

A well-rounded life: the story of Eva West – pioneer accountant, philanthropist and environmentalist

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life: Eva West

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Abstract

Purpose – This paper presents the biography of one of Australia's earliest female accountants, Miss Evelyn Maude West (aka Eva). The paper uses this history sub-genre to understand the significant impacts Eva West made across several fields. Eva West was not only a pioneer woman accountant but also an active philanthropist with an interest in social issues and a nature lover who promoted and encouraged an appreciation of the environment.

Design/methodology/approach – The paper leverages a diverse array of qualitative resources, responding to Carnegie and Napier's (1996) call to expand the concept of the accounting-based archive. Notably, rare nature study diaries and a book detailing camping adventures serve as poignant examples, illustrating Eva West's profound social and environmental engagement. Additionally, personal and business letters, digitised newspapers, pamphlets, annual reports, minute books and even poems contribute to the comprehensive exploration of Eva West's life and impact. Collectively, these varied sources offer a rich tapestry of evidence, facilitating the documentation of this unique narrative.

Findings – Throughout her life, Eva West made significant contributions as a pioneering woman in the field of accounting, a dedicated philanthropist and a passionate environmentalist. Together, these offer a multifaceted portrait of a well-rounded individual. With a solid foundation in accounting, Eva utilized her expertise to benefit numerous charitable organisations, leaving a lasting impact on the community. Moreover, her deep love for the environment is illustrated in nature study diaries and books documenting her camping adventures, highlighting the interconnectedness between her accounting pursuits and her commitment to environmental stewardship.

Practical implications – While previous studies briefly mention the additional contributions of early women to various organisations and movements, none provide the depth of insight seen in the portrayal of Miss Eva West. Rather than critiquing these earlier narratives, this observation presents an opportunity for further research to honour pioneering individuals for their multifaceted roles beyond accounting. Future studies could spotlight trailblazers as accountants with diverse interests and societal contributions, whether in social or environmental spheres. Additionally, this paper demonstrates how archives maintained by individuals, such as nature or travel diaries and camping books, can enrich accounting and accountability-based historical research.

Originality/value – Biographical studies in accounting have played a significant role in advancing historical research, yet there remains a call for additional studies to gain deeper insights into specific individuals. Few biographical narratives have explored how accountants integrate their professional careers with other interests, particularly highlighting the well-roundedness of individuals, especially women. Furthermore, this paper contributes to filling the gap in research that examines the intersection of accounting professionals and environmental concerns.

Keywords Philanthropy, Environment, Pioneer, Well-rounded biography, Women accountants

Paper type Research paper

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Introduction

This paper presents the biography of one of Australia's earliest female accountants, Miss Evelyn Maude West (aka Eva). The paper uses this history sub-genre to understand the significant impacts Eva West (14 September 1888–20 June 1969) made across several fields. Eva West was not only a pioneer woman accountant but also an active philanthropist with an interest in social issues and a nature lover who promoted and encouraged an appreciation of the environment.

The unique contribution made by this paper is that prior biographical studies in accounting have seldom presented such a well-rounded individual, having a foundation in one skill (accounting), who also developed and excelled in others (cf [Hurka, 1987](#)). Eva West devoted much of her life to accounting, and this profession complimented other dimensions of her life. In the accounting history academic literature, however, Eva's name is mentioned once as one of two ladies who sat "Intermediate" examinations in 1915 ([Cooper, 2010](#), p. 325). Her life, previously unexplored, will be showcased in this paper to underscore Eva West as a deserving female pioneer ([Walker, 2011](#)) whose life achievements converged at the nexus of accounting, philanthropy and environmental advocacy, warranting heightened acknowledgement [1].

Biographical studies of accountants in the past have subtly mentioned other aspects of an individual's life, yet there have been few in-depth studies that have provided a more rounded view of an individual beyond the profession ([Jeacle, 2011](#)). This study seeks to demonstrate the numerous activities in which Eva was engaged and her significant achievements across both work and private spheres ([Hurka, 1987](#); [Gallhofer et al., 2011](#)). The paper also intersects with the body of historical research into the role of women in accounting ([Walker, 2008](#)) and social and environmental accounting. While a great deal of research continues in the present day linking accounting and the environment (see, for example [Adams and Larrinaga, 2019](#); [Bebbington and Unerman, 2020](#); [Chung and Cho, 2018](#); [Dillard and Vinnari, 2019](#); [Carnegie et al., 2021](#); [Pizzi et al., 2022](#); [Senkl and Cooper, 2023](#); [Morrison et al., 2023](#)), limited studies exist on the historical roots of social and environmental accounting ([Carnegie and Napier, 2017](#); [Atkins and McBride, 2022](#)). [Carnegie and Napier \(2017\)](#) noted that contemporary emphasis on sustainability and the environment provides opportunities for accounting historians to also research accounting's past, and that a focus on how individuals may have used accounting to enable sustainability provides a fruitful area for research (see also [Parker, 2015](#)).

While [Gray et al. \(1996\)](#) noted that some versions of social accounting manifested in Ancient Greece, today's understanding of social accounting could be traced back to the 18th century, where [Gallhofer and Haslam \(1993\)](#) reported that writer Jeremy Bentham was differentiating between an accounting that would serve the economy and one that would serve humanity (see also [Gallhofer and Haslam, 2006](#)). The 18th century also provides evidence of research exploring the roots of environmental accounting. [Atkins and Maroun \(2020\)](#) used a biographical study of Gilbert White's *Naturalist's Journals* as early illustrations of accounting for biodiversity. Later historical research in the 19th century has examined other individuals who used accountability mechanisms to publicise the damaging impact an organisations actions could have on nature (e.g. [Atkins and Thomson, 2014](#)). In a more recent time period, [Quinn et al. \(2022\)](#) used annual reports of a state-owned electricity supplier over a 56-year period beginning from the 1930s to show how the construction of a hydroelectric power station near a river would affect the environment and biodiversity through fisheries. [Atkins and McBride \(2022\)](#) noted a 17th century investigation into John Evelyn's *Fumifugium*, which problematises industrial pollution and its impacts with the stated intention of changing industrial practices as an external social account [2]. The present study contributes to this growing accounting research, and like other studies ([Atkins and Maroun,](#)

2020; Atkins and Thomson, 2014; Atkins and McBride, 2022), it adopts the biographical genre to include how an individual and their role in accounting and philanthropy include important social and environment issues.

The paper draws on a number of archives to demonstrate the life of Eva West the accountant, the philanthropist, and the environmentalist. Thus, the paper also answers the request by Carnegie and Napier (1996) to widen the notion of the “archive” beyond the obviously accounting-based source materials. In the present study, the broadening definition of “archival evidence” and “accounts” used extends into the area of alternative accounting research and considers rare nature study books and the use of travel diaries (Boys, 1995; Quinn and Gibney, 2018; Atkins and Maroun, 2020). Other archives include personal and business letters (Jeacle and Brown, 2006; Solsma and Flesher, 2013), digitised newspapers, pamphlets, minute books and annual reports. These resources have been triangulated to reinforce the contributions made by the individual.

The rest of this paper is structured in the following manner: the first part outlines the bibliographical genre and its use in accounting historical studies. The focus then turns to the stories of individual women who entered accounting as well as some that were not linked to the profession but performed “accounting-related” activities in the private sphere. Amongst the literature reviewed, there are very few biographical studies that illustrate the well-roundness of these accounting women or their links with social or environmental issues. The paper then outlines the rich archives accessed to tell the narrative. From the archives, the biographical narrative is presented under various themes, focusing on the life of Eva West in three parts: becoming a qualified accountant and then her working life, her efforts as a philanthropist and her involvement in social and environmental issues. While a thematic approach is adopted to group Eva’s activities under these headings, the archives provide evidence of overlaps through triangulation. A conclusion drawing together the issues that advance our understanding of historical biographical studies in accounting and those that portray the roundedness of individuals is then presented as well as the limitations and recommendations for further research.

Biographical genre

Within accounting historiography (Napier, 2009), the broad area of biography has provided major contributions to historical research. A “biography in accounting” refers to a portrayal of the lives of individuals who possess some accounting connection, which can be manifested in both the modern and historical settings (Burrows, 2019). The biography places the individual at the centre of the narrative and is a window into a past life that helps to satisfy our curiosity about fellow human beings and their contribution to the field (Lee, 2002; Habibova, 2022).

While the number of biographies in accounting is extensive, there are continual calls for more of this research in accounting history. In 1996, Carnegie and Napier noted that for critical and interpretive histories, biographies have long been central to historical accounting research. Even with the many studies that have responded to Carnegie and Napier’s (1996) addition to the sub-genre (see, for example Carnegie, 2016; Zeff, 2000; Hronsky *et al.*, 2015; Cooper, 2008), Napier (2009) still noted that human-oriented histories offer a balanced consideration of the importance of human agency in accounting. Napier (2009, p. 42) stated that “historical research returns the human aspect of accounting firmly to the centre”.

In reviewing many of the prior accounting biographies, Burrows (2019) noted that these actors could become, amongst other things, one of the first members of an accounting body, the first commerce or accounting graduate, the first professor of accounting at a university or one person that had a distinctive contribution to accounting thought (see, for example Hronsky *et al.*, 2015; Whittington and Zeff, 2001; Parker, 1994; Cooper, 2008; Zeff, 2000; Carnegie, 2016; Napier, 2011; Persson and Napier, 2014, 2018). Daff (2022) reported on a

number of biographies of accounting academics who are inductees to an Accounting Hall of Fame. Whether these individuals were women (see [Loft, 1992](#); [Lehman, 1992](#); [Kirkham, 1992](#); [Kirkham and Loft, 2001](#); [Emery et al., 2002](#); [Komori, 2008](#); [Walker, 2008](#); [Jeacle, 2011](#); [Adapa et al., 2016](#)), or men (see, for example [Parker, 1994](#); [Zeff, 2000](#); [Clarke, 2005](#); [McBride, 2022](#); [Daff, 2022](#)), on rare occasions, these biographies extended beyond these individuals' contribution to accounting to personal interests to portray a more rounded individual ([Jeacle, 2011](#)). [Zeff \(2000\)](#), for example, noted that the biography of the first full-time professor of accounting at an American university, Henry Rand Hatfield, included his family background in the Methodist Church. Religious engagements are also mentioned by [Clarke \(2005\)](#) when examining the life of the UK's first accounting professor, Bernard Shields. In contemporary research, [Daff \(2022\)](#) reported Lee Parker as a workaholic and someone enjoying poetry as well as cooking, sport and playing the bagpipes.

Biographies of early accounting women

There have been a number of biographies of individual women in the accounting profession across a number of different countries that have attempted to redress the seemingly invisible history of women and accounting ([Walker, 2008](#); [Vidwans and Whiting, 2021](#)). A common theme amongst these stories is the masculine nature of accounting and the gender-based discrimination faced by women in the accounting profession ([Loft, 1992](#); [Lehman, 1992](#); [Kirkham, 1992](#); [Kirkham and Loft, 2001](#); [Emery et al., 2002](#); [Komori, 2008](#); [Devonport, 2008](#); [Walker, 2008](#); [Adapa et al., 2016](#); [Halabi et al., 2023](#)).

[Vidwans and Whiting \(2021\)](#) examined the careers of five pioneer women accountants – Mary Harris Smith in the UK, Jennie May Palen in the USA, Mercy Ellen Crehan in Canada, Mary Addison Hamilton in Australia, and Alice Basten from New Zealand. The study concluded that these women expended a great deal of personal effort to become accountants but also had family and organisational support in what was a very exclusionary profession. [Spruill and Wootton \(1995\)](#) provided a detailed study on Jennie May Palen, noting that this woman was an accountant, an educator, and indeed a “Renaissance person”. [Cooper \(2008\)](#) also prepared an extended study on Mary Addison Hamilton (Addie) who was the first woman to achieve membership in one of Australia's recognized professional accounting bodies and, indeed, one of the first in the British Empire. [Walker \(2011\)](#) reported that Ethel Ayres Purdie secured her place in history as the first woman to be admitted to an accountancy organisation when she became a member of the London Association of Accountants (LAA) in 1909. Her name is “a heritage asset” and is used by the now-ACCA (Association of Chartered Certified Accountants) for promotional material. [Walker \(2011\)](#) also noted that Mary Harris Smith was the first woman-chartered accountant in the UK and that she had assumed “legendary status”. [Jeacle \(2011\)](#) reported on Helen Lowe, who was one of the first women to qualify as a chartered accountant in Edinburgh and who, at the age of 30, chose the unusual route of setting up her own accountancy practice rather than remaining within the accounting firm in which she had trained. Back in Australia, [Hronsky et al. \(2015\)](#) focus on Harriett Amies, who was the first female Bachelor of Commerce graduate of the University of Melbourne and the first female to qualify for membership of an accounting professional body in Victoria based on tertiary qualifications.

A number of other studies have focused on individual women, who may not necessarily have been linked to professional bodies but performed some type of accounting duty, which confined women largely to the home ([Shiell, 2014](#)). [Miley and Read \(2016\)](#) report on Lady Lisle as the architect behind the financial wealth of her family in England during an early Tudor period (1,553–1,540). [Virtane \(2009\)](#) provided the example of Minna Canth, a Finnish merchant who was also a pioneer for modern female business managers, and noted that Ms Canth used accounting to keep track of her wealth, her writer's fees and the family's

expenditure, at a time when women were expected to be uninterested in financial affairs and economic activity. [Abraham \(2008\)](#) noted that Mrs O'Malley Wood, who acted as Treasurer of the Girl Guides association, made important contributions towards the accounting practices of the association, while [Lamb \(2001\)](#) reported on the achievements of housewife Jayne Carlye, a well-educated woman who focused on domestic duties and managing the household economy while her historian husband pursued his career.

[Walker \(2006\)](#) also described Octavia Hill, a middle-class woman who practiced accounting as the manager of a craft workshop, college secretary, manager of a household and social reformer. [Walker \(2006\)](#) noted that women made considerable behind-the-scenes contributions, particularly in raising money for the poor. In this space, women's philanthropic activities have included managing major forms of revenue as part of fundraising activities that include bazaars, fetes and fairs ([O'Brien, 2006](#)) and voluntary administrative positions in community organisations ([Cooper, 2008](#)). [Walker \(2006\)](#) refers to women philanthropists as hidden accountants [3].

The exclusion of women from accounting is at odds with the role that many women play in the management of household accounts ([Cooper, 2008](#)). [Carnegie and Walker \(2007\)](#) present the cases of 12 women who kept detailed accounting records in their Australian homes from the 1820s to the 1960s and found that women had a stronger propensity than men to prepare records of cash receipts and cash payments. [Baldarelli and Del Baldo \(2016\)](#) also noted that women played important roles in bookkeeping, preparing basic documents, general secretarial activities, accounting and statistical activities of a charity between 1914 and 1950 (see also [Miley and Read, 2016](#); [Virtane, 2009](#); [Lamb, 2001](#)). Some of the biographies feature other aspects of the woman's life beyond those accounting related, for instance, [Spruill and Wootton \(1995\)](#) noted that Jennie May Palen was a successful poet and [Jeacle \(2011\)](#) stated that the charitable work of Helen Lowe was one of her numerous extracurricular activities. [Jeacle \(2011\)](#), however, admits that her story on Helen Lowe lacks some form of well-roundedness.

Seldom in the biographical genre related to accounting have we seen how individuals combine their careers with other aspects of life. Some contemporary research highlights the work-life choices of individual women accountants ([Lightbody, 2009](#); [Gallhofer et al., 2011](#)). [Gallhofer et al. \(2011\)](#), for example, found that, while structural constraints are evident, many of women's work-lifestyle choices were driven by a desire to spend more time with family and that women were content with this choice. There is, however, a dearth of research that provides details of a woman's ventures outside accounting-related duties in the public and private spheres, and rarely are environmental issues mentioned. [Walker \(2006\)](#) did note that, on assuming the management of a "court", Ms Octavia Hill ensured that homes were rendered habitable and that surpluses in rental income were utilised for the construction of playgrounds and gardens. [Virtane \(2009, p. 87\)](#) stated that in late 1881, the merchandise trading business of Ms Canth had been very poor, "except for some flowers". In terms of any associations between women performing family accounting duties and the environment, again, there is little research, except perhaps regarding women who resided on farms and tended to home gardens [4]. The study by [Carnegie and Walker \(2007\)](#) noted three instances of "gardening" activities in the expenditure amounts in homes, and one woman was noted as a "keen gardener" (p. 223). There was also one instance where cash receipts included "rent for garden", which indicates part of a farm was let out to other people.

The archives and research method

There are a range of archives used to demonstrate the biography of Eva West. The journey of Eva West to become an accountant is told largely through personal and formal business letters. The personal letters comprised those Eva wrote to her father and documented her

introduction to the male-dominated accounting profession. Personal letters have been found to be a reliable source for historical research. When researching women's lives Halldórsdóttir (2007, p. 36) noted that personal letters "could read how women experienced their daily lives and the world they lived in" and allowed researchers to "enter this vanished world". The truthfulness of life is reflected in the historical personal letters (Gabriella Del Lungo, 2014; Bruns, 2019). The more formal business letters were those that Eva received from her employers and other organisations. These are also an important source of historical information, as they are written in a plain and direct manner that "retains an air of impartiality, indelibly swathed in the perceived neutrality and formality of professional business etiquette" (Jeacle and Brown, 2006, p. 27). These personal and business letters were accessed via two collections at the Traralgon and District Historical Society – the Eva West Collection (EWC) and the Walter West Collection (WWC) – and through the Jean Galbraith Papers (JGP) at the State Library of Victoria.

Newspapers are also widely used in this study and are an important source of accounting historical research (Lee, 2012; Abdelrehim *et al.*, 2015; Fowler and Cordery, 2015; Halabi *et al.*, 2016; Halabi, 2021). The main newspapers referenced were those from the town or region where Eva West lived and worked for most of her life. These were accessed through the Australian Newspaper Digitisation Program (ANDP) and the 'Trove' search engine [5]. Local or community newspapers have closer relationships with their audience, and are the media most likely to mark the achievements of ordinary people (Bowd, 2003; Kirkpatrick, 2001). Such was the impact of Eva that some of her achievements were also reported in the larger state-wide metropolitan newspapers.

An important archive was the "Nature study diary" written by Eva West (1926), which was accessed through the Jean Galbraith Papers (JGP) collection at the State Library of Victoria [6]. A further diary – "The book of our camps" was written by Galbraith (1937) and sourced privately [7]. From an accounting research perspective, Atkins and Maroun (2020) noted that these diaries represent collections of narratives and pictures that can document nature and mankind's accountability and stewardship for it. Finally, pamphlets, minute books and annual reports of various voluntary organisations in which Eva West held positions of authority have been accessed through archives held at the Traralgon and District Historical Society and the Gippsland and Regional Studies Collections at local libraries.

This research has thus relied on multiple sources, which not only extends the accounting archive (Carnegie and Napier, 1996) but also aligns with the call by Atkins and McBride (2022) who stated that further research into environmental and ecological accounts could include diaries, travel journals and letters. These archives individually and through triangulation, provide a biographical record and historical example of one woman, who was able to balance a life devoted to accounting that included significant contributions to philanthropic and environmental activities. The result is that each research archive has informed the other (Lee, 2002). A limitation is that the passing of Eva West has meant that this work is undertaken posthumously (Napier, 2011).

The accountant

Eva West was born in the regional Australian township of Traralgon, and throughout her schooling had won several scholarships (*Gippsland Times*, 8 February 1906, p. 3). Eva's father ran a blacksmith business, and her initial exposure to accounting was through this, where she was taught the basics of bookkeeping and at times she ran the business while her parents were away (Hammett, 2020).

Eva worked with other local businesses after leaving school. At the local Co-operative Society, she undertook company bookkeeping. The Manager wrote that "*She has just prepared our Balance sheet in accordance with the provisions of the Companies Act*" (EWC,

1914, Letter from John McCameron to Eva West). Eva continued to study and in 1914 had passed the Municipal Clerks Examination that qualified her to work as a senior local government administrator, making her just the third woman to have this qualification at that time (Hammett, 2019). This entry into the accounting profession via local government was noted in the local newspaper the *Traralgon Record*.

Only two ladies in the State have previously passed this examination, which requires a considerable knowledge of accountancy, municipal and commercial book-keeping, and municipal law, and we heartily congratulate Miss West on her success (13 March 1914, p. 2).

With this qualification, Eva moved to obtain work in local government in early 1915. There she was appointed as the assistant town clerk, and in March wrote that the Shire secretary was going to “*leave me all the Accountancy for the next six months*” (Hammett, 2019, p. 327) including General Cash Book Ledgers.

Eva’s next position was in the city of Melbourne, where she was appointed as a stenographer and typist (Hammett, 2020). Eva wrote to her father noting that “*I’m not going to be here long, I think. The girls say I’m going to be attached to Mr Bowden, the Accountant*” (WWC, 1915, Letter from Eva West to Dad). During this time, Eva attended a number of meetings of the Incorporated Institute of Accountants Victoria (IIAV). Even though women at the time could not gain entry, both Eva and another woman (Miss Irene D. Bourne [8]) became members of the Incorporated Accountants’ Students’ Society (Herald 13 February 1917, p. 5) a group which also ran social gatherings.

Our Accts Students Socy smoke night last night was a great success. The men all received cigars and cigarettes and the ladies a box of lollies each (EWC, 1918a, Letter from Eva West to Dad)

In March 1915, Eva received a letter from the registrar of the IIAV, which allowed her to sit their Accountancy examinations. The registrar wrote he had “*pleasure in advising that your application for admission to the Prescribed Examinations has now been considered by my Council and granted*” (EWC, 1915a, Letter to Eva West from IIAV Registrar). Later that year, both Eva West and Miss Bourne sat and passed the intermediate exam. The results were announced at the Society meeting, and Eva wrote to her father that both had received a standing ovation (EWC, 1915b Letter from Eva West to Dad):

Mr Welsh said that this was the first time they had had the pleasure of hearing ladies’ names announced and both ladies were members of the society and present tonight and he called for a clap for us. The men gave us quite an ovation and then yelled ‘speech’, I thanked them just shortly and they clapped me again.

One year later Eva and Miss Bourne sat the final examinations for the Institute [9], and passed. The *Traralgon Record* wrote of Eva’s success and that this was “*the first time that any lady in the State has obtained this qualification*” (29 December 1916, p. 2). [10] In a field of 271 candidates that passed the final examination, the two women came 4th and 6th (Hammett, 2019).

Ladies were not able to be admitted to the Institute even though both had passed the required examinations. In a letter to her father, Eva noted that the President suggested:

that the next thing the Socy. should take up is recognition of ladies. He said that when our letters were read to the Council mtg all present were in favour, but it will be a lengthy process for they have to call special meetings, etc to get the rules amended. (EWC, 1917, Letter from Eva West to Dad)

In 1918, the CIA AGM voted to allow female members entry, and Eva and Irene were then admitted as Licentiates of the Incorporated Institute of Accountants, with Eva’s certificate dated 22nd day of October, 1918 [11]. Eva was advised that “*When you have been in practice for 2 years you will be eligible for advancement to the degree of Associateship*” (EWC, 1919a,

Letter to Eva West, 5 July, 1919). On the 21st of December, 1920, Eva was admitted as an Associate of the Commonwealth Institute of Accountants of Australia.

In 1919, Eva left the city to return to her rural township, where she established her own accounting business and also offered coaching services to students in accounting and bookkeeping (*Traralgon Record* 30 December 1919, p. 4). Eva admitted that she “*was building up a nice little business*” when her father was elected to Parliament in 1922 (EWC, n.d.a, Letter from Eva West to the Australian Society of Accountants). Eva however left her business to manage the Shire Office, as Assistant Secretary. This was the same year she received approval to act as a Municipal Audit and Inspector of Municipal Accounts (a government auditor) and in doing so became the first woman in Victoria to be licensed as a municipal auditor (Hammett, 2020).

When Eva’s father became ill in 1934 (he passed away that year), the state-based *Herald* newspaper reported that “*the Council did not have to look far for a successor*” (*Herald*, 20 August 1934, p. 6). Eva was appointed as the Shire Secretary and remained in this position until 1947 [12]. That same year, Eva received a certificate admitting her as an Associate of the International Institute of Accountants [13]. As a qualified accountant Eva continued to do a number of audits, and was doing those until well into her seventies. She continued mentoring younger women in their roles as auditors and was associated with the local Business and Professional Women Association [14]. Eva continued to be a member of the now named Australian Society of Accountants and received a letter congratulating her on her 50 years in the accounting profession, which in part said:

As one of the first two women admitted to the Commonwealth Institute of Accountants in 1918 you have had a long and eventful experience in your chosen field of endeavour (EWC, 1968, Letter to Eva West from J.A.K. Wicks, ASA State Register, 30 December, 1968).

The philanthropist

From an early age Eva West was a valued member of the community, and at 12 was involved in children’s plays and bazaars which were held to raise funds for local organisations. The local newspaper for instance, noted that at the fancy fair to raise money for the Young Ladies’ Society in 1900, Eva performed in the Cinderella nursery rhyme and a tableau entitled “Advertisements” (*Traralgon Record*, 7 September 1900, p. 3). Still in her teens, Eva also ran children’s stalls, as part of a ladies’ committee commissioned specifically to reduce an ongoing debt of the local Mechanics’ Institute (*Traralgon Record*, 25 November 1904, p. 3).

Eva was undertaking a great deal of community work, particularly with the St. James Guild in the Church of England to which all her family members were closely linked (Hammett, 2019). Initially appointed as president when the Girls’ Guild had its first annual display (*Traralgon Record*, 8 November 1910a, p. 3), Eva held the position of secretary the next year. In her efforts to focus on young girls, Eva also became an instructor for junior branch girls aged 4–14 years (*Traralgon Record*, 19 January 1912, p. 3) and the Guild organisation would make donations to the local hospital (*Traralgon Record*, 24 January 1913, p. 2).

It was upon her return home in 1919 that Eva immersed herself totally in the local community. Using her Accounting qualifications, Eva became voluntary auditor of the Traralgon Branch of the Returned Services League and the Anglican Church and Mechanics Institute (Hammett, 2020; *Traralgon Record*, 1 February, 1921, p. 2). She also involved herself in many organisations including the Limbless Soldiers’ Association, where as Secretary she would regularly organise euchre parties, dances and street stalls to raise funds (*Traralgon Record*, 4 April 1924a, p. 2) and was the Treasurer of the “Save the Children’s Fund” – an organisation “*seeking to relieve distressed conditions amongst children, whether in Europe,*

Japan or other parts of Asia . . . and Australia" (*Traralgon Record*, 7 December 1923b, p. 5). Eva also became secretary of the New Settlers League Ladies Branch – an organisation dealing with settling immigrants in rural areas (*Traralgon Record*, 29 May 1925c, p. 4); was part of the committee for the Anti-cancer Campaign in 1937 (*Weekly Times*, 6 February 1937, p. 10) and the Secretary of the Back to Traralgon Committee, which raised funds throughout the year through sports, carnivals, dances, excursions and picture nights to build a Mechanics' Institute (*Traralgon Record*, 20 April 1923a, p. 2).

In 1924, Eva helped establish and then became captain of the branch of Girl Guides (*Traralgon Record*, Friday 13 June 1924b, p. 2). As Captain Eva would often hold public displays of achievements including plays, picnics, singing, demonstrations of first aid, calisthenics and attendances at ANZAC [15] day events (*Traralgon Record*, 22 June 1926, p. 2). Eva was also instrumental in helping to establish Brownies and at times would represent the District Commissioner at guiding events (*Traralgon Record*, 29 August 1932, p. 3). Eva also began and later chaired the local chapter of the "Fellowship of Gippsland Women", an organisation with the objective "*to enable the women in the community to help those deaconesses, nurses and others who go out to the families in the bush to assist and advise the mothers in their work of raising their families*" (*West Gippsland Gazette*, 11 May 1926, p. 2). She was also Secretary of the Traralgon branch of the Australian Women's National League (*Traralgon Record*, 22 May 1925b, p. 2).

Eva also had a long history assisting various utilities. In 1934, she was secretary of the Water Trust, taking over this position from her father (*Herald*, 20 August 1934, p. 6). When the Sewage Authority was established in 1939, Eva was made acting secretary and provided with a salary of £50 per annum. A year later, this was increased to £100 since the work had increased greatly (*Gippsland Times*, 13 March 1941, p. 2). When neighbouring towns wanted to form a larger Water Trust a, Eva acted as secretary (*Morwell Advertiser*, 30 June 1949, p. 1) and remained with that authority until 1957 (Hammett, 2020).

Other roles that Eva fulfilled were as the secretary of the Infant Welfare Centre (*Morwell Advertiser*, 16 March 1939, p. 4), where she would arrange pleasant Sunday afternoons' comprising choir recitations to raise funds for the centre (*Morwell Advertiser*, 23 August 1934, p. 7). In this role, Eva helped establish a local auxiliary of the Austin Hospital in Melbourne (*Traralgon Record*, 8 August 1929b, p. 2). Eva was also secretary of the Centenary committee which provided entertainment to over 100 petty officers (*Gippsland Times*, 1 November 1934, p. 3) and in 1940, she was secretary of a committee formed to present members of the Second Australian Imperial Force a gift at a town function (*Morwell Advertiser*, 8 February 1940, p. 2).

When the Second World War broke out, Eva qualified in air raid precaution and became secretary of the local branch of the Red Cross. By mid-1942 the branch of 78 members had raised £2,290 for the war effort, a sum that was acknowledged throughout the state (*Weekly Times*, 11 February 1942, p. 7). In addition, Eva was active in the Traralgon Baths committee; Traralgon Send Off Committee and Bombing Victims Appeal. Her philanthropic work also included being the auditor of the Traralgon Hospital Trust; Traralgon Repatriation Committee; local Radio station; Boy Scouts Local Association and the Boy Scouts Troop and Pack. In terms of finance, Eva was a member of the war loan committee, and a War Damage Insurance Collector ((EWC, n.d.b, Letter from Eva West to the Traralgon Journal).

The environmentalist

Eva's family members were actively involved in local Horticultural shows. In 1895 (age 7), Eva and her mother won prizes for bouquets (*Gippsland Farmers' Journal*, 7 May 1895, p. 2). When the first annual rose show was held "*with numbers well in excess of expectations*", Eva took first prize for both buttonholes and bouquet, in the children's (Under 15) section and

second prize in the ladies' Geraniums (*Gippsland Farmers' Journal*, 14 November 1902, p. 2) [16]. In 1923, Eva was elected secretary for the Traralgon Horticultural Society, and one of these tasks was to conduct the AGM, where she prepared and presented the yearly Balance Sheets (*Traralgon Record*, 13 February 1925a, p. 2).

It was through the Girl Guides that Eva was able to illustrate her love of nature. She would regularly take the guides on camps to admire the beauty of the local mountainous areas and longer trips to the seaside. Eva would coordinate camps with other guides from the city and the surrounding areas. Many girls would attend the camps and the stays could be from a few days to over a week (*Traralgon Record*, 16 January 1930, p. 3). At the camps the guides were organised into teams, and activities included various sports and water competitions including skills such as life-saving and land drills. Stories and prayers around the campfire would conclude the camp evening (*Traralgon Record*, 21 March 1929a, p. 2). The popularity of the camps and Eva's involvement, received coverage locally and in the metropolitan press (*Age*, 17 January 1933, p. 5).

It was through being captain of the Girl Guides that Eva became acquainted with Jean Galbraith [17] (1906–1999), and this “led to a lifelong friendship”, even though there was quite a gap in their ages (Fletcher, 2014, p. 48). Jean Galbraith was born in a small township some 10 kilometres from Eva's home. Described contemporarily as one of Australia's most influential botanists and writers on nature, plants and gardens, Miss Galbraith almost single-handedly turned botanical writing into a literary art (Fletcher, 2014) [18].

Eva was aware of Jean's then expertise, and in 1925 asked her as a member of the Field Naturalists Club to judge a section of wildflowers at the Horticultural Show (*Traralgon Record*, 18 September 1925d, p. 4). Soon after, her help was sought to prepare the Girl Guides (and particularly the older rangers) for their naturalist badges. Eva wrote in a letter to Jean that “*I believe there are three or four guides in Victoria who hold the Naturalists badge. Possibly that may be on account of the difficulty of getting competent help*” (JGP, 1926, Letter from Eve West to Jean Galbraith). Eva noted in her travel diary that Jean helped the guides name many different types of flowers and showed how to press them (West, 1926).

Eva often visited nearby National Parks encompassing areas known for their giant Mountain Ash trees, fern gullies, ancient myrtle beeches and cool temperate rainforests (Fletcher, 2014). Eva introduced Jean to bush camping at these national parks and was responsible for many other visits here (Fletcher, 2014). The “Nature study diary” (West, 1926) which Eve kept, and the albums compiled by Jean Galbraith titled “The book of our camps” (Galbraith, 1937) both illustrate the impact Eve would have on Jean.

The “Nature study diary” included at times daily details of a wide variety of issues relating to the environment. Entries comprised botany excursions with the guides, activities in Eva's family private garden (including planting flowers and fruits and vegetables), details about the weather, and the names of flowers, birds and various insects seen on the excursions and at home. The first entry on August 22, 1925, for example, stated: “*Our company (guides) intended to go to . . . collect wildflowers, but it was too wet. It was drizzly this morning and rained heavily all the afternoon*” [19].

On her visits, Eva often kept an account (or list) of the flowers seen, their scientific names and any characteristics. If any flowers were unknown she would often refer to Jean for help or seek this information from newspaper articles which also became cuttings in the diary. On one trip (September 8, 1926) when looking at flowers, Eva “counted seven (petals) in some and nine in others”, while on another day (September 19, 1926) she recorded 25 different flowers; eight birds and three nests. She also described the sounds of birds (October 2, 1926) “*We heard a whip bird and stalked it for some time but we were not able to see it. It was in a thick clump of bushes. It called whi whi whip with a distinct whip crack*” (West, 1926).

On occasions, Eva drew pictures of the plants and birds to accompanying explanations (see Figure 1).

The Nature study diary also contained information which noted Eva's concern for the Environment. On one memorable trip to see "*simply beautiful*" fern gullies in the nearby hills the group passed the new electric Sawmill, where Eva wrote "*most of the timber used in the construction of our new Town Hall came from*" (1 February, 1926). Eva noted the beauty of the forest and the sadness of its destruction.

It seems a tragedy to see some of the hills which years ago, were also covered with this timber and thick forest, now all bare and abandoned and useless. They have been cleared . . . probably for cultivation or to provide grazing for cattle, and now . . . the hills are deserted and the beautiful forest gone. These forests won't grow again in a few years. Some of the trees and ferns we saw today must be hundreds of years old.

On another occasion, a hot summer in 1926 resulted in fires in the nearby mountains, which prompted Eva's concern (8 February, 1926):

I hear that it is not possible today to get up as far as the mill: that the flames in that locality are higher than the tallest of the trees. What a shame for all that timber to be destroyed. I do hope the fern gully is not damaged.

The Nature study diary was full of information, much of which Jean provided and this in turn increased Eva's knowledge of the environment. Eva also had an impact on Jean through camping trips. All the camping trips involved Eva, with or without the guides and could include other invited friends. Some were day trips while others involved overnight stays. Being a writer, Jean would record these adventures in stories, poems, sketches and even songs with written music. The first edition of "The book of our camps" began with a poem written "*To EW . . . from JG*" and notes perhaps the strong connection that Eva had with the environment.

As when the Sunset is sleeping
Far in the West
And the last shadows are creeping
Slowly to rest
Rose and the Daffodil fading
Into the past
Leave the trees and their shading
Faintly at last



Figure 1.
Eva West drawing,
nature study diary,
August 18, 1926

So in these shoes of gladness
Dimly I call
Lights from the days where no sadness
Dwelleth at all
You thought the shades may discover
(Have you not known)
Lights that shall bloom for no other
All are your own

The entries by Jean each had their special moments, whether it be watching butterflies “drifting like a golden dream”; blue wrens and a flight of swans over sunset or listening to the river speaking many voices. In summertime the walking may have been hot and long, yet there was always a positive as Jean noted “*the way is bright with bloom, never shall our hearts be weary*” (November 8, 1927). Jean would recount the “*joyousness and every step*” and thanked Eva and the Guides by describing herself as a person “*with no merit but that of a bushlover and no right but that their kindness extended among the happy company*” (November 13, 1927).

There is a great deal of evidence in “the book of our camps” that Jean learnt a lot about camping from Eva and the girl guides. On one occasion the guides helped Jean make a stretcher bed, which prompted a poem “*Song of a Stretcher*” with a subtitle “*being the sad story of Jean’s camp bed*” (December 12, 1927). On another camp, the guides were visited by a gentleman to check “*that all was well*”. Jean wrote that the gent was surprised how well the girls had put up a tent when he commented “*a bushman could not do it better*”. Jean then proceeded to sketch that tent and include this with her story about this camping adventure (November 17, 1927).

Camps and visits to the national parks included many other guests. On one occasion, two distinguished visitors (a field naturalist editor and a Horticultural school principal) accompanied Eva and Jean and were “*wonderfully surprised*” to be shown the beauty of the park and the “*wealth of ferns and other vegetation*”, while securing a specimen of insect which was quite new to science (*Traralgon Record*, 8 March 1927, p. 4). There was also a visit from a group of “*nature-loving auditors who were taking a break from scrutinizing shire ledger accounts*” and who were amazed by the vibrant red gums on the nearby hills (Fletcher, 2014, p. 50). Eva also arranged for a group of 60 people from the Victorian Tree Planters’ Association to visit the national park (*Herald*, 17 March 1936, p. 15).

The national parks also became destinations which supported fundraising. In her role as Secretary of the Traralgon Centenary Committee and in collaboration with the Tourist League, four-day tours to the district were offered to city residents. These tours included picnics and day trips to the local Nature Conservation Reserve. Pamphlets were made which advertised this event and these noted that “*particulars of where to go and what to see will gladly be provided by Miss E.M. West*” (EWC, 1932, Yerang Park file pamphlet).

Overlapping her philanthropy and environmental activities, Eva West helped to establish and became secretary of the Traralgon Salvage Club. Formed in 1944 at the end of the Second World War, the club’s aim was to collect old newspapers, cardboard and waste paper from residents which could be sold to raise money for patriotic and charitable purposes and community projects in the town (Traralgon Salvage Committee, 1959). The local paper mill and other waste disposal places requested these materials because there was an “*acute shortage of paper pulp material to assist with the manufacture of cartons and packages*

(*Gippsland Times*, May 9, 1949, p. 2). The Salvage Club was described as “one of the foremost, if not leading public effort” in the town in ridding “annoying” waste paper and raising funds (*Gippsland Times*, May 12, 1947, p. 2). Six years after being established it had collected and distributed £2,000. The list of beneficiaries included overseas charities, such as “Food parcels to Britain” as well as over 43 local organisations (Pamphlet, [Traralgon Salvage Committee, 1950](#)). The success of the Salvage Club received state-wide attention. In 1949, the *Weekly Times* ran a photo of Eva West with two other members of the Salvage Executive Committee (*Weekly Times*, 7 December 1949, p. 48). The advocacy of Eva West for this charity was reflected in an award she won sponsored by the *Argus* newspaper (*Argus*, 28 January 1950, p. 15) [20].

The Salvage Committee also delivered several Christmas parcels to various families. As secretary Eva would prepare a number of reports, and her accounting knowledge was reflected in the information which showed the total number of parcels delivered, the number of families who benefited (and their children); the number of elderly persons living in their homes and in hospitals who received parcels, the contents of the parcels and their total cost ([Traralgon Salvage Committee, 1957](#)).

Discussion

Biographical studies in accounting have made major contributions to the sub-genre of historical research ([Napier, 2009](#)), and there exists a call for more to gain further insights into certain individuals ([Carnegie and Napier, 1996](#); [Burrows, 2019](#); [Lee, 2002](#); [Napier, 2009](#)). Previous research has focused on those who have achieved much in the domain of accounting (see for example [Carnegie, 2016](#); [Zeff, 2000](#); [Hronsky et al., 2015](#); [Cooper, 2008](#); [Whittington and Zeff, 2001](#); [Parker, 1994](#); [Zeff, 2000](#); [Carnegie, 2016](#); [Napier, 2011](#); [Persson and Napier, 2014, 2018](#); [Loft, 1992](#); [Lehman, 1992](#); [Kirkham, 1992](#); [Kirkham and Loft, 2001](#); [Emery et al., 2002](#); [Komori, 2008](#); [Walker, 2008](#); [Jeacle, 2011](#); [Adapa et al., 2016](#); [McBride, 2022](#); [Vidwans and Whiting, 2021](#); [Daff, 2022](#)). Few biographical historical studies have focused on how accountants combine their career with other interests ([Lightbody, 2009](#); [Gallhofer et al., 2011](#); [Jeacle, 2011](#)) or on the well-roundedness of individuals and in particular women. While the biographical approach has been found to be useful to researching the role of individuals in the historical context ([Atkins and Maroun, 2020](#)); there remains a dearth of research linking accounting individuals with involvement in social and environmental issues.

While essentially having a foundation as an accountant, Eva West also excelled as a philanthropist and was a nature lover who recorded and reported environmental issues. In terms of her journey to become an accountant, her story shows it was also a struggle because of the male dominance of the profession at that time ([Kirkham, 1992](#); [Spruill and Wootton, 1995](#); [Kirkham and Loft, 2001](#); [Emery et al., 2002](#); [Komori, 2008](#); [Walker, 2008, 2011](#); [Cooper, 2008, 2010](#); [Jeacle, 2011](#); [Hronsky et al., 2015](#); [Adapa et al., 2016](#); [Vidwans and Whiting, 2021](#); [Halabi et al., 2023](#)). While some women were critical of this power (see, for example [Kirkham and Loft, 1993](#); [Walker, 2011](#)), there is no such evidence that Eva was openly disapproving of the exclusionist policies of the accountancy bodies. Rather, the personal letters she wrote which had been reliable in portraying truthfulness ([Gabriella Del Lungo, 2014](#); [Bruns, 2019](#)), show that she took delight when men were admitted as accountants and that congratulations and encouragement were received from males when she was studying for and passed her exams.

Eva's other great support to qualify and work as an accountant came from her father, to whom she wrote many letters, particularly in the years she was studying and then working away from home. These letters would explain in detail her tasks as an accountant and her passion for the job and profession. [Vidwans and Whiting \(2021\)](#) noted the importance of families in the lives of early pioneering accounting women and particularly the help from

male figures. While Eva West had her own accounting business (similar to Helen Lowe – see [Jeacle, 2011](#)), she spent much of her time as a Shire Secretary, similar to Addie Hamilton who primarily worked as a clerk till her retirement ([Cooper, 2008](#)).

There is a great deal of evidence which demonstrates Eva West's private giving of time for the greater public good ([Walker, 2006](#)). From an early age Eva was raising charitable money, and later in life her voluntary involvement as treasurer, auditor, captain, president and/or secretary of many organisations underlined her life of giving to others. Eva dedicated herself to organisations that would support all children (particularly girls), women, new mothers, immigrants and returned soldiers – the beneficiaries of which were both local and international. Her work as a philanthropist was not hidden ([Walker, 2006](#)), but rather showcased her in the public sphere and often complemented her qualification as an accountant. While philanthropy has historically been considered a suitable pastime for women and a leisure activity ([Walker, 2006](#)), Eva was able to integrate her fund-raising activities and voluntary administrative positions with community organisations with a full-time job and be successful at both – thus contributing to her well-roundedness. Eva West formed many local branches of organisations which focused on children such as the Girl Guides; the “Save the Children's Fund” and the Infant Welfare Centre. Her work with hospitals, returned soldiers and through the Salvage Club, benefited those less fortunate. Eva West's contribution to philanthropy here did not distinguish her as being linked to a position in society, or as a strategy of liberating women, but rather simply her sense of kindness coupled with one of responsibility ([Hammett collection, 1990](#)).

The care and respect that Eva West felt for the environment is also portrayed and intersects with her philanthropy and accounting activities. Eva grew up with horticulture through her family and participated in flower shows to raise money for charities. When Eva was older and formed organisations or took on philanthropic positions of responsibility, she shared her love of the nature parks and the environment with many people. After establishing the Girl Guides and becoming a leader, Eva would organise and supervise many trips and camps to the nature parks for local girls and those throughout the state. Eva also showcased the beauty of the local area to many adult individuals and groups who had an interest in field nature, horticultural and trees. In organising these trips Eva was able to draw upon the administrative skills she developed as Shire Secretary and accountant.

In examining a well-rounded individual, [Hurka \(1987\)](#) reported that the knowledge gained in a subsequent skill should improve in time. Eva West went on to learn more about botany from Jean Galbraith, while Eva also taught Jean the love of nature and camping. Together their knowledge about the environment grew. In a letter to her grandfather Jean noted Eva's environmental leadership and her important presence on camps. At a time when Eva could not attend a camp because of her work, Jean wrote “*None of us wished to go without her on our own so our trip is put off until 'sometime'*” ([JGP, 1927](#) Letter from Jean Galbraith to John Lothian).

Eva's work with the local Salvage Club is a contemporary example being “concerned with the preservation of the environment” ([Potter, 1985](#), p. 2, [Tesch and Kempton, 2004](#)). As a founder and secretary, Eva would coordinate the collection and sale of newspapers to be re-used in the manufacture of cartons and packages. Eva also used her qualification as an accountant to prepare reports which showed that the funds received were dispersed and on hand, and these were distributed accordingly, thus her environmental concerns were linked to her foundation skill in accounting. The “Nature study diary” provides evidence of her interest in nature, conservation and guarding natural forests [21]. Perhaps due to her work as an accountant, Eva would sometimes also record in her nature diary the types and number of flowers, birds or trees – again showing the intersection between her love of the environment and her accounting role.

Conclusion

The biographical narrative, as exemplified through the life of Eva West, serves not only to chronicle individual histories but also underscores the dynamic process of historical interpretation undertaken by individuals (Polkinghorne, 1995; Gabriel, 2000; Brown *et al.*, 2009). By delving into Eva West's multifaceted life, encompassing her pioneering contributions to accounting, philanthropy and environmental advocacy, this study contributes to the ongoing discourse within the accounting literature, particularly within the context of herstories (Lehman, 1992; Kirkham, 1992). This exploration of Eva West's life extends the boundaries of biographical genre studies, while also filling a void in the historical research on social and environmental accounting (Atkins and Maroun, 2020; Quinn *et al.*, 2022; Atkins and McBride, 2022).

Eva West (see Figure 2) emerges as a trailblazer, a well-rounded individual excelling across private and public spheres – an intersection rarely depicted in accounting biographies. Her narrative stands apart from previous accounts that touch upon some extracurricular activities of women in accounting (Jeacle, 2011; Spruill and Wootton, 1995; Cooper, 2008; Walker, 2011; Vidwans and Whiting, 2021), but more often are focused on their professional achievements. This paper takes a more holistic approach, showcasing Eva West's extensive contributions beyond her profession. This is not a criticism of the previous biographies, as

A well-rounded
life: Eva West



Figure 2.
Eve West picture: from
“the book of our
camps” 25 December,
1928. Reproduced with
permission from
Matthew Burgess

indeed, it is the stories that have been told in prior biographies that have lacked the well-roundedness rather than the individual. The study therefore invites further research to uncover accountants, both women and men, whose stories mirror Eva West's and her diverse engagements.

The paper also contributes to the expansion of the accounting archive by incorporating diverse sources, including entries in nature study diaries, camping books, poems as well as letters, newspaper articles and pamphlets. Triangulating these sources provides a nuanced understanding of Eva West's journey, highlighting her commitment to accounting, philanthropy and the environment and illustrating how records kept by individuals beyond "accounts" can contribute to accounting and accountability-based historical research (Atkins and McBride, 2022). This methodological approach aligns with the call for more accounting historiography stories that delve into the wider involvement of individuals beyond their professional roles. Eva West's biography not only enriches the accounting archive but also prompts scholars to explore narratives that transcend conventional disciplinary boundaries. All individuals have tentacles that extend beyond their professional sphere, intertwining with everyday life and spanning both private and public domains (Carnegie and Napier, 2017; Gallhofer *et al.*, 2011). This study therefore, advocates for a broader understanding of accountants' lives, emphasizing the interconnectedness of their professional, personal and societal engagements.

Although this paper sheds light on the remarkable life of Eva West, it is important to acknowledge certain limitations that also pave the way for future research opportunities. As is inherent in any biographical account, there are inevitably aspects of an individual's life that remain untold or underexplored (Burrows, 2019; Napier, 2011). In the case of Eva West, this study is confined to a singular perspective, and the historical biography could be seen as a selective juxtaposition. The archives provide no evidence of Eva West directly aligning with the contemporary discourse on environmental accounting or utilizing her nature diaries for accounting biodiversity, yet her subtle connection to environmental concern and influence is noteworthy (Carnegie *et al.*, 2021; Atkins and Maroun, 2020; Atkins and Thomson, 2014; Quinn *et al.*, 2022; Atkins and McBride, 2022). Although not explicitly rooted in the latest environmental accounting methodologies, Eva West's commitment to protecting the environment and influencing others reflects her unique contribution to the field in her own way [22].

Eva West's connection to the environment is arguably strengthened by her lifelong residence in rural areas [23]. To fully comprehend Miss Eva West's contribution to the environment, it is crucial to consider her enduring friendship with Miss Jean Galbraith. In a poignant letter to her grandfather, Jean described Eva as possessing business-like capacity while remaining a "dear bush-loving girl" (Letter from Jean Galbraith to John Lothian, 1 January, 1928, cited in Fletcher, 2014, p. 49). Very few people would know that an accountant nurtured Jean Galbraith's love of the outdoors and camping. A section from the final poem Jean wrote in "the book of our camps" titled "A Tale that is Told", (11 April, 1937) notes this effect:

We close the leaves of the book today
The living tale of those shining hours
Close it but cast it not away –
It is kept in our hearts, with trees and flowers

Notes

1. When attending the 1936 Australasian Conference on Accounting, the state-wide newspaper referred to Eva West as "one of the identities" because of her influence and expertise across many

- areas (*Herald*, 17 March 1936, p. 22). Upon her resignation as Shire Secretary, the *Herald* (12 June 1947, p. 14) referred to her as a “human dynamo”.
2. While the terms social and environmental accounting may be separated, they have been used interchangeably (see for example [Gray et al., 1988](#); [Quinn et al., 2022](#); [Atkins and McBride, 2022](#)).
3. While women were slow to be admitted to the accounting profession, there is abundant research that exists on their suitability when performing accounting-related tasks (see [Spruill and Wootton, 1995](#); [Cooper, 2008](#); [Walker, 2011](#); [Jeacle, 2011](#); [Ikin et al., 2012](#); [Hronsky et al., 2015](#)).
4. Home gardens have been found to provide a wide range of environmental and biodiversity benefits ([Goddard et al., 2010](#)).
5. The digitised newspapers were available from 1888–1954, and so these sources cover Eva’s life until her 60’s.
6. [Bellanca \(2007\)](#) reported that as a genre nature diaries formation can be traced to the 1770s, and that these flourished in the late nineteenth century.
7. The book of our camps came in two parts and was held privately by Matthew Burgess. They covered the period 1927–1937. A further collection which held letters written by Eva West, and interviews with people regarding her community involvement was also sourced privately and part of “the Hammett Collection”.
8. Miss Bourne’s name appears in a number of letters written by Eva West to her father particularly when both women were studying to become members of the Incorporated Institute of Accountants. It is unknown what happened to this individual.
9. In 1915, the Incorporated Institute of Accountants, Victoria (IIAV) changed its name to the Commonwealth Institute of Accountants CIA.
10. The *Traralgon Journal* also acknowledged Miss Bourne by saying “*one other lady was also successful at the same examination*” (29 December 1916, p. 2). Both ladies’ photos were also featured in the Melbourne metropolitan newspaper (*Herald*, 13 February 1917, p.5)
11. The Certificate is held in the EWC.
12. Shortly after her resignation in 1947, the state-based *Herald* (12 June, 1947, p. 14) stated “*Miss West is not shire secretary any longer. She resigned recently, and now a mere male occupies her place*”.
13. This and other certificates are held in the EWC.
14. The EWC holds many complimentary letters from organisations appreciative of her accounting related activities.
15. ANZAC stands for Australian and New Zealand Army Corps.
16. Eva’s family continued to contribute to the Horticultural Society flower shows where she and her sister won many awards (*Traralgon Record*, 11 November 1910b, p.4; *Traralgon Record*, 18 September 1925d, p.4)
17. Eva West would refer to Jean Galbraith as Miss Galbraith. Similarly, Jean Galbraith would refer to Eva West as Miss West.
18. In 1970, Jean Galbraith received the Australian Natural History Medallion for her achievements, and a native plant, the *Prostanthera galbraithiae*, or Wellington Mint Bush was named after her ([McKenzie, 2013](#)). The rare aniseed boronia *Boronia galbraithiae* was named posthumously in her honour ([Caldecourt, 2020](#)).
19. The next day (August 23, 1925) the entry was “*Noticed our first daffodil today. Yellow Vermont and long yellow trumpet*”, while on August 26 Eva wrote that “*the blossom of the plum tree is just beginning to open*” on the beautiful trees in her family garden.
20. In the same article, Eva was quoted saying that by collecting and selling waste paper, 30 timber and concrete seats had been purchased and that these were the first public seats in the town, which were placed in town gardens, camping grounds, bus stops and the shopping centre. The *Argus* again

quoted Eva some two months later saying she wished she could help pick up the waste paper in the city of Melbourne to alleviate the rubbish in the city (*Argus*, Wednesday 12 July 1950, p. 6).

21. As a further example of her environmental concerns, on August 27, 1926 Eva wrote in her Nature study diary “*The big blue gum trees in the Reserve have been cut down. It seems such a pity*”.
22. At the age of 70, Eva West was awarded an MBE. The Eva West Collection has many letters of congratulations received from individuals and organisations within the local community, Australia and from other parts of the world. After Eva West passed away, she was posthumously inducted into the Victorian Honour Roll of Women in 2018 (Victorian Honour Roll of Women, nd). Today an “Eva West Memorial Scholarship Fund” exists targeted at young female students who intend to take up qualifying tertiary studies.
23. History acknowledges Addie Hamilton as the first Australian woman to join the accounting profession (Cooper, 2008). Addie lived in Perth, perhaps making Eva West the first to join the profession from a rural township in Australia.

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