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### Citation for published version:

Jeacle, I 2008, 'Accounting and the annual general meeting: the case of the Edinburgh University Tea Club 1920-1945', *Accounting History*, vol. 13, pp. 451-478. <https://doi.org/10.1177/1032373208095479>

### Digital Object Identifier (DOI):

[10.1177/1032373208095479](https://doi.org/10.1177/1032373208095479)

### Link:

[Link to publication record in Edinburgh Research Explorer](#)

### Document Version:

Peer reviewed version

### Published In:

Accounting History

### Publisher Rights Statement:

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**Accounting and the Annual General Meeting: the case of the Edinburgh  
University Tea Club 1920-1945**

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Date of Submission: 28 January 2008

# **Accounting and the Annual General Meeting: the case of the Edinburgh University Tea Club 1920-1945**

## **Abstract**

This study investigates the historical role of the annual general meeting (AGM) and, in particular, examines the role of the AGM as an accountability mechanism. Few studies have adopted the context of the AGM, or organizational meetings generally, as a site for studying accounting's role. The specific setting for this study, a ladies tea club, is also novel as a locale for accounting research more generally. In this regard, the paper attempts to advance an appreciation of the role of accounting in everyday life. The investigation involves a review of the minutes of the AGM of the Edinburgh University Tea Club for a period of 25 years from the time of its establishment in 1920. Such a review reveals a rich social history of the club's operations and provides a context for a more complete understanding of accounting's role in organisational and social functioning.

**Keywords:** AGM, accountability, information disclosure, meetings, tea club, tea history

# **Accounting and the Annual General Meeting: the case of the Edinburgh University Tea Club 1920-1945**

## **Introduction**

This paper is concerned with a very British institution: the taking of tea. Indeed, Britain, unlike its other European neighbours, is often regarded as a nation of tea drinkers. It is a ritual of everyday life. For many, the making of the humble cup of tea marks the start of each day. To meet up for ‘a cuppa and a chat’ is frequently an integral part of daily social intercourse.

However, often within accounting research there is a tendency to regard such activities as inconsequential and irrelevant to the business of accounting. What, after all, has tea consumption to do with the complexities of the latest international accounting standard or the development of performance measurement systems? Perhaps it is also easy to dismiss as trivial an activity which traditionally has strong feminine connotations. The taking of tea, or at least the ritual of the tea ceremony, has often been viewed as a primarily female activity. Men might drink tea, but it has inevitably been women who host ‘coffee mornings’ and indulge in the gentility of ‘afternoon tea’. It is also invariably the ‘tea lady’ rather than the ‘tea man’ who has traditionally dispensed the mid-morning break in our offices and factories. This humble beverage has played an influential role in female collegiality. For generations, women have gathered to partake of the brew and share their triumphs and sorrows. This is a scene far removed from the cut throat antics of the male dominated board room.

However, to view accounting as merely constituting the narrow confines of the finance function is to adopt a limiting perspective. Extending the domain of accounting research to more diverse horizons can enrich our understanding of the craft. This stance is already well acknowledged within historical accounting research. The diversity of topics examined include slavery (Fleischman, Oldroyd, and Tyson, 2004; Tyson, Fleischman, and Oldroyd, 2004), colonization (Neu, 2000), the home (Carnegie and Walker, 2007a, 2007b) and architecture (Jeacle, 2003). Indeed, there is a rich and plentiful supply of scholarly historical studies of accounting's role in alternate settings, and from differing methodological approaches such as oral history (see, for example, Hammond and Sikka, 1996). Yet there is often a tendency within contemporary accounting research to focus only on the seemingly harder concerns of big business: the engineering works, or the international finance houses. However, this perspective ignores another facet to accounting's role, and one which is of no less importance. This is the role of accounting in everyday life (Hopwood, 1994).

The simple practices of everyday life are not immune to accounting's influence. Accounting has an insidious quality which enrols a host of terrains within its tentacles. From this perspective, the daily rituals of eating and drinking are a central component of everyday life and therefore worthy of attention. In addition, everyday practices engaged in by the mass populace (both male and female) inevitably have considerable commercial consequences. To service consumer needs, for example, a plethora of tea and coffee houses offering an increasingly exotic selection of herbal teas, cappuccinos and frappuccinos, inhabit every high street. These are global organizations and yet, with the exception of Ahrens and Chapman's (2002) investigations of the restaurant trade, the service sector generally had been a field of

relative neglect within the accounting academia. There seems scope therefore, for some fruitful accounting research into the arena of the humble everyday beverage, whether this be from a contemporary or historical perspective.

This paper has two main objectives. First, the paper is an attempt to further our understanding of how accounting operates within everyday life. To this end, the paper adopts as its context the everyday ritual of tea drinking. The focus of the study is a UK ladies tea club, a ladies university tea club specifically. The second objective is to investigate the role of the annual general meeting (AGM) as an accountability mechanism. The AGM is a firmly established aspect of organizational life and yet it has rarely been the focus of accounting research, either from a contemporary or historical perspective. Indeed, with the exception of Catasús and Johed (2007) it is a topic which has rarely been considered by management researchers more generally. A recent contribution by Cordery (2005) has helped redress this past neglect within the accounting domain at least and highlight the potential power of the AGM as a mechanism of accountability. The AGM is also an important forum for the disclosure of financial and non-financial information. Quantitative studies in accounting have rigorously analyzed the impact of various AGM announcements within the capital markets. However, with the exception of Maltby's (2004) work, there has been little attention devoted to the nature of such information disclosure from a qualitative accounting perspective. Non-financial information disclosed at the AGM adds insights to our understanding of organizational activities and brings life to the reported financial figures.

The paper is structured as follows. The first section seeks to highlight the potential of the AGM as a fruitful field of research for the accounting scholar generally. The broad role of the meeting in organizational life is first explored before considering the specific legal and governance functions of the AGM. Its role as a medium for the disclosure of both financial and non-financial information is also considered. A more qualitative based analysis of AGM disclosures is advocated here. The second and third sections of the paper provide a historical backdrop to the study. Section three explores the history of tea consumption in Britain. Such an examination is useful in understanding how Britain came to be regarded as a nation of tea drinkers by the early twentieth century, the time period in which the empirical focus of the paper, a tea club, was established. In section four, some of the core issues affecting women's social and working lives in 1920s Britain are examined. This helps to further locate the establishment and function of a 1920s ladies tea club. The subsequent section introduces the paper's empirical material which is drawn from the archive of the Edinburgh University Tea Club. A qualitative analysis of the minutes of the club's committee meetings and annual business meetings for a period of twenty five years<sup>1</sup> following the club's formation in 1920 is undertaken. In the discussion section that follows, the role of the club's AGM as an accountability mechanism and forum for information disclosure is examined. The concluding section considers the value of embedding accounting research within the domain of the everyday and discusses the insights that a qualitative approach to AGM research can reveal regarding social and organizational life. The paper concludes with some general observations regarding what constitutes a 'legitimate' site of academic accounting inquiry and the state of historical accounting research.

## **An anatomy of the meeting**

The meeting plays an influential role in organizational life. Indeed, as Boden (1994, p.81) observes, meetings are at the very heart of organizing:

... meetings remain the essential mechanism through which organizations create and maintain the practical activity of organizing. They are, in other words, *the* interaction order of management, the occasioned expression of management-in-action, that very social action through which institutions produce and reproduce themselves.

Prima facie, meetings serve a highly functional role within the organization. They are a forum for deliberations and discussions; a debating arena where decisions are made regarding what needs to be done. However, their purpose often extends beyond the pursuit of purely practical solutions. The ability to actually attend a meeting in the first place is often revealing. It can infer a degree of status on the attendee. It legitimises their membership of a managerial elite for example. Membership is therefore invested with the power of speech. Of course, whether that voice actually gets heard at the meeting, and for how long, is not automatically guaranteed. Consequently, meetings are not necessarily democratic in nature; they can be innately ritualized affairs (Boden, 1994, 81). They often act as an official venue for airing grievances and revealing allegiances. They provide an opportunity for open battle between old rivals who have long engaged in trench warfare or a chance for disparate groupings to avow their collegiality. The conduct of a meeting can therefore reveal a great deal more about organizational life than is indicated by its agenda. The fact that person to person meetings still take place in institutions despite the advances of information technology, bears evidence to their importance (Boden, 1994, 106). It

seems that email or conference calls have yet to displace the inherent quality of gathering humans around a table, even if this gathering is only symbolic in nature.

However, despite the seemingly essential nature of the meeting within organizational life it has rarely been the focus of research investigations. Other than the scholarship of Schwartzman (1989) and Boden (1994), there is a distinct lack of research on this topic within organizational theory. Our knowledge of accounting's role within this forum is similarly limited. As Vaivio (2006) observes, the meeting is an example of a space which has escaped "the accounting eye". The recent work of Cordery (2005) is an important exception to this neglect. She has investigated one particular form of meeting, which is also the focus of interest of this study: the AGM. The remainder of this section considers the role of the AGM from three perspectives: as a mechanism of accountability, as a forum for the disclosure of information, and as a site of impression management.

The holding of an AGM is a legal requirement in the UK under section 366 of the Companies Act 1985. Its legal origins in fact date back to the 1844 Joint Stock Companies (Registration) Act and the Companies Clauses Consolidation Act of 1845. However, as Cordery (2005) observes, this legislation does not actually reveal the rationale for holding an AGM in the first instance. The answer to such a query may be found in the governance of the English parish in the Middle Ages. Cordery's (2005) comprehensive historical review of local government practices in England since the fifteenth century identified the importance of the public meeting in ensuring accountability. It was this long established custom of accountability, she argues, that

was also adopted by the early joint stock companies and which ultimately became enshrined in corporate law (Cordery, 2005, p.12).

The governance potential of the AGM is reflected in the following statement of the Company Law Steering Group (1999, p.1): “AGMs are the key mechanism for promoting transparency and accountability in the management of company affairs”. Cordery (2005, p.1) echoes this point by regarding the AGM “as a formal and transparent mechanism to deliver accountability”. During AGM proceedings company directors are fully accountable to their shareholders. It provides an opportunity for “face-face-accountability” (Cordery, 2005, p.5) where management reports can be questioned and challenged. This interrogation is not limited to the financial statements alone but encompasses all organisational activities (Cordery, 2005.) A “public platform” for even the smallest of private investor is created, often allowing them the opportunity to attract media attention for their personal views (Stratling, 2003, p.79). This democratic process enhances accountability (Cordery, 2005). It is also a ritual of accountability which serves more than one master. Not alone does the AGM offer a forum for the demands of shareholder accountability, it can also serve the interests of corporate governors themselves. The act of hosting the AGM in the first instance can be skilfully used by an organisation to illustrate the openness and transparency of its operations. As Hodges, Macniven, and Mellett (2004, p.397) observe:

The attraction of holding an AGM lies in its function as a symbol of accountability; it is there to be used if the public wants to use it. The benefit to the corporate side of the arrangement is that it can be pointed to should questions be asked about public access.

Given the apparent significance of its governance function, it may be surprising to hear that the British Department of Trade and Industry (DTI) recently undertook a consultation process to consider whether the holding of an AGM should continue to be a legal requirement for UK public companies (DTI, 1999). The efficiency of hosting the AGM came under question. After all, attendance at AGMs in the UK is generally low (Birds, Boyle, Ferran, and Villiers, 2000). Institutional investors, who dominate the market, tend to regard attendance at AGMs as a waste of time (Solomon, Solomon, Joseph, and Norton, 2000). Even when they attend, institutional investors do not often vote against directors' recommendations in case this tarnishes the reputation of the company in which they have invested (Birds et al, 2000, p.361). There is also the argument that the efficiency of the AGM is questionable given that directors may attempt to manipulate AGMs by controlling the timing and agenda of meetings (Turnbull, 2000). Regardless of these issues however, the responses to the DTI review indicate that the majority of respondents do not want to dispense with the AGM (DTI, 2000). Their main rationale was that it provided an important forum for the direct interaction between shareholders and directors. The AGM does its most accountable role in this regard.

In addition to its accountability role, the AGM is also a potentially powerful communications medium for information dissemination. The AGM falls under the heading of what Boden (1994, p.85) classifies as a formal meeting. The formal, as opposed to the informal, meeting is convened in a manner such that all members receive advance written notice, it has a clear and known agenda, is chaired by a designated official, and its proceedings are recorded in minutes. Large formal meetings such as the AGM tend to be information oriented rather than decision

oriented. Decisions passed within such a setting tend to be mere 'rubber-stamping' of arrangements previously made by a small managerial team (Boden, 1994, p.86). However, the informational character of the AGM can be significant. Ostensibly, its function is to serve the information needs of its shareholders. However, for larger quoted companies, it communicates information to a much broader audience. It is a useful forum for the disclosure of information that would not normally reach the financial press. It is an opportunity for company directors to add colour to the facts and figures of the annual report. Additional qualitative information regarding company operations can be revealed, future plans can be discussed and shareholder concerns debated. A number of quantitative accounting studies have attempted to measure such information content by investigating stock market reaction to AGM announcements (Firth, 1981; Oilbe, 2002). However, studies of the qualitative nature of AGM information have not been generally pursued within the accounting domain. Maltby's (2004) recent work is an important exception to this neglect. Her investigation of the AGM of a UK company during the early decades of the twentieth century reveals that it was an important forum for varied political and economic discussions. In particular, given the limited legal requirements regarding annual report disclosure, the Chairman's statement was a useful outlet for providing supplementary information. Indeed, her case reveals that management proactively used the AGM for the dissemination of a broad range of social issues.

Finally, the AGM can be a richly symbolic affair; "it could be said that, alongside compliance with company law, its true function lies in ceremony" (Davison, 2004, p.481). The interpersonal element of AGM proceedings yields its own narrative. Body language allows nuances to be drawn and impressions created (Stratling, 2003).

Indeed, the AGM can acquire a theatrical dimension in which impressions are skilfully managed (Goffman, 1969). Neu, Warsame, and Pedwell (1998) have examined how annual reports can be used for this purpose. However, there has been little or no attention paid to the role of the AGM in this regard.

In conclusion, this section has attempted to gain some insight into the ritual of meetings, particularly annual general meetings, and their implications for accounting. It suggests that the AGM may be a fruitful site for further qualitative accounting research. Quantitative studies examining the share price impact of AGM disclosures are only one facet of the story. It may be possible to draw a more subtle, but no less significant, discourse from a qualitative reading of AGM proceedings. To this end, the paper examines the minutes of the AGM of the Edinburgh University Tea Club. Before such an examination however, the following two sections of the paper provide an historical backdrop to the subsequent empirical findings.

## **Tea tales**

Tea has an ancient history. Its first use as a liquid infusion dates back to the 3rd millennium BC. Originating in China, the tea leaf did not reach European shores until the seventeenth century when it was imported by the Dutch (Hilton, 2003). It gained popularity in Britain when adopted by the English court from 1622; it was reportedly the favoured beverage of Queen Catherine, the Portuguese wife of Charles II (Forrest, 1973, p.21). Imported by the British East India Company from 1678, it was initially subject to significant taxation (Young, 2003, p.90). For example, a tax of 119 per cent of its import price was in existence up until the 1780s (Forrest, 1973, p.102). British

taxation on tea imported by the United States led to the infamous Boston tea party of 1773 when three shiploads of tea were dumped into Boston Harbour (Forrest, 1973, p.67). The high cost of tea drinking ensured that it remained the exclusive pursuit of a wealthy elite. Indeed, the tea ritual was an indicator of social status (Fenton, 1991). The lady of the house kept the precious leaves in a locked tea canister and would perform the brewing ceremony for guests herself (Pettigrew, 2001). The practice therefore required utensils of a high quality fit for public scrutiny. Decorative tea canisters were accompanied by silver tea pots, porcelain tea services and china tables. Consequently, this humble brew had a significant impact on eighteenth and nineteenth century British fine arts (Forrest, 1973). For example, cabinetmakers such as Chippendale produced an array of furniture suited to the tea table, whilst the porcelain works at Worcester and Derby crafted the accoutrements of the service (Forrest, 1973). Wedgwood's famous pottery business was essentially fuelled by the demand for teaware by the British populace (Hopwood, 1987).

It is perhaps useful to mention at this juncture the situation regarding another popular beverage. Coffee had appeared in Britain around the same time period as tea. The first coffee house was reportedly opened in Oxford in 1650 (Burnett, 1991, p.36). This location is not without significance as the early coffee house had a reputation for being a haven for intellectual discussion (Forrest, 1973). In fact, coffee houses were so renowned for political debate that King Charles II attempted to close them down in 1675 (Burnett, 1991, p.37). As Britain's commercial significance expanded, the character of these establishments changed accordingly to serve the purposes of the new men of trade. Certain coffee houses became closely associated with one particular form of business. For example, Lloyds coffee house evolved as an

important meeting point for those in the business of shipping insurance (Wright and Fayle, 1928). Due to their nature, coffee houses were exclusively male domains (Young, 2003). It is not surprising therefore that they were gradually replaced by the gentleman's club (Burnett, 1991). Perhaps it was this essential maleness of coffee that prohibited its advance over tea which was ultimately to become the nation's favourite drink.

Economic factors, of course, also prevailed to ensure tea's success. For example, in 1784 the tax on tea was reduced to 12.5 per cent of its import price which paved the way for a broadening of its appeal to all social classes (Young, 2003, p.105). Its adoption by the mass populace was encouraged further by the availability of cheaper tea from the newly established Indian tea plantations (Ball, 1991). This new source effectively ended China's monopoly over the supply of tea. Competition amongst wholesalers to bring these supplies home within the fastest time led to the development of the famous Clipper sailboat (Hilton, 2003). Large chains of tea retailers began to appear across Britain during the nineteenth century to distribute the cheap supply source. Liptons became particularly popular (Burnett, 1991). Teashops, the Lyons chain being the most well renowned, also emerged (Bird, 2000). The teashop was subsequently to become an important public forum where women could socialise freely. Similar to the late nineteenth century department store, it was an acceptable social space in which women could visit unaccompanied by a male escort (Young, 2003). Victorian values, as imbued in the beliefs of the temperance movement, also played a role in the expanding domain of tea. The hosting of tea meetings was a common means of recruitment into this particular body (Burnett, 1991). Changing meal time patterns similarly facilitated the widespread adoption of

tea drinking. As dinner time moved to evening, this created a space for an afternoon repast of tea and light refreshments (Brown, 1995). The taking of 'afternoon tea' has become a very British institution. Indeed Britain could easily be portrayed as a nation of tea drinkers (Graves, 2003).

Whether this remains the case in future years is perhaps less certain. Foreign travel has exposed the British to the coffee rituals of continental neighbours and the next generation will inherit the plethora of global coffee chains which now inhabit every high street. Coffee is enjoying a renaissance. However, during the period under consideration here, tea reigned supreme over its rival. Its progress throughout the nineteenth century was such that by the early twentieth century tea consumption was ten times that of coffee. In 1914, six years before the establishment of the ladies tea club investigated here, British tea consumption per head per annum was 6.89lbs compared to only 0.63lbs for coffee (Burnett, 1991, p.41). The hosting of tea parties during this era was commonplace (Graves, 2003). It is within this context therefore that the minutes of the annual business meetings of the Edinburgh University Tea Club are consulted. Before examining the records of this body in detail, however, it is first useful to briefly consider the general historical context into which it emerged. Consequently, the following section attempts to sketch some of the key issues affecting the working and social life of British women during this era.

## **Women in 1920s Britain**

The early decades of the twentieth century were particularly important years in the history of British women's rights. Following years of campaigning, the women's

suffrage movement finally achieved its primary goal of winning the right to vote. In February 1918, the Representation of the People Act became law and expanded the electoral franchise to encompass women over the age of thirty (Bush, 2000, p.197). This age qualification was subsequently abolished by the 1928 Equal Franchise Act. With this battle won, the suffrage movement turned its attention to campaigning for equal opportunities for women more generally. This shift from “suffrage to equal citizenship” is evident in the name change of the National Union of Women’s Suffrage Societies to the National Union of Societies for Equal Citizenship (Pugh, 2000, p.50). Certainly, the 1920s witnessed even further advances in women’s rights including the 1922 Married Women (Maintenance) Act which granted women monetary support in the event of separation, and the 1923 Matrimonial Causes Act which granted wives equal grounds for divorce as husbands (Pugh, 2000, p.108).

Legal reforms also improved the career opportunities for women. The 1919 Sex Disqualification (Removal) Act abolished all remaining restrictions on the entry of women into the professions (Pugh, 2000, p.108). Since the latter years of the nineteenth century, improvements within the educational system had facilitated female education and consequently expanded the career possibilities for women. In state schooling, the passing of the Education Act of 1870 ensured that girls had access to a basic elementary education (Hollis, 1979). Expanding opportunities also arose within third level education. For example, Scottish universities began to admit female students from the early 1890s following the passing of the Universities (Scotland) Act 1889 (Hamilton, 1983, p.103). However, not all institutions followed suit - Oxford and Cambridge, for example, did not open their doors to women until after the first and second world wars respectively (Leneman, 1991). This newly educated female

workforce began to find employment opportunities in the expanding number of clerical positions. Burgeoning overseas trade and government services during the Edwardian era had brought about an increased demand for clerical work in both private and public bodies (Buckley, 1979). Indeed, this occupation became increasingly feminized during the 1910s (Kirkham and Loft, 1993). Access to professional accounting positions however, remained difficult until the passing of the Sex Disqualification (Removal) Act in 1919. Although even after the passing of this legislation, the aspiring female accountant faced serious challenges in comparison to her male counterpart. For example, Kirkham and Loft (1993, p.544) recount how financial support was offered to ex-servicemen articled clerks whilst women applicants were depicted as selfish and unpatriotic. Women in clerical positions suffered a similar experience. Where overcrowding arose, this inevitably implied that men received more favourable positions, pay and promotion prospects (Buckley, 1979). Consequently, despite some favourable legislative reform, career opportunities for women at the start of the 1920s were limited in practice. Further, the power of the women's movement appeared to dissipate as the 1930s approached. The momentum of the suffrage struggle, and its successes, was to some extent stalled by a "cult of domesticity" (Pugh, 2000, p.209).

Attention is now turned from women's working conditions to women's leisure experiences during this period. The twentieth century had certainly started with a celebration of leisurely pursuits. In contrast to the sobriety of Victorian times, the Edwardian era relished the adrenaline of the races, the fun of the music hall and elaboration in all aspects of dress (Hill, 1976). By 1920, the term 'leisure' had

“certainly entered the public domain” (Langhamer, 2000, p.19). Leisure was no longer the preserve of the upper classes but rather an experience to be enjoyed by the mass populace. The subject of leisure, in particular, women’s leisure, however has been a subject of particular neglect by historians. Indeed, as Langhamer (2000, p.5) observes: “overall, the issue of what women actually did in their leisure or spare time has rarely been directly addressed by historians.”

Langhamer’s study investigated the leisure experiences of working and middle class women in England during the period 1920-1960. She observes that leisure could be either structured or unstructured in nature. Unstructured leisure activities generally consisted of informal “doorstep gossip” (Langhamer, 2000, p.171) with neighbours and visits to homes of friends and family. Indeed, as housing standards improved during the interwar years, Langhamer (2000, p.173) argues that home based socialising, in the form of coffee mornings and afternoon teas, became increasingly popular with the working and lower middle classes. This is perhaps not surprising given that tea, as has been noted earlier, was the most commonly drunk beverage in Britain at this time. Structured leisure activities centred around club membership. Club membership was particularly favoured by the middle classes as an appropriate form of leisure activity for younger women (Langhamer, 2000, p.75). For older women, the Women’s Institute, founded in 1915, was a popular association (Langhamer, 2000, p.170). Church based organisations were also particularly common.

The formation of a women’s tea club can be viewed as somewhat of a hybrid of Langhamer’s structured and unstructured forms of leisure activity. As a club, there is

structure to its organisational arrangements, but the nature of the activity in which it is engaged, tea and chat, heavily resembles the unstructured nature of women's everyday leisure activity. Certainly, it seems that the notion of a women's university tea club was not a novel one in the 1920s. The university archives of two other Scottish universities, the universities of Glasgow and Dundee, indicate that both these institutions established women's tea clubs during this decade. Interestingly, the women's tea club phenomenon also seems popular in US universities: archive holdings reveal that the Faculty Tea Club of the University of Pennsylvania was founded in 1910 and the University Women's Tuesday Tea Club of the University of Illinois was formed as early as 1906. The following section gives some insight into the activities of such clubs by examining the archive of the Edinburgh University Tea Club.

### **The Edinburgh University Tea Club**

This section reviews the minutes of the Edinburgh University Tea Club's AGMs, which the club referred to as Annual Business Meetings (ABM). The period of investigation is 1920-1945. Committee Meetings (CM) for this period were also consulted. These documents form part of the Edinburgh University Tea Club archive which is housed within the Special Collections department of the University of Edinburgh Library.<sup>2</sup>

Females first graduated from the University of Edinburgh in 1893 (Footman and Young, 1983, p.48). By 1920, over one thousand female students were enrolled at the university (Hamilton, 1983, p.112). A number of forums existed for these women to

meet and socialise. Societies such as the Edinburgh University Women's Debating Society (founded in 1893) and the Edinburgh University Women's Suffrage Society (founded in 1909) were popular vehicles for promoting student interaction (Hamilton, 1983, p.107-9). A union for women students had also been established in 1905 (Catto, 1989, p.87). The establishment of the Edinburgh University Tea Club (TC) in 1920 was a recognition of the need for some similar social outlet for female academic staff and the wives of male academic staff. Indeed, it was the Treasurer of the University's Women's Students Union, Mrs Baldwin Brown, who had suggested the formation of such a staff club<sup>3</sup>. The Tea Club's Constitution explicitly stated the social aim of its activities, being the "promotion of social intercourse amongst its members" (CM, 25 January 1925). The Constitution also outlined those eligible for club membership:

The following shall be eligible for membership of the club: - wives of members of the University Court, of professors, of professors Emeriti and resigned and of readers, lecturers and assistants; women lecturers, assistants and wardens.

Although female faculty were eligible for membership, during at least the club's early years, the members were predominantly the spouses of male faculty rather than actual female faculty<sup>4</sup>. Indeed, one of the club's founding members, Mrs Baldwin Brown, was herself the wife of a member of faculty<sup>5</sup>. This is perhaps not surprising given the gender inequality in academia that was particularly prevalent during this era. It is interesting to note for example, that the club's constitution states that the club President shall be the *wife* of the Principal of the University (CM, 25 January 1925) - it was obviously not perceived possible for the post of Principal to be actually held by a woman. In addition to it being predominantly a 'wives club', the other notable feature of club membership was its essentially elitist nature. It was not an inclusive

social forum for all women employees of the University. Female cleaning and catering staff, for example, were not encompassed within the radius of the club's eligible membership.

As the name of the club indicates, the most common event by which members socialised with each other was the tea party. A club committee, consisting of six members, met regularly to arrange such social functions. The TC proved to be a popular initiation with membership numbers rising to 176 within four years of its launch (ABM, 18 June 1924) and to 263 within a decade (ABM, 17 June 1931). Such growth may have been assisted by the efforts of the club's welcoming committee. This group visited every new male member of staff with the aim of promoting club membership to his spouse (CM, February 1929).

The club's first financial statement was for the period 1922/3 and was presented to a meeting of the club in June 1923. Previous reports of the club's financial affairs had been oral in nature. For example, at the club's first annual meeting it was merely reported that expenses for the year 1920/1 consisted of the purchase of one hundred cups, saucers and teaspoons (ABM, 13 May 1921). As Figure 1 reveals, the club's statement for 1922/3 indicates the financial affairs in a more formal manner.

Insert Figure 1 - Financial Statement of Edinburgh University Tea Club for 1922/3

However, the essence of the club's statement is very simple. The financial transactions reported upon merely encompass the income from members' subscriptions and the expenditure associated with hosting tea parties. As such, the

statement reveals little of the club's operational activities. Minimal insight is provided into the life of the club, its cares and concerns, its triumphs and successes. A consultation of the minutes of the club's ABM however, brings a clarity to proceedings, adds colour to the bare numbers and provides a more holistic overview of club affairs.

Consider first the issue of club subscriptions. Members paid an annual subscription of five shillings which was due at the first meeting of the new academic year (CM, 25 January 1925). The club's constitution required this payment to be made by the end of December in order to retain membership (CM, 25 January 1925). Despite the seemingly genteel nature of such a female colloquium, the thorny issue of debt collection was often unavoidable. A range of initiatives was consequently employed to encourage prompt payment. By 1928 the committee had arranged for a booklet to be printed which consisted of club rules and the names and addresses of all members. This was handed out to members at the first meeting of the year, but only on receipt of the annual subscription.

There are one or two new arrangements for next winter which we hope will meet with your approval. First, we are having a small booklet printed and in the centre 6 or 8 pages containing names and addresses of all members of the Tea Club. These will be handed out at our first Autumn meeting to members as they pay their subscriptions. (ABM, 21 June 1928)

In addition, the committee exercised the threat of removal from this membership list when dealing with delinquent payers. For example, during a 1929 committee meeting the club secretary was asked to write to all unpaid members pointing out to them that exclusion from the list was consequent to failure to pay (CM, 31 May 1929). The creator of this initiative, the club's treasurer, was obviously sufficiently troubled by

the issue of debt collection. On her retirement as club treasurer in 1929, the following words of appreciation for her efforts were offered at the ABM of that year.

The Committee records with gratitude the work of their retiring treasurer – Mrs X<sup>6</sup> has had the interests of the club deeply at heart during her term of office and I am sure she has spent many sleepless nights wondering how to gather in late subscriptions. (ABM, 5 June 1929).

Exclusion from club membership itself was the ultimate form of threat. By 1942 the club had decided to exclude from membership those whose subscriptions were in arrears for two years or more: “If they desire to rejoin the Tea Club it will be necessary for them to make application to this effect” (ABM, 29 May 1942).

Turning now from club income to club expenditure, the minutes of the club’s ABM and committee meetings yield an interesting account of how members’ subscriptions were spent. The main expense arose from hosting several afternoon and evening tea parties throughout the year. The club’s constitution required at least five such gatherings to be held during the academic year (CM, 25 January 1925). The parties were generally held in the University Women’s Union, although occasionally they were hosted within the homes of committee members, therefore negating the need for room hire. However, even in the latter case, the club was still obliged to make a contribution of thirty shillings to the hostess in order to cover the catering costs (CM, 2 May 1921). A 1939 Committee Meeting gives some insight into the quantity of food required when hosting such an event. The catering list included: five gallons of ice cream, two hundred cakes, nine dozen biscuits, twelve dozen cheese straws, and six hundred and fifty sandwiches, the latter including a “gentlemen’s relish” option (CM, 17 February, 1939). It is probable though that the benefit of these gatherings far

exceeded such catering costs. The parties provided an important forum for women<sup>7</sup> to meet and socialise. Members were encouraged to wear name cards at club soirees to facilitate networking (CM, 20 October 1921). This networking was obviously successful as members soon began to form sub clubs. A tennis club was formed in 1925 (ABM, 16 June 1925) and a badminton club in 1926 (ABM, 17 June 1926).

One of the highlights of the club's social calendar, and hence a main outlay of club expenditure, was the annual Christmas Revels. This Christmas celebration, the first of which was hosted in 1924 (CM, 13 November 1924), was a family affair open also to members' partners and children. The activities enjoyed by members attending the 1925 Christmas gathering were recounted at the ABM of the following year:

On December 19<sup>th</sup> a Christmas party was held in the University Women's Union. The children came in fancy dress for which prizes were awarded and each child received a small gift from Father Christmas and crackers from the Christmas tree. Mrs S and Mrs C arranged Christmas carols in which all joined heartily and Dr C entertained guests of all ages with a series of clever conjuring tricks. (ABM, 17 June 1926).

The expense of catering for such a gathering was quite considerable. The cost of hosting the 1925 Christmas Revels, for example, was £38 (ABM, 17 June 1926). Given that total party expenditure for the year amounted to £51, the cost of this seasonal celebration was the most significant component of club outlay. This situation arose because the event required not only the hire of room and catering costs but often the cost of entertainment such as a band and piper (ABM, 17 June 1931). In its early years the club could perhaps have reduced the burden of this cost by hosting the event jointly with the Edinburgh Association of University Teachers, following a request from this body in 1926 (CM, 18 October 1926). However, the TC politely declined this invitation (CM, 18 October 1926). The TC did however invite members from that

association to an evening party in February of the following year (CM, 17 January 1927) and accepted an invitation to join the association on a golf outing in April (CM, 25 April 1927). By Christmas of that year the TC finally joined forces with the teachers association to jointly host the Christmas Revels (CM, 16 January 1928). Significant numbers attended this event: 264 adults and 70 children (ABM, 21 June 1928). Subsequent Christmas Revels were also jointly hosted, resulting in a reduced bill for the TC; the cost of both the 1928 and 1929 Revels was only £16 (ABM, 5 June 1929, ABM, 18 June 1930).

Not all club activities involved heavy catering expenditure, however. The club also arranged various social outings other than tea parties. These often had an academic association. For example, the club received invitations for its members to visit the University's Department of Chemistry (AMB, 16 June 1925), Department of Radiology (ABM, 23 June 1927) and Department of Zoology (ABM, 18 June 1930). Members also enjoyed a viewing of the university library's rare books collection and accepted an invitation to tour the Edinburgh Royal Observatory (ABM, 23 June 1927). Figure 2 illustrates the range of activities advertised to members in 1927.

Insert Figure 2 - Notice of Club Activities in 1927

Links with colleagues, or probably the wives of colleagues, in other academic institutions were similarly encouraged. Each ABM recounted the number of visitors from neighbouring and distant universities. For example, visitors from Princeton, Melbourne, China, New Zealand and Toronto attended tea gatherings during the academic years 1923/4 and 1924/5 (ABM, 18 June 1924; AMB, 16 June 1925). It appears that the club was anxious to foster these academic connections.

The Committee hopes that members of the Club will remember to ask their guests to sign our book and so form a link of friendship between ourselves and our visitors from other universities. (ABM, 18 June 1924).

The club's appreciation for the use of the University library as a venue for their ABMs is another example of this sentiment:

The members of the University Tea Club desire to express their indebtedness to the University Court for the permission to hold some of its meetings in the Upper Library Hall. They fully appreciate that the beautiful and dignified surroundings not only lend attraction to the meetings of the club, but emphasize its academic connection. (ABM, 18 June 1924).

The use of this venue also provides some indication of the extent of membership attendance at the club's ABM. Whilst no record of such numbers is held in the archive, the fact that a 400 seat venue was requested for the event suggests that it was well attended. Also, as the club's Constitution required the hosting of a tea party immediately after the ABM, this no doubt encouraged strong attendance (CM, 25 January 1925). AGMs generally can be as useful a forum for socialising as for business (Cordery, 2005, p.9). Given the nature of the TC's activities, its ABM achieved such a combination effortlessly.

It is perhaps not surprising that as a collegiality of women, the TC expended some of its funds on fostering links with other associations of females. For example, in 1923 the TC hosted an evening reception for over one hundred members of the National Council of Women during their visit to Edinburgh for their annual conference (ABM, 18 June 1924). The National Council of Women (formerly the Union of Women Workers) was formed in 1895 (Covert, 1994). Its first president was Louise

Creighton, wife of the Bishop of London, and it held its first annual conference in Nottingham in the year of its formation (Covert, 1994). Devoted to social and political reform in women's working conditions, its president at the time of the Edinburgh conference was Lady Frances Balfour (Grant, 1955). The local press, in the form of the Scotsman newspaper, covered the conference proceedings for its duration: 16-22 October 1923. In addition to debating topics, such as equal opportunities in the civil service, the old age pension and women police, the Scotsman's archive reveals that conference delegates also enjoyed a number of receptions hosted by local dignitaries including even the city's Lord Provost. The significance of this national women's council is similarly captured in the extent of the entertainment expenditures incurred by the Edinburgh University Tea Club. The club's financial statement for 1923/24 reveals that the cost of hosting this particular event was £10, 7 shillings (ABM, 18 June 1924); the average cost of a TC party was £3.

From 1925 onwards, the TC committee held its meetings in the rooms of the University's Women's Students Union (CM, 4 May 1925). It also assisted this union's fundraising efforts by running a stall, selling "articles appropriate to a tea table" (ABM, 17 June 1926) at the Union's Bazaar, and raising £921 for their cause (ABM, 23 June 1927). However, it is interesting to note that the club's generosity of spirit did not extend to their prized inventory of tea ware. As noted above, one of the club's earliest expenses consisted of the purchase of one hundred cups, saucers and teaspoons (ABM, 13 May 1921). Requests from the Workers Educational Association in 1923 (CM, 5 November 1923) and the Edinburgh Association of University Teachers in 1924 to borrow the club's tea service were politely refused (CM, 14

January 1924). A cupboard, exclusively for the purposes of housing this china ware, was finally secured in the pantry of the University's Upper Library in 1928:

The Club now possesses a good cupboard for all the china etc. used at meetings and we hope in future, there will be fewer cracked cups. Formerly, the china was packed into a small wooden box after use. (ABM, 21 June 1928)

Overall, the minutes reveal a tendency by the TC to spend rather than save club cash. During the early 1930s, for example, a cash surplus of £40 had gradually built up. Rather than investing this balance to cover unforeseen future needs, the club displayed an eagerness to spend it quickly on additional partying:

It was obviously the wish of the Club to spend the balance in hand on entertaining staff as soon as possible and the Committee's suggestion that we should hold one evening party at the beginning of the next session was approved. (ABM, 16 June 1933).

Unsurprisingly, this spend-all policy seems to have ultimately caused cash deficit problems. By 1937 a tighter rein on spending was urged:

The treasurer's report was adopted. Arising out of the report the Club approved of the recommendation of the committee that the evening reception should be omitted next session owing to the diminishing of the Balance. The reception last session cost £23 3/8. (ABM, 4 May 1937).

Pecuniary caution however, became essential with the onset of WWII. A cost consciousness becomes evident. Contrary to the extravagancies of earlier years, a £40 cash balance is invested in War Savings Certificates rather than frittered away on parties (CM, 14 February, 1940). In place of the lavish feast usually on offer, it was noted that "a simpler fare should be provided" at the 1940 ABM (CM, 3 May 1940) and when planning for the first meeting of academic year 1940/41, the committee

members opted for the “cheaper” option of serving merely tea and biscuits at the gathering (CM, October 1940). In addition, instead of incurring the expense of printing invitations to this event, one member offered the services of her daughter in the addressing of invitation cards (CM, October 1940). Cost savings were made especially necessary given that subscriptions were quashed for the year 1939/40 (ABM, 23 May 1940). This was due to the fact that many of the club’s events had to be cancelled because of war conditions. Indeed, the war was to have a rather detrimental impact on TC gatherings. Lighting restrictions meant that the first tea party of the academic year 1939/40 was curtailed to one hour fifteen minutes (CM, 12 October 1939). In fact, that October event turned out to be the only gathering of the club until the following May. The 1940 Christmas Revels, one of the club’s most popular annual celebrations, was also cancelled (CM, 12 October 1939) as was a summer garden party during the following year due to “the lack of adequate air raid shelter” (ABM, 23 May 1940). The badminton and tennis clubs ceased activities (ABM, 23 May 1940) and naturally discussion arose as to whether the TC itself could continue in existence. The minutes of the 1940 ABM recount:

Mrs G put in a plea that if at all possible the club should carry on and this was warmly approved by the meeting which also decided to give the committee powers to decide what was best. (ABM, 23 May 1940).

If the club was to continue however, there was no question of altering the scope of its activities. It was a tea club with a distinctly social character and war efforts should not impinge on these frivolities:

A proposal had been received suggesting that the character of the meetings should alter and that members might like to bring work and sit and work and

chat, but the idea was negated and it was decided to retain the present form of the meetings. (ABM, 23 May 1940).

However, the club did contribute to the war efforts in its own way. Members volunteered their services to the Women's Maintenance Council of the city's Royal Infirmary (ABM, 29 May 1942) and collected £21 and gifts of clothes for a war charity (CM, 12 January 1945). In addition, a contribution of £10 was made from club savings to the Wings for Victory fund (ABM, 14 May 1943).

Notwithstanding these labours and the difficulties of the war generally, the club still continued its primary function of hosting social gatherings, albeit in a more restrained manner than prior years. Coffee mornings overcame the problem of blackout restrictions and so these became a useful alternative to the afternoon tea gatherings. These were held initially in city centre establishments (ABM, 29 May 1942) and subsequently in members' homes (ABM, 14 May 1943). Interestingly, despite their nomenclature, "in view of the scarcity of milk supply, tea, instead of coffee and biscuits" was served at these events (CM, 16 January 1942). Rationing also prohibited the traditional practice of the appointment of one member to act as sole hostess for a gathering. Instead, each committee member supplied two shillings' worth of food for every tea party (CM, 30 September 1943). Perhaps not surprisingly, in light of the limited fare on offer and the fewer number of parties more generally, in 1942 the club reduced its annual subscription of five shillings to two shillings and six pence (CM, 8 October 1942). Gradually, however, activities returned to some form of normality. The badminton sub-committee became operational again in 1942 (ABM, 29 May 1942), a summer gathering was held in the city's Royal Botanic Gardens in 1943 (AGM, 14 May 1943)<sup>8</sup> and by 1944 membership numbers had begun to rise again

after the initial drop at the outset of the war (AGM, 11 May 1944). In fact, the end of the war is noted in a very modest way within the club's minutes. A pencilled entry before the minutes of the June 1945 AGM notes its postponement from May 9 due to the VE day celebrations (AGM, 8 June 1945).

This concludes the examination of the minutes of the AGM of the Edinburgh University Tea Club. Under its original name, the club continued in existence for another fifty years until 1995 when it was renamed as the Edinburgh University Women's Club<sup>9</sup>.

## **Discussion**

As discussed in the earlier section, *An Anatomy of the Meeting*, the AGM serves several roles, three of which were outlined. In this section, each of these three roles is considered from the perspective of the AGM of the Edinburgh University Tea Club. Consider first the role of the AGM as an accountability mechanism. As noted earlier, a primary function of the AGM is its use as a forum to hold governors accountable for their actions. The minutes of the meetings of the Edinburgh University Tea Club reveal an awareness of such a governance function on the part of the club's committee members. For example, arguably one of the most important of club assets was its tea service of one hundred cups and saucers. The minutes clearly indicate the duty of care which committee members extended over this precious resource, announcing to members at the 1928 ABM that they had secured a cupboard for its safekeeping. In relation to club expenditure, we also see throughout the period of review, a full

accountability to members at each ABM. The costs associated with hosting every social event, from regular tea party to the annual Christmas Revels, are fully outlined.

A cost consciousness is particularly evident during the years of the Second World War. Given the nature of the club's activities, the general tendency was to spend funds on social gatherings rather than invest, however, the committee showed a commitment to their governance duties during these difficult years. Faced with declining subscription income, the minutes reveal the tighter budget restrictions imposed by the committee over this period. A cost consciousness limited the extravagancies of prior years and ensured that funds could be either saved or donated to war efforts. In summary, the meetings of the Edinburgh University TC exhibited a strong governance function. The fact that these meetings were associated with a ladies tea club rather than a manufacturing organisation or financial institution is largely irrelevant. It is the manifestation of the accountability role of the meeting that is important to accounting researchers, and this can be illustrated just as easily in the largest of contemporary corporations as in the most seemingly insignificant of historical associations.

The review of the tea club's AGMs also illustrates the informational role of the meeting. It elaborates upon the reported transactions within an organization's financial statements. Whether the meeting is a small informal one, such as the club's committee meetings, or a larger formal gathering, such as the club's ABM, these forums provide a venue for a rich discourse on financial affairs. The review of the minutes of tea club meetings reveals a much fuller understanding of operations than is indicated by their relatively simple income and expenditure account. For example, in

relation to club expenditure, the minutes reveal a depth of detail regarding how club monies were expended. The lavish parties of the 1920s and 30s are richly recorded. The catering and entertainment costs associated with hosting regular tea gatherings, Christmas celebrations and visiting associations are fully narrated within the records.

In relation to club income, the minutes reveal the traumas experienced by the club treasurer in collecting unpaid subscriptions and the initiatives introduced to discipline those in arrears. The decision to create a visible listing of paid subscribers automatically constructs the deviant (Foucault, 1977). Essentially, an examination of the AGM minutes imbues life and colour into financial reports. The intrigues of organizational life are unravelled in the discussion surrounding the facts and figures. However, the informational character of the AGM also extends beyond the immediate boundaries of an organization's financial statements. Non-financial information on all aspects of an organization's activities is potentially made available for discussion. The minutes of the tea club's AGM, for example, report broadly on all club activities and offer a fascinating insight into the working life of this female colloquium. The minutes reveal the club members' sensibilities regarding the protection of their tea service, their quest for the stamp of academic legitimacy, and the strength of their resolve in the wake of severe war time restrictions. They reveal those sentiments that cannot easily be captured within the bare accounting numbers. This is what makes 'the meeting' an interesting and fruitful site for research work.

The final role of the AGM discussed earlier is that it constitutes a forum for the management of impressions. The AGM can be viewed as a ritualistic gathering and accounting information is part of the apparatus of this ritual. It is one of the props in

the unfolding drama (Goffman, 1969). It is useful therefore for accounting researchers, whether they be accounting historians or scholars of the more contemporary, to make such a space calculable, governable and accountable. The ABM of the Edinburgh University TC is not however a good example to witness such impression management in action. This is perhaps due to the nature of the club's activities and its social purpose; it has no hidden agenda, no extravagant director's remuneration to hide, no social or environmental cause to satisfy. If it attempts to create any impression, it is merely one of good stewardship by way of reports from the club treasurer on the use of club funds or the productivity of the committee in organising social events. Despite this absence, it is important to observe that the AGM is a potentially significant arena for the management of impressions, and accounting data can be usefully deployed in this construction. The role of the annual report in the management of impressions has been fully recognised by the accounting academia. It is useful to also recognise the role of the AGM in this regard.

In addition to highlighting the governance, informational, and impression management roles of the AGM, the case of the Edinburgh University TC may also help to further an appreciation of accounting's role in organisational and social functioning. Accounting has long been recognised as a social and organisational practice (Hopwood, 1983; Miller, 1994). From this perspective, in order to fully understand accounting's role, it is important to give regard to the social and organisational context in which it operates. A ladies tea club, a social organisation by nature, is therefore quite an apt context in which to observe accounting's role in this respect. To view accounting as a neutral, technical practice alone, would limit our perspective to the bare facts and figures within the club's financial statement and fail

to recognise the wealth of information behind those figures. Instead, an appreciation of accounting's social and organisational context provides further insights into the accounting numbers and recognises the intrinsically intertwined nature of club activities, social norms, and accounting practice.

From this perspective, accounting occupied a potentially pervasive positioning within the functioning of the club. For example, the lavishness of club tea parties was highly dependent on the strictness of the budgetary regime in operation at the time, which in turn depended on the social conditions of the era. It is only possible to fully understand the club's cost saving initiatives when situated against the backdrop of the Second World War. Equally, decisions to spend club income, rather than save for the future, can be more fully appreciated in the context of 1930s peacetime. In addition, the decision to address the issue of unpaid subscriptions, by excluding those members from the club's annual membership listing, can only be completely considered when regard is given to the social manners of the period. The public naming and shaming (by way of absence from the membership list) was an embarrassment to be avoided at all costs within polite society. In this manner, accounting, the club's organisational arrangements, and its social positioning were all intertwined and inter-related.

### **Concluding comments**

It is useful to make a number of observations at this stage, some specific to the subject addressed here and some more general in nature.

The context of this study is the AGM. The AGM is an important constituent in the workings of organizational life. It fulfils more than a mere legal requirement. It is

often viewed as a tool of corporate governance, a public forum for director accountability, and a means of ensuring a voice for the common shareholder. Of course, other commentators may suggest that this democratic attribute is often a facade; that the decision making power of shareholders is superficial in nature. From this perspective, the AGM is a highly orchestrated affair where directors manipulate proceedings to suit their own agenda. The purpose of this paper is not to debate these alternate views. Regardless of its intent, the AGM is a significant feature of the apparatus of organization and yet there has been a “dearth of research” (Cordery, 2005, p.2) on it within the accounting domain. Previous accounting studies have been limited to a consideration of market reaction to AGM announcements. There has been a distinct lack of attention to the AGM from a more qualitative perspective. The power of the AGM as a mechanism of accountability and a governance tool has yet to be fully explored. In addition, the proceedings of an AGM reveal the ‘stories’ behind the numbers. The financial information presented to members is brought to life by the non-financial discourse. Both information bases are intrinsically linked and consequently should be investigated as an integrated whole. This paper calls for further research, both contemporary and historical, into the workings of the AGM and accounting’s role in that process.

A second observation arising from this study relates to the issue of accounting in everyday life. This point was raised in the introductory section but it is worth reiterating again following the examination of the tea club archive. Accounting’s operation within the realm of the everyday is no less significant to our understanding of the craft than an investigation of its machinations within the wheels of corporate life. In fact, the minutes of the tea club’s meetings reveal a concern with issues

common to a host of organizations regardless of size or significance. The dilemma over the protection of tea club assets was apparent. The constant problem of debt collection and the innovative ways in which to encourage prompt payment was addressed. An account of expenditure was provided to club members; the social events paid from club subscriptions were recounted. But the club's activities were not the stuff of boardroom dramas. They concerned social gatherings where members engaged in the very everyday activity of tea and chat. However, the concept of the everyday does not automatically equate with notions of simplicity<sup>10</sup> or irrelevancy. Indeed, it is often the everyday practices which hold most relevance to contemporary life. Consider the daily rituals involved, not just in eating and drinking, but also in shopping, exercising and leisure. From a sociological perspective these practices are an inherent component of understanding contemporary culture. From a business perspective, global industries have been spawned in catering to the needs of such consumers. The everyday is a powerful phenomenon. The fact that it may encompass territory at the margins of accounting (Miller, 1998) should make it no less the subject of scholarly interest; in fact it can make it even more interesting.

This leads to a more general observation regarding the choice of site when conducting accounting research. As mentioned at the outset, tea drinking is typically regarded as a feminine pursuit. This connotation can render it a seemingly trivial subject of academic accounting inquiry, or at least of so called mainstream accounting inquiry. This is one of the advantages of historical accounting research. Its agenda is sufficiently broad and diverse enough to easily encompass what Napier (2006, p.445) refers to as the "voices from below". Past studies of accounting and gender have included an examination of the representation of women in annual reports (Tinker and

Neimark, 1987), the barriers to professional entry (Lehman, 1992), and the feminization of clerical bookkeeping tasks (Kirkham and Loft, 1993; Cooper and Taylor, 2000). These are not tales of women, nor necessarily about women in accounting; they are essentially to do with the much broader issues of accounting and the accounting profession. They unravel, for example, the political power of accounting and the construct of the professional accountant. In other words, to examine gender issues in accounting is also to examine, and further our understanding of, accounting itself. This paper has adopted a research site firmly embedded in the female domain; a collegial gathering of women. However, the observations made regarding accounting's role here have a general application. The AGM can be viewed as a ritual in accountability. The themes surrounding the disclosure of financial and non-financial information at AGMs are common ones. Observing them within the locale of a ladies tea club does not invalidate or trivialise them.

## Notes

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<sup>1</sup> A period of twenty five years was chosen as it neatly encompassed a rather interesting era in the club's history: incorporating the club's establishment, its rapid growth, the decadence of the 1930s, and the challenges of the WWII years.

<sup>2</sup> Reference GB 237 EUA GD6 (Box EUA-A-49).

<sup>3</sup> This is recounted in a pamphlet celebrating the semi-jubilee of the club – Box EUA-A-55.

<sup>4</sup> The archive does not provide details on the status or backgrounds of members, however the majority (95%) of members are referred to as 'Mrs' indicating that they are most probably the wives of male faculty.

<sup>5</sup> Professor Baldwin Brown, Professor of Fine Art and an active supporter of women's university education (Hamilton, 1983, p103).

<sup>6</sup> Random initials are used in place of members' surnames. The rationale for this approach is that whilst the club's archive is open to researchers, access to membership lists is restricted, thereby preventing full disclosure of members' names.

<sup>7</sup> Although occasionally husbands were allowed to attend the tea parties: "The Club was pleased to welcome gentlemen to the meeting in March" (ABM, 17<sup>th</sup> June 1926).

<sup>8</sup> For reasons unclear, from 1943 the club began to use the term AGM for its annual meetings rather than the traditional ABM.

<sup>9</sup> The current club is essentially a club for partners of academic staff rather than actual female faculty members. This is perhaps a reflection of the more demanding work commitments imposed on contemporary female faculty.

<sup>10</sup> However, simplicity is not a feature to be disparaged; some of the simplest accounting techniques can generate the most powerful of repercussions.

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