productive work, the household was increasingly becoming a refuge from it” (Tosh, 1999, p. 14; see also Davidoff & Hall, 1987, pp. 357-359), often for the very practical reason that trade and business districts were increasingly non-conducive to comfortable living and good health (Flanders, 2003, p. xliv). Hence, during the 1850s 58% of Edinburgh chartered accountants appear to have resided at their office address; by the 1890s only 17% did so (Walker, 1988, p. 104). The same trend occurred in England. For example, William Welch Deloitte (the founder of modern-day Deloitte) started his career in practice living over the office but, in 1858, he and Mary Ann bought “a farm-house with considerable land attached” in Southall, Middlesex and “at considerable expense converted it into a comfortable house and made gardens, lawns etc. of some acres” (Parker, 1980, n.p.; *Accountant*, 27.8.1898). It has been suggested that the social standing of one eminent accountant was sufficient to encourage suburban development. John Young, of the leading firm of Turquand, Youngs & Co., London, “built the first house on Blackheath ... and called it Elgin Lodge. All around it streets have grown up that made the Heath now one of the most important suburbs of London” (*Accountant*, 15.12.1888).

Social zoning

In this section, we consider how the accountants’ professional status in 1881 might have been aligned to and reflected in the residential space they occupied and the social standing of their immediate neighbours. The analysis is based on the relationship between social positioning and spatial segregation (Bourdieu, 1985). According to Tosh (1999, p. 25), during the nineteenth century “moving house was one of the surest signs of moving ‘up’ (or ‘down’) ... A change of aspiration or income was quickly reflected in a better address”. The ability of the (aspiring) middle classes to move to homes capable of signalling their desired social status occurred with an “astonishing

flexibility” that was facilitated by the fact that most rented rather than owned the accommodation in which they lived (Thompson, 1988, p. 171).

Table 6 supplies for members of each accountancy organisation in 1881 the occupations of their four immediate neighbours (two on each side) where these could be ascertained from census returns. The “Total” column reveals that the vast majority of professional accountants appear to have resided in middle-class districts given that 85% of their neighbours followed occupations in social status groups (SSG) 1-7. Indeed, nearly one-third (32%) of the neighbours were professionals or people of independent means (SSGs 1-2). The significance of these findings becomes more apparent when comparison is made with figures for the whole occupational landscape in 1881. Professional occupations in the census returns accounted for just 3.5% of the occupied workforce,¹⁶ whereas the figure for non-manual workers (SSGs 1-7) was in the region of 20% (Perkin, 1989, pp. 79-80).

(Table 6 about here)

Table 6 reveals significant differences in residential status according to membership of particular professional organisations. Twenty-eight percent of the neighbours of ICAEW-qualified accountants were in SSGs 1 and 2 compared with 50% in the case of Scottish chartered accountants. Indeed, 63% of the neighbours of Edinburgh chartered accountants were professionals or people of independent means. When studying neighbours in SSGs 3-6 (manufacturers, merchants, farmers and retailers), there was virtually no difference in the overall figure (34% and 35% respectively) for Scottish chartered accountants and members of the ICAEW, respectively, though, within that figure, Scottish CA’s had rather higher proportions of manufacturers and merchants as neighbours. Chartered accountants in England and Wales were much more likely to be found living among white collar and manual workers than their Scottish counterparts; 37% compared to 17%.

¹⁶ This figure is arrived at by expressing military officers (from Class 1, Order 2: persons engaged in the defence of the country) plus other professionals (from Class 1, Order 3: persons engaged in professional occupations) as a percentage of all those in occupation (Classes I-V),

Table 7 tests the neighbourhood data for evidence of a capital city/provinces divide with Middlesex again serving as proxy for London.¹⁷ Professional accountants living outside London resided near fewer professionals and people of independent means and in closer proximity to manufacturers, retailers and semi- and unskilled workers. These findings are consistent with variations in the socio-economic structures of towns and cities such as London's position as a commercial and administrative centre and the focus of manufacturing activity in Birmingham, Yorkshire, Lancashire, the North East and South Wales. The bifurcation between capital city and the provinces is more marked in Scotland where 62% of Edinburgh-resident professional accountants lived adjacent to members of SSGs 1-2, compared with 36% in the rest of the country. In contrast, professional accountants living outside the capital city were much more likely to reside in the vicinity of manufacturers, merchants and skilled manual workers. The higher figures for manufacturers and merchants reflected the location of 49 professional accountants in Glasgow in the heavily-industrialised areas of Govan and Barony.

(Table 7 about here)

Table 8 compares servant keeping by professional accountants with that of their immediate neighbours in 1881, analysed by the organization to which they belonged. For every group, accountants had a greater proportion of households with domestic servants and a higher average number of servants than their immediate neighbours. This may indicate the greater income and wealth of accountants, and the fact that virtually all of them were still working at the time the census was taken. Among households *with* domestic servants, the neighbours' figures were between 10% and 23% lower than those of accountants. For the servant mean (leaving aside seven members for the Scottish Institute of Accountants), the negative differential is between 18% and 28%. For each of the two yardsticks of servant assistance, the largest dichotomy occurs in the case of households headed by Edinburgh chartered accountants.

¹⁷ Expanding the definition of London to include Greater London East and West increases the number of accountants captured from 149 to 296 but leaves the proportions of neighbours in each SSG virtually unchanged.

(Table 8 about here)

This examination of neighbourhoods reveals strong residential connections between professional accountants and members of the middle class. The social status of Scottish chartered accountants, and especially those in Edinburgh, was found to be particularly high.

Lifestyles of the professional elite

In this section the domiciliary circumstances of a small number of public accountants who had achieved high social status are examined. Among these are some of the leading figures in the early history of the profession. Such cases illustrate how residence and domestic consumption patterns could enhance the social status of the professionalizing occupation. Indeed, some early public accountants acquired the status of propertied gentlemen. For example, Ernest Cooper's reflective piece entitled "57 years in an accountants office" refers as follows to James Edward Coleman who started in public practice in the 1840s and benefited from a connection with the Bank of England: "I am not sure that I ever saw him, but he was reputed to be living in a park as a Buckinghamshire Squire" (Cooper, 1921, p. 555). Images of some of the properties and the streets occupied by accountants referred to in this section appear in Figure 1.¹⁸

(Table 9 and Figure 1 about here)

In 1881, there were 40 accountant-headed households with five or more servants in residence on census night (Table 9). Evidence of the greater maturity of the organised profession north of the border may be inferred from the fact that all but two of the twelve accountants in Scotland with five or more servants were Scottish CAs whereas only 12 of the 28 living in England and Wales were members of the ICAEW. Numerically, the most-servant assisted household was that of James Haldane, of Lindsay, Jamieson & Haldane, described as "one of the largest and most influential chartered accountancy practices in Victorian Scotland" (Walker, 1993, p. 127; see also Walker, 1996, p. 14). James Haldane resided at 1 Grosvenor Crescent in the New Town of

¹⁸ For examples of chartered accountants in Scotland who acquired country estates or residences as a result of successful careers see Stewart (1977, pp. 96, 97, 121, 125, 148, 162).

Edinburgh (Figure 1), an enclave for members of the professional class (Walker, 1988, p. 102), with his wife Emily and four children. On census night the household contained a housekeeper, two lady's maids, a footman, a groom, two housemaids, two laundry maids and a kitchen maid. Haldane's partner, George Auldjo Jamieson, enjoyed a similar high-status profile. Although not resident at 58 Melville Street on census night, his home was maintained by seven servants in 1881 (Walker, 1996). Shortly thereafter:

...the family moved to a more substantial property at 37 Drumsheugh Gardens [Figure 1], Edinburgh and, by 1891, the household was serviced by at least thirteen domestics who represented the full status hierarchy of town house servants. Among the domestics were a butler, a housekeeper, a governess, a schoolroom maid, a footman, laundry maids and a scullery maid (Walker, 1996, p. 68).

One of two accountants with nine servants was Charles Fitch Kemp. Kemp started in practice as a public accountant in 1857, was one of the nine London accountants that met to form the London Institute in 1870 and was President of the ICAEW, 1894-1896. His residence, Foxbush House (see Figure 1) was built in 1866. The newly constructed Charing Cross to Tonbridge railway line:

... enabled him to combine his London career with his ambition to be a country landowner. He and his wife, Sarah, had ten children (4 sons and 6 daughters) and a large staff of servants and gardeners to maintain the house and its extensive grounds. He kept a pack of harriers in kennels beyond the kitchen garden and employed his own huntsman (<http://www.sackvilleschool.co.uk/History.asp>, accessed 15 July 2008).

The portfolio of servants considered appropriate for the "wealthiest households" during the nineteenth century consisted of a "house steward, butler, housekeeper, cook, ladies' maid, head nurse, nursemaid, gardener, footmen, page boys and stable boys, with many other lowly-paid domestics to assist them (Seaman, 1973, p. 142). The domestic labour employed by Kemp, "the squire of Foxbush" in 1881 (Parker, 1980, n.p; *Accountant*, 9.11.1907), did not quite match that lavish scale, but it corresponded closely to the ideal for the successful professional gentleman. It comprised a footman, a cook, four housemaids, two kitchen maids and a nursemaid.

The case of Edwin Waterhouse, joint-founder of Price, Waterhouse, President of the ICAEW, 1892-1894, provides a good illustration of how rapidly an accountant could attain an upper bourgeois lifestyle in mid-Victorian

Britain. Waterhouse came from a comfortable middle class background; his father was a merchant and broker, and he entered accountancy (in 1861) having taken a degree at University College, London. In 1864, Waterhouse set up his own firm with £2,000 from his father. By the mid-1870s, when he was in his thirties, “Edwin Waterhouse had become an established and comparatively wealthy professional figure in the City, and in common with his peers sought a country residence to which he could retreat at weekends and during the summer” (Jones, 1988, p. 35). His country residence was in Holmbury St Mary (Figure 1), Surrey, a popular location for “a select circle of monied Victorians” (Jones, 1988, p. 35). In 1877, Waterhouse also purchased from a local landowner “a small estate known as Great Inholme” (Jones, 1988, p. 35). He reputedly “devoted much of his latter years to the care of his beautiful home [Feldemore] in the Surrey hills” (*Accountant*, 29.9.1917).

These examples of high status accountants may be supplemented by an analysis focussing on accountants in certain districts of the county of Middlesex. Leaving aside areas where only a handful of accountant/heads of household resided on census night 1881, the premier residential districts for accountants in Middlesex were Hampstead (52 accountants with, on average, 1.72 domestic servants), Kensington (78 and 1.54) and Marylebone (46 and 1.20). At the other end of the social scale, the 254 accountant-headed households in Hackney had a servant mean of just 0.59, and a total of only two servants were employed by the 27 households headed by accountants in Shoreditch.

Hampstead which, “at least in its upper reaches, was firmly held by the upper middle class” (Thompson, 1988, p. 174), saw numerous building developments following the opening, in 1852, of Hampstead Road Station on London’s first commuter railway (the Blackwell and Fenchurch Street Railway). Over the next twenty years, 2,600 houses were built in Kilburn Priory, South Hampstead and Belsize. Here lived most of the 52 accountants heading households with a Hampstead address in 1881.¹⁹ The construction boom included work at Belsize Park commencing in 1855:

¹⁹ Hampstead was the second borough (behind Barnet) most densely populated by professional accountants. There were 13 of them in 1881, equating to 28.6 per 100,000 inhabitants, with an average of 2.38 servants per household.

By 1870 all the Belsize estates were socially homogeneous, with mainly detached and semi-detached houses in a classical or Italianate style, broken only by small groups of mews.⁶¹ There were many barristers, merchants, stockbrokers, fundholders, and clerks, ranging from senior civil servants to more lowly commercial clerks on Lund's estate (Baker, 1989, p. 56).

The inhabitants included the public accountant Baker Phillip Daniels (Table 9 and Figure 1) whose home was served by five domestics. A feature of the occupations of accountants in this elite precinct²⁰ was connections with finance and the public sector. In Belsize Park Gardens resided the chief accountant at the Bank of England, Samuel O. Gray (Table 9 and Figure 1), and an accountant in the Bengal Civil Service, George Lack, JP. Belsize Road was home to Daniel McLoughlan, bank accountant, and the chartered accountant William L. C. Brown, who also described himself as the Consul for Liberia.

The quality of the housing in and around Belsize declined as developers rushed to satisfy the rising demand for relatively low-price property within easy reach of the centre of London. Whereas earlier building had aimed "ultimately [to] bear comparison with Belgravia" (*Builder*, 1863, quoted in Olsen, 1976, pp. 195-196) or to emulate the "leafy, semi-rural illusion" of St John's Wood (Thompson, 1974, p. 248), the new developments increasingly comprised high-density terraced housing which fell within the price-range of the aspirant but less wealthy middle classes. This was a scene into which socially ambitious accountants, often graduating from modest commercial backgrounds, entered. There are also signs of accountants moving into quality properties that had suffered the deleterious impact of rapid urbanisation. Three lived in residences on Adelaide Road which could be "let at £100 to £150 a year" in the early 1850s but where, by 1881, property "had deteriorated from its pristine value, shaken down by half a century of backing on to a busy main line" (Thompson, 1974, p. 247).

Amongst the 80 accountants heading households located in or around Notting Hill was Thomas W. Keith (Table 9) who described himself as a Civil Service Accountant General India Office. His family were served by seven

²⁰ It was the census registration district ranked first in order of affluence in 1889 with 86.5% of the population in classes E-H (Thompson, 1974, p. 48).

domestics at probably the most prestigious address occupied by this cohort - 28 Ladbrooke Gardens. According to Lynn,²¹ Arundel and Ladbrooke Gardens were a “welcome green refuge from the incessant building activity to the north”. She continues:

The residents are solid, middle class professionals, not people in “society”, to judge by the number of servants, which averages three, with very few menservants, and their titles, which rarely include a “footman” or “lady’s maid”. The fathers are in the middle ranks of commerce or the law, with a smattering of retired “Old India hands”.

Two other prominent Victorian accountants resided in the attractive location of Queens Gate, overlooking Kensington Gardens. Sir Robert Palmer Harding (Table 9 and Figure 1) was President of the ICAEW, 1882-1883 and thereafter Chief Official Receiver in Bankruptcy (*Accountant*, 30.12.1893). The family was served by five domestics. James Waddell employed eight domestics but, as *The Times* (11.10.1883, p. 9) surmised, he was probably living well beyond his means. In September 1883 he and his brother absconded to the United States having misappropriated a substantial amount of clients’ money (*Times*, 15.11.1883, p. 3; Chandler et al, 2008, pp. 837-839).

Forty-five accountants headed households in Marylebone. This district was socially diverse in 1881 but did contain the prestigious Portland estate (Olsen, 1976, p. 128). Living there were Thomas Orr and Torvell Price who employed six and five servants respectively (Table 9). Thomas Orr is one of several practitioners whose move into accountancy was accompanied by rapid upward social mobility. Ten years earlier, already with three children, he lived servantless in Clapham working as clerk for a gas company. Of the five chartered accountants in this subset, four worked in the City, including John George Griffiths of Deloitte, Plender & Griffiths.

Further evidence of accountants gravitating towards the higher status residential areas of Middlesex can be inferred from calculations based on property valuations made for the purpose of levying the main form of local taxation - the poor rate. There were 28 Poor Law unions in Middlesex, amongst which London City and Strand contained relatively few people and

²¹ <http://www.algardens.online.btinternet.co.uk/history.pdf> (accessed 15 July 2008).

exceptionally high average rateable values, presumably reflecting the atypical properties in those locations. Division of the remaining 26 unions into two groups ranked on the basis of rateable values enabled the following calculations to be made.²² The higher property value unions had 6.5 accountants per 100,000 inhabitants compared with 5.1 for the lower value unions. Confining attention to professional accountants, a much larger variation was observed: 6.9 accountants per 100,000 inhabitants compared with 3.3. Significantly, no professional accountants resided in six of the 13 lower-value unions - Bethnal Green, Mile End, Poplar, Shoreditch, Staines and Stepney - despite accounting for 50% of the population of that cohort and 21% of the entire population of Middlesex.

Conclusions

There is an increasing recognition that the study of accounting professionalization and professionalism should extend beyond its traditional centring on the occupational association. Some commentators have called for studies of the profession which are located at the level of the firm (Cooper & Robson, 2006). Here, in accord with Bourdieu's (1985, 1989) assumption of the multi-dimensional character of the social space, its diverse fields and the various forms of capital deployed by groups when expressing their social positioning, it is contended that an even broader conception of the professional landscape should be assumed: one that recognises the importance of arenas of consumption as well as production for understanding social differentiation; one that extends beyond an economic-productivist analysis of occupations towards the social dimensions of professionalism; one that recognises that professions are in part created through cultural practices; one that accepts the interrelation between social identification and the emergence of distinctive occupational and professional identities.

Pursuing such an agenda involves venturing into the private, veiled, everyday world of the aspirant professional. It involves utilising sources beyond those routinely archived by the organisations of the accounting profession. Here we have used individualised and abstracted census data to

²² Derived from General Report, 1881a, pp. 245-246; *1881 British Census and National Index* (1999); Return of the Valuation to the Poor Rates, 1882, p. 220.

offer insights to the styles of life pursued by accountants in an attempt to explore the domestic foundations of their social position and status as professionals during the late nineteenth century. Their capacity to occupy residences in middle class districts and conform to expectations of servant keeping were foremost signifiers of the social status of the new profession of accountant and key expressions of accountants' own perceptions of their sense of social placement. These practices of conspicuous consumption were identifiers of status which complemented and reinforced attributes exhibited through the conduct of work and the establishment of qualifying associations.

Such an approach also points to the insights to be gained from studying professionalization not only as the pursuit of common interests but as an exercise in social identification and a search for individual and collective identity. Indeed, these dimensions are interrelated. Goldstein and Rayner (1994, pp. 367-368) concluded that "[i]n practice, interest and identity claims are closely intertwined. What I want is in some sense shaped by my sense of who I am" (quoted in Jenkins, 2004, p. 177). Both interests and identities are dynamic. Perceptions of the social positioning of groups such as professions change and can be altered by individual and collective action (Augoustinos & Walker, 1995, p. 113).

Groups may pursue their interests by seeking to change perceptions through the creation of professional organizations. These may institutionalise claims to superior knowledge and competence and also close the vocation to charlatans. The formation of professional accounting bodies in Britain was often a response to such concerns (Walker, 2004b). The newly-created organizations also enhanced the public perception and professional identity of their members (Jenkins, 2004, pp. 134-135). Accounting associations differentiated their memberships from outsiders on the basis of education, training and credentialism (Anderson et al., 2005). They further sought to construct a "virtual" (true) identity which matched their "nominal" (claimed) identity (Jenkins, 2004, pp. 76-78) by establishing occupational boundaries based on the performance of work so as to create both the reality and perception of the specialist chartered accountant (Anderson et al., 2007).

However as students of consumption remind us status groups also form and express their identities through distinctive patterns of living (Bocock,

1993, p. 6), and in Victorian Britain the successful pursuit of a professional project included the imperative for members of an ambitious occupational group to align with, and exhibit the attributes of, the ingroup - the respectable, gentlemanly practitioner. This was achieved through the propagation and projection of images underpinned by patterns of consumption, adherence to codes of conduct, and the display of virtues such as “integrity, honesty, fidelity, probity and impartiality”, in the home as well as in the workplace (Harris, 1994, p. 108).

By relating the significance of the occupational and domestic foundations of professional status the current paper is in accord with the growing recognition that these spheres were not entirely separate in Victorian Britain. Researchers have demonstrated the infiltration of domestic values within the world of work and the role of business precepts in the ordering of household affairs. A growing awareness of the permeable boundaries of the public and private has also drawn attention to the fact that men based their claims to public authority on the fact that they were the heads of their households (Adams, 2001). In this paper another dimension to the study of the juxtaposition of domestic and business ideologies and practices has been offered by revealing how Victorian accountants pursued their professional “interest” through the pursuit of lifestyles which encouraged their social alignment with members of the respectable middle class.

How was this achieved? According to Hobsbawm (1987, p. 181), the middle classes were identifiable “by collective recognition signs: by the education that they had received, the places they lived in, their lifestyles and practices which indicated their situation to others”. Foremost among the “paraphernalia of gentility” in the pursuit of middle-class status was the employment of domestic servants (Banks, 1954). In the foregoing an attempt has been made to reveal such social identification by accountants. We have illustrated how, at a specific temporal juncture, accountants adhered to lifestyles which associated them with the middle classes, through the localities and types of houses in which they chose to live and in the manner in which they ordered their households. Given that accountants were a “new” profession during the nineteenth-century such “considerations were

particularly important for those who had risen recently in the class hierarchy and lacked social confidence” (Tosh, 1999, p. 24).

Intra-occupation interrogation of the census data (Table 5) revealed subsets of the accountant occupational group that demonstrated clear signs of bourgeois status. By 1881 Scottish chartered accountants had amassed sufficient income and wealth to finance substantial complements of domestic servants (average servants per household 2.72). Chartered accountants in England and Wales employed lower levels of servant assistance (mean 1.54). Their status (as measured by servant-keeping) was not as elevated as older professions such as solicitors (2.19) but compared favourably with other “new” professions such as architects (1.18) (Table 4). Enclaves of high status practitioners in the English accountancy profession were especially to be found in Middlesex (1.93) and Liverpool (1.63) (Table 5). Further, as noted earlier, social identity involves establishing relationships of similarity and difference. While qualified accountants, through their household structures and residential locations, projected an image of alignment with the upper middle classes, they also placed considerable social distance between themselves and their unqualified counterparts in the major centres of professional activity. The average number of servants per household among unqualified accountants in Scotland and in England and Wales were 0.69 and 0.57 respectively.

Mills and Schürer (1996c, pp. 352-353) draw attention to the fact that researchers have studied groups or combinations of different occupations “to identify what has been termed ‘social zoning’ within Victorian cities”, i.e. “the extent to which individuals of the same class tended to reside in delineated areas or ‘neighbourhoods’ of the city”. This notion has been explored by examining the residential patterns of professional accountants and the social composition and domestic arrangements of their immediate neighbours. It was found (Table 6) that professional accountants resided mainly (85%) among families following upper or middle class occupations, though only a significant minority (32%) had neighbours in social status groups 1 and 2. Total figures conceal significant variations in the desirability of the districts in which professional accountants resided. It was Scottish accountants and, in particular, Edinburgh chartered accountants who lived among those of highest

social standing - 81% of their immediate neighbours were of the upper and upper middle classes (SSGs 1-5) compared with 74% for Glasgow chartered accountants and 50% for members of the ICAEW. There were, however, indicators of high status among professional accountants in certain parts of England and Wales. For example, the professional accountant-heads of household living in the borough of Hampstead employed an average of 1.72 servants per household.

Our thesis then is that while the principal locale for the professionalization projects of accountants in mid to late-Victorian Britain was the public-occupational, they were also pursued through practices of consumption in the private. Further, these domains were not separable in the period investigated. Professional accountants made residential preferences and structured their households in ways which enhanced their status and exhibited individual and collective identification with groups of elevated social standing. The paper has therefore explored the dynamics of identification and identity creation – of accountants “becoming” perceived as professionals by their actions and through “impression management” (Jenkins, 2004, pp. 71-72). The spatial analysis of their social positioning reveals clear evidence that professional accountants displayed bourgeois status by 1881. Census data for that year suggests that they pursued lifestyles which aligned most of their number to the upper middle class. In this context the grant of a royal charter to the ICAEW in 1880 is perhaps a single but important demonstration of the fact that the public accountant’s “message about identity”, of their similarity to the established professional class and difference from lesser practitioners, appears to have been “taken on” by “significant others” (Jenkins, 2004, p. 22).

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Table 1. Selected occupations

<i>Occupation</i>	<i>Occupational Class</i>	<i>Social status group</i>
Peer, MP, privy councillor	Professional	1 Independent means
Architect	Professional	2 Professional
Civil and mining engineers	Professional	2 Professional
Rector, vicar	Professional	2 Professional
Solicitor	Professional	2 Professional
Accountant ²³	Commercial	2 Professional
Silk manufacturer	Industrial	3 Manufacturers
Auctioneer	Commercial	4 Commerce
Banker	Commercial	4 Commerce
Corn merchant	Industrial	4 Commerce
Wine merchant	Industrial	4 Commerce
Nurseryman	Agricultural	5 Farmer
Draper	Industrial	6 Distribution and processing
Pawnbroker	Industrial	6 Distribution and processing
Bank clerk	Commercial	7 White collar
Commercial clerk	Commercial	7 White collar
Commercial traveller	Commercial	7 White collar
Law clerk	Professional	7 White collar
Railway clerk	Commercial	7 White collar
Master carpenter	Industrial	8 Skilled manual
Master tailor	Industrial	8 Skilled manual
Maltster	Industrial	8 Skilled manual
Paviour	Industrial	9 Semi and unskilled manual
Porter (coal)	Industrial	9 Semi and unskilled manual

Sources: General Report, 1881b, Table 4; Walker (1988, pp. 270-275)

²³ Consistent with Walker (1988) accountants are classified here as professional. However, in contrast to Walker' study of Edinburgh chartered accountants, the accountants in Britain captured by this study exhibited a variety of professional and white collar statuses.

Table 2. Statistics for census sub-orders selected for study

<i>Census sub-order</i>	<i>NAPP Code</i>	<i>NAPP Total</i>	<i>Census Total</i>	<i>NAPP/Census</i>	<i>Heads of households</i>
		No.	No.	%	No.
Accountant	69	13,107	12,742	103%	8,219
Architect	46	7,636	7,928	96%	3,749
Auctioneer, appraiser, valuer, house agent	68	11,498	10,900	105%	8,589
Bank service	75	18,842	18,835	100%	7,684
Banker	74	1,705	1,191	143%	1,230
Barrister, solicitor	24	20,569	19,828	104%	13,536
Carpenter, joiner	168	272,819	270,585	101%	155,054
Civil, mining engineers	40-41	10,386	10,393	100%	5,597
Clergyman	17	25,097	23,221	108%	20,184
Coal heaver	345	16,730	14,818	113%	10,539
Commercial clerk	72	205,307	208,116	99%	66,115
Commercial traveller	71	41,726	40,271	104%	24,335
Corn, flour, seed merchant, dealer	229	12,153	11,415	106%	8,583
Draper, linen draper, mercer	275	96,060	93,757	102%	31,818
Law clerk, others connected with law	26	28,207	28,514	99%	8,971
Maltster	218	10,622	9,850	108%	7,554
Nurseryman, seedsman, florist	111	8,618	8,792	98%	5,005
Other railway officials & servants	81	112,129	112,800	99%	60,995
Paviour	358	5,280	4,621	114%	3,269
Pawnbroker	400	9,906	9,918	100%	4,512
Peer, MP, privy councillor	1	876	633	138%	697
Silk, silk goods, manufacture	248	59,674	60,330	99%	15,867
Tailor	282	187,091	184,476	101%	86,402
Wine, spirit merchant, agent	222	17,288	15,217	114%	12,128
TOTAL		1,193,326	1,179,151	101%	570,632

Sources: NAPP database; General Report, 1881b, Table 6; General Report, 1881c, Table XV.

Table 3. Distinctive occupations within census sub-orders

	<i>N Heads of households</i>
Accountant	7,992
Architect	3,492
Auctioneer	3,947
Bank clerk	3,776
Banker	1,216
Civil, mining engineers	5,490
Commercial clerk	15,914
Commercial traveller	14,805
Corn merchant	2,465
Draper	25,474
Law clerk	8,931
Maltster	6,079
Master carpenter	5,401
Master tailor	8,069
Nurseryman	2,171
Paviour	1,563
Pawnbroker	3,497
Peer, MP, privy councillor	681
Porter (coal)	3,315
Railway clerk	8,781
Rector and vicar	11,366
Silk manufacturer	379
Solicitor	10,280
Wine merchant	8,205
TOTAL	<hr/> 163,289 <hr/>

Source: NAPP database

Table 4. Domestic servants employed in households headed by persons engaged in selected occupations in Britain, 1881

<i>Occupation</i>	<i>Social status group</i>	<i>Households with servants</i>	<i>Ranking</i>	<i>Mean servants per household</i>	<i>Ranking</i>	<i>Households</i>
		%				No.
Peer, MP, privy councillor	1. Independent means	98%	1	10.05	1	681
Rector, vicar	2. Professional	95%	2	2.64	3	11,366
Banker	4. Commerce	91%	3	3.59	2	1,216
Solicitor	2. Professional	89%	4	2.19	4	10,280
Corn merchant	4. Commerce	73%	5	1.28	5	2,465
Architect	2. Professional	67%	6	1.18	7	3,492
Bank clerk	7. White collar	63%	7	0.83	13	3,776
Wine merchant	4. Commerce	61%	8	1.09	10	8,205
Civil, mining engineers	2. Professional	60%	9	1.15	8	5,490
Silk manufacturer	3. Manufacturers	59%	10	1.20	6	379
Pawnbroker	6. Distribution and processing	56%	11	0.94	11	3,497
Auctioneer	4. Commerce	56%	12	0.90	12	3,947
Draper	6. Distribution and processing	53%	13	1.15	9	25,474
Accountant	2. Professional	49%	14	0.69	14	7,992
Commercial traveller	7. White collar	34%	15	0.40	15	14,805
Commercial clerk	7. White collar	29%	16	0.34	17	15,914
Nurseryman	5. Farmer	25%	17	0.35	16	2,171
Master tailor	8. Skilled manual	25%	18	0.34	18	8,069
Law clerk	7. White collar	25%	19	0.30	19	8,931
Maltster	8. Skilled manual	16%	20	0.27	20	6,079
Master carpenter	8. Skilled manual	15%	21	0.18	21	5,401
Bookkeeper, accountant clerk	7. White collar	14%	22	0.15	22	6,292
Railway clerk	7. White collar	10%	23	0.11	23	8,781
Paviour	9. Semi and unskilled manual	2%	24	0.02	24	1,563
Porter (coal)	9. Semi and unskilled manual	1%	25	0.01	25	3,315
						169,581

Sources: NAPP database; Ancestry.com

Table 5. Servant-keeping in accountant-headed households in Britain in 1881

Area	Qualification	Households	Mean servants	Households
		with servants	per household	
		%		No.
Great Britain	Scottish CAs	96%	2.72	127
	ICAEW	84%	1.54	758
	All chartered accountants	86%	1.70	885
	Unqualified - Scotland	53%	0.69	694
	Unqualified - England/Wales	45%	0.57	8,470
Middlesex	All accountants	49%	0.68	10,049
	ICAEW	87%	1.93	149
	Unqualified	45%	0.62	1,470
	All accountants	49%	0.74	1,619
Liverpool	ICAEW	88%	1.63	32
	Unqualified	44%	0.54	268
	All accountants	49%	0.65	300
Manchester	ICAEW	81%	1.19	67
	Unqualified	44%	0.51	208
	All accountants	53%	0.68	275

Sources: GSU *Index*; Ancestry.com; membership lists

Table 6. Occupational status of neighbours of professional accountants, 1881

SSG		ICAEW		SIA		Aberdeen		Edinburgh		Glasgow		Total Scottish CAs		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
1	Independent means														
	Landed proprietors	10	0%					3	2%	1	1%	4	1%	14	1%
	Annuitants, fundholders	225	11%	2	12%	5	18%	53	28%	12	9%	70	20%	297	12%
2	Professionals														
	'Old' (armed forces, law, medicine, religion)	188	9%	2	12%	4	14%	34	18%	22	17%	60	17%	250	10%
	Others (teachers, artists, surveyors etc.)	176	8%	1	6%	2	7%	28	15%	11	9%	41	12%	218	9%
3	Manufacturers	127	6%	2	12%	2	7%	7	4%	18	14%	27	8%	156	6%
4	Merchants, dealers and brokers	302	14%	2	12%	6	21%	21	11%	30	23%	57	16%	361	14%
5	Farmers and related	43	2%	5	29%			8	4%	1	1%	9	3%	57	2%
6	Retailers	267	13%			3	11%	11	6%	9	7%	23	7%	290	12%
7	Clerks, travellers and agents	450	21%			4	14%	19	10%	14	11%	37	11%	487	20%
8	Skilled manual workers	295	14%	3	18%	2	7%	6	3%	10	8%	18	5%	316	13%
9	Semi and unskilled labour	46	2%					1	1%	1	1%	2	1%	48	2%
	TOTAL	2,129	100%	17	100%	28	100%	191	100%	129	100%	348	100%	2,494	100%

Sources: GSU *Index*; Ancestry.com; membership lists; Walker (1988, pp. 270-275)

SIA - Scottish Institute of Accountants

Aberdeen - Society of Accountants in Aberdeen

Edinburgh - Society of Accountants in Edinburgh

Glasgow - Institute of Accountants and Actuaries in Glasgow

Table 7. Occupational status of immediate neighbours of professional accountants in capital cities and provinces, 1881

SSG	Edinburgh		Rest of Scotland		Middlesex		Rest of England & Wales		
	No.	%	No.	%	No.	%	No.	%	
1	Independent means								
	Landed proprietors	3	2%	3	1%	2	0%	6	0%
	Annuitants, fundholders	45	26%	32	13%	55	12%	165	10%
2	Professionals								
	Old (armed forces, law, medicine, religion)	31	18%	32	13%	55	12%	132	8%
	Others (teachers, artists, surveyors etc.)	27	16%	21	9%	45	10%	125	8%
3	Manufacturers								
4	Merchants, dealers and brokers								
5	Farmers and related								
6	Retailers								
7	Clerks, travellers and agents								
8	Skilled manual workers								
9	Semi and unskilled labour								
	TOTAL	174	100%	240	100%	449	100%	1,631	100%

Sources: GSU *Index*; Ancestry.com; membership lists; Walker (1988, pp. 270-275)

Table 8. Servant-keeping of professional accountants and their immediate neighbours, 1881

	Households		% with domestic servants		Mean servants per household	
	Accountants	Neighbours	Accountants	Neighbours	Accountants	Neighbours
	No.	No.	%	%		
ICAEW	758	2,400	84.4%	69.8%	1.47	1.21
SIA	7	19	100.0%	89.5%	1.57	1.53
Aberdeen	8	30	100.0%	76.7%	2.00	1.70
Edinburgh	69	232	98.6%	88.4%	2.86	2.07
Glasgow	50	158	92.0%	87.3%	2.38	2.01
All Scottish CAs	127	420	96.1%	87.1%	2.61	1.99
TOTAL	892	2,839	86.2%	72.5%	1.70	1.32

Sources: GSU *Index*; Ancestry.com; membership lists

Table 9. Accountants with five or more domestic servants in 1881

<i>Name</i>	<i>Occupation as transcribed in census</i>	<i>Address in census</i>	<i>Servants</i>	<i>CA of:</i>
James Haldane	Chartered Accountant	1 Grosvenor Crescent, Edinburgh	10	Edinburgh
Peter White	Accountant	Newark House, Maybole, Ayr	9	Glasgow
Charles F. Kemp	Member of the Council of the Institute of Chartered Accountants	Foxbush House, Tonbridge, Kent	9	ICAEW
Charles Chatteris	Chartered Accountant	41B Hill St, St George Hanover Square, Middlesex	8	ICAEW
James Waddell	Chartered Accountant	126 Queens Gate, Kensington, London	8	ICAEW
Ebenzer E. Scott	Accountant & Actuary	27 Chester Street, Edinburgh	7	Edinburgh
James H. Webster	Accountant	14 Chapel Street, St George Hanover Square, Middlesex	7	ICAEW
Thomas W. Keith	Civil Service Accountant General India Office	28 Ladbroke Gardens, Kensington, Middlesex	7	
George T. Chiene	Chartered Accountant	6 Palmerston Place, Edinburgh	6	Edinburgh
John W. Ford	Public Accountant J.P.	Chase Park, Enfield, Middlesex	6	ICAEW
Alexander Young	Publican Accountant [public]	1 Aberdeen Terrace, Lewisham, Kent	6	ICAEW
Edwin Waterhouse	Chartered Accountant B.A.	13 Hyde Park Street, Paddington, Middlesex	6	ICAEW
Arthur Cooper	Public Accountant	Park Road Thistleworth, Twickenham, Middlesex	6	ICAEW
Edward Jones	J.P. Lg B Auditor (Accountant)	Velindre, Llandingat, Carmarthen	6	
Edward Chancellor	Bank Act & Writer to the Signet	Kirkland House, Ratho, Edinburgh	6	
Thomas Orr	Accountant	47 Wigmore Street, St Marylebone, Middlesex	6	
Francis Picard	Public Accountant	37 Clanricarde, Kensington, Middlesex	6	
Samuel O. Gray	Chart Accountant Bank of Eng Governor & Co Author	71 Belsize Park Gardens, Hampstead, Middlesex	6	
Alfred O. Rogers	Accountant	26 High Street, Shrewsbury, Shropshire	6	
James Howden	Chartered Accountant	17 Lansdowne Crescent, Edinburgh	5	Edinburgh
William Moncrieff	Accountant of Court	47 Moray Place, Edinburgh	5	Edinburgh
John H. Tod	C A Member of Edin Stock Exchange MA EII	36 Palmerston Place, Edinburgh	5	Edinburgh
William Anderson	Chartered Accountant	9 Lynedoch Crescent, Barony, Lanark	5	Glasgow
William McKinnon	Chartered Accountant	12 Huntly Gardens, Govan, Lanark	5	Glasgow
Robert H. Robertson	C A Member Stock Xchange	9 Woodlands Terrace, Barony, Lanark	5	Glasgow
John Sawyer	Chartered Accountant	Craythorne House, Lewisham, Kent	5	ICAEW
William C. Harvey	Chartered Accountant	The Sycamores, Lewisham, Kent	5	ICAEW
Robert P. Harding	Accountant	88 Queens Gate, Kensington, Middlesex	5	ICAEW
John Weise	Accountant	103 St Georges Road, Hanover Square, Middlesex	5	ICAEW
James McKenzie	Retired Accountant	Auchinheglish House, Bonhill, Dumbarton	5	
Herbert R. Duke	Accountant	Bromley Road, Herringford House, Lee	5	
Frederick W. Smith	Pub Accnt Secy to 2 Ry Cos	Hollywood House, Lewisham, Kent	5	
George E. Danoch	Accountant	7 Sumner Terrace, Kensington, Middlesex	5	
George Reynolds	Accountant	1 Roland House, Kensington, Middlesex	5	
Tansley Witt	Accountant	Anlaby Road Lansdown House, Teddington, Middlesex	5	
Baker P. Daniels	Public Accountant	49 Belsize Park, Hampstead, Middlesex	5	
Torvell Price	Public Accountant	37 York Terrace, St Marylebone, Middlesex	5	
Thompson Nash	Accountant to a Public Coy (Com Clk)	14 Highbury Terrace, Islington, Middlesex	5	
George Whately	Accountant	Warwick Road, The Dome, Reigate, Surrey	5	
Samuel A. Scrivens	Accountant	Bexhill, Sussex	5	

Sources: *GSU Index*

Figure 1. Residences of high status accountants – Town houses



Grosvenor Crescent, Edinburgh (James Haldane)



Drumsheugh Gardens, Edinburgh (George Auldjo Jamieson)



Queens Gate, Kensington. (Robert Palmer Harding, in view, and James Waddell)



Belsize Park Gardens, Hampstead (Samuel O. Gray)



Ladbrooke Gardens, Kensington (Thomas W. Keith)



Clanricarde, Kensington (Francis Pickard)



Adelaide Road, Hampstead (various)



Belsize Park, Hampstead (Baker Philip Daniels, right)

Country mansions



Feldmore, Holmbury St. Mary, Surrey
(Edwin Waterhouse)



Foxbush House, Hildenborough, Kent
(Charles Fitch Kemp)

Appendix. Limitations of sources

The British census is a “de jure enumeration, as opposed to a de facto” (Mills & Schürer, 1996a, p. 5) representation of a household. It does not necessarily report the “normal” structure of the household but that extant on census night. For example, members of the family might be absent when the census was taken. The central focus of this paper is on levels of servant-keeping in 1881, and this involves the identification of members of the selected occupational groups who were heads of the household and the number of servants in residence on census night. Each of these variables is problematic.

Where the true head of household was not in residence on census night, the census enumerators were instructed to ensure that one of those in residence be allocated that label in the “Relation to Head of Family” column of the census return. This might be the head’s spouse, the eldest son or other member of the family. It might be a visitor, a boarder or even a servant or employee who resided with his/her employer. The database constructed for the current investigation from the GSU *Index* to study the households of accountants enabled surrogate heads to be identified and excluded from the analysis. The NAPP database codes Head of Family 101 without differentiation. It would be necessary to check each entry with the GSU *Index* or, even better, the images available at Ancestry.com, to confirm its accuracy. This would be impractical given the scope of this study. Also, where an individual had more than one residence, the position on census night only at the household occupied is reflected in the content of the tables.

The particular issues associated with the treatment of servants in the published census returns and the CEBs have been highlighted by Higgs (1996). A domestic servant is defined as one who is living in, or at least staying at the household on census night; those who are absent for any reason are therefore excluded. There was of course, in addition, “a large population of day-servants” (Higgs, 1996, p. 31). In nineteenth-century CEBs, the fact that someone was a domestic servant might be indicated in either of two columns: the Relation to Head of Family column and/or the Rank, Profession or Occupation column. The GSU *Index* and NAPP database are constructed from the first of these and, therefore, count as domestic servants those working “outside the home” whose work “can be measured by the money equivalents of wages or profit” (Higgs, 1996, p. 31). It is likely that, for these, the same title will appear in the Rank, Profession or Occupation column.

We are confident that the database we have constructed for accountants from the transcribed CEBs closely resembles the content of the GSU *Index*. We have rather less confidence in the figures provided by the NAPP database for servant numbers. There are three main issues.²⁴

Code 99 Users of the database need to be alert to the fact that code 99 is used in statistical packages to indicate that it has been impossible to ascertain the correct figure for a particular variable. It is therefore important to remove such subjects from the study before making calculations based on numeric variables, which most variables in the database are. Our investigation also revealed that variables

²⁴ Other errors which should be noted are the likely duplication of entries and the allocation of subjects to incorrect classifications.

were sometimes inappropriately coded 99. For the occupational group Peer, MP & Privy Councillor, an atypically high percentage of households were coded 99; 86 out of 681. The correct number of servants was ascertained in each case and the database adjusted. For none of the other categories was the proportion of households categorised 99 material.

Peers with zero servants The database revealed 97 households with zero servants. As with the *GSU Index* (Edwards & Walker, 2007b), the discovery of unusual data within the NAPP database should encourage the user to undertake further investigation. In only 13 of the 97 households did it appear that individuals were properly identified as bona fide heads of household. In no less than 53 cases (all peers), the error resulted from the NAPP database replicating the practice, adopted for the purpose of constructing the *GSU Index*, of sometimes listing the peer on his own as if comprising a separate household. The remainder of what the original image in the CEB shows to have been a single household is listed separately with the peer's spouse, or other member of the family or even a servant installed as head.

Other There are a number of other ways in which servant figures may be wrongly stated. For example, the household of the accountant Samuel Harvard is credited with four servants but two of these are children of servants who have been ambiguously entered in the occupation column as "servant child". The architect Joseph Clarke is credited with 12 servants, eight of whom live in the property of his immediate neighbour.²⁵ In these cases, as in most others, the NAPP database is consistent with the *GSU Index*. However, for 10 of the 97 Peers etc. credited with zero servants, the *Index* is consistent with the image in the original CEB and no explanation for the NAPP error can be offered. Occasionally, servant numbers are understated, such as in the case of Walter N. Fisher, accountant, where the occupation column for three servants was erroneously left blank by the census enumerators.

²⁵ In most cases one can detect a likely explanation for the error. In this case, Clarke's neighbour's husband is not at home and the wife is not accorded designation "Head" in the Relation to Head of Family column.