<u>The interplay between caste and the accounting profession in India</u>

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Abstract

This paper examines the interplay between caste and the accounting profession in India in the early years after the formation of the Institute of Chartered Accountants in India (ICAI). In the realm of the sociology of professions, India remained an unexplored theme for much of the time. The Indian caste system divides the Hindu society into four varnas in a hierarchy. A comprehensive classification of Hindu members of the ICAI was done into four Hindu varnas of the caste system. Traditionally, most occupations were tied to particular castes or sub-castes groups in India on permanent basis. However, modern professions (e.g. accounting) do not have such coupling with certain castes. This study showed that relative to their population, upper castes were significantly over-represented in the membership (and office bearing positions) of the ICAI and the low castes had an under-representation in the membership of ICAI relative to their population. Therefore, the caste system persisted through a modern occupation attempting to achieve the professional status.

The interplay between caste and the accounting profession in India

1.0 Introduction

One of the most distinctive social and cultural aspects of India is its traditional emphasis on "caste". Most castes in India were tied to certain groups of occupations of similar nature and having a fixed social status. For example members of the low caste Chamar[1] were involved in any occupation related to dead animals and which also had a low social status (e.g. removing animal skins, tanning animal skins, shoe making, etc.). Modern occupations requiring fulfilment of entry level requirements (e.g. registration and education) and compliance with codes of ethics do not have traditional association with only certain castes. This study seeks to identify and examine any implicit interplay of caste with the accounting profession[2] in India. As far as is known, it is the first study of its kind, thus raising the prospects of providing an original and worthwhile contribution to the literature on the sociology of the accounting profession.

Traditional Indian society[3] was divided into a large number of castes and sub-castes, each of which was characterised by a degree of social and cultural identity (Beteille, 1969).[4] Individuals' caste determines their position in the social hierarchy irrespective of their economic class. This study adopts the view that caste system originated out of division of labour. The operationalisation mechanism of caste system includes monopoly, exclusion and oppression. As a result has been denounced[5] by a number of researchers, sociologists, scholars and religious reformers[6] due to its vicious features in addition to social utility of a

[1] "Chamar" is derived from word "cham" which means skin. This caste was given this name due to its association with occupations related to dead skin. Chamar was also the largest caste of India, as evidenced through the six Census reports from 1871-1931.

[2] The Institute of Chartered Accountants in India (ICAI) was the only accounting body in India in 1953. In this study references to the accounting profession within India is understood to be the membership of the ICAI.

[3] Here Indian society refers to the traditional India Hindu society. In 1951 and even in contemporary India, in addition to Hindus (who have been between 80-84% of population over the last six decades), other religions such as Muslims, Christians, Buddhist and Sikhs are also present and also practise the caste system.

[4] The Census of India, 1901 listed 2378 main castes (Singh, 1976, p.22) and Devi (1999, p.2).

[5] "Moreover, the caste idea as used by them [Indians] is neither a hypothesis, a theory, nor a description of some society; therefore it explains nothing. It is, in fact, a mystical concept" (Cox, 1945, p.368).

[6] Brahman reformers like Ramakrishna (1836-1886), Swami Dayanada (1824-1883), Vivekananda (1863-1902), Ramana Maharshi (1889-1950) and Aurobindo (1872-1950), an untouchable reformer Jyotirao Phule (1827-1890) and member of Vaishya varna Mahatma Gandhi (1869-1948).

near perfect division of labour maintaining the order of things in society. The traditional accounting as an occupation also had some upper castes associated with it making it an elite trait even in times before the advent of modern accounting profession.

This study has two important implications. India has been an important centre of major economic activity for a few centuries. In modern times India holds a key strategic position in the world. India is the second fastest growing economy and has an enormous society being the second most populous country. India also has the credit of being world's largest democracy. Accounting has significant importance for the operations of society. This necessitates a study of the accounting and accounting profession in India. Second, this is the first study that examines the interplay of caste and profession in India.

Very rarely studies have made Indian accounting a subject of their research. Kapadia[7] (1972) provided the first descriptive and official study of the Indian accounting profession. There are only three other known works on the Indian accounting profession (Bose, 1988; Jaggi, 1970; Verma and Gray, 2006). This study is distinctive in that it identifies and utilises a unique feature of Indian society, being the caste system, in order to better understand the professionalisation of the accounting occupation in that country. The professional project of accounting recognised identified exclusion a dominant theme and originally identified two axes social class and gender. Annisette (2003) identified race as a third axe. It appears that caste system of India is a fourth axe and is confined only to India.

The main research question is to determine the caste profile of members of Institute of Chartered Accountants of India in the selected year of 1953. This paper is arranged in nine main sections. The next section discusses the sociology of professions and different approaches to the study of professions. It is followed by a discussion of literature about the accounting profession. The determinants of professionalisation are summarised briefly. The third section considers the caste system, its origin and functions along with its use for oppression, monopoly and exclusion. The fourth section provides a brief snapshot of the use of traditional accounting functions in ancient, medieval and modern India and association of upper castes with accounting occupation. The research methods employed and techniques used for data collection are discussed in fifth section. This section also presents descriptive the findings of this study. The sixth section conducts an analysis of findings. The seventh section provides conclusion, limitations and important implications of this study. The eighth section discusses significance of this study.

[7] G. P. Kapadia, "an important figure in the creation of the ICAI" (Verma and Gray, 2006, p. 137), was the first president of the ICAI.

2.0 Professions

According to West (2003, p.14), "[P]rofessions are occupation-based structures of authority and vested with responsibility for overseeing specific domains within society". Evetts (2003) claimed that a profession is an occupation which is based on tacit and technical knowledge. Historically, professions were organized into institutional form as a response to the social and economic changes related to the migration of population, the increasing importance of commerce and trade, the decreasing role of the Church and the increasing role of the state in societal affairs (Lee, 1995). In a contrast to Lee (1995), Carnegie and Edward (2001) did not attribute that professions are born with the formation of formal associations and found that the institutional form of professions is a simplification of the whole process. They believed that "professionalisation is a dynamic process involving a diversity of what we [they] term "signals of movement" by an occupational group towards occupational ascendency" (p. 301).

There are three approaches to the study of professions namely functional, interactionist and critical. The proponents of the functional approach viewed professions as a commodity for the service of society and possessing certain attributes (Barber, 1963; Caplow, 1954; Carr-Saunders & Wilson, 1933; Durkheim, 1933; Goode, 1960; Greenwood, 1957; Tawney, 1921; Wilensky, 1964). The professional bodies were seen as mechanisms for ensuring competence, discipline and service standards (Willmott, 1986) and members of professions were expected to act in the public interest to claim their social utility and a legitimate position (Lee, 1995). The interactionist approach viewed professions as "interest groups that strive to convince others of the legitimacy of their claim to professional recognition" (Willmott, 1986, p.557). The contributors of this approach include Becker (1962), Bucher and Strauss (1961), Dingwall (1976), Haug and Sussman (1963), Hughes (1975) and Roth (1974).

The critical approach considers professions "as an additional vehicle for capitalists' exploitation" (West, 2003, p.22) and is motivated by neo-Weberian and Marxist ideology (Willmott, 1986). The professional project gets motivation from "economic self-interest of accountants [rather] than their duty to protect a public interest" (Lee, 1995, p.55). Professions are related to economic and other tangible rewards such as those related with status, prestige and market dominance which is achieved through the creation of monopoly and the practice of explicit and implicit exclusion (Larson, 1977, Macdonald, 1995; Willmott, 1986). Therefore, professions are seen as groups striving for control and they operationalize their strategy of exclusivity by setting strict entry requirements into the profession, such as academic education, work-related training and experience (Lee, 1995) and "unless an individual satisfies these criteria, professional membership is impossible and certain service opportunities denied" (p.49). This approach rejects the notion that status is merely achieved by acquiring certain attributes, or as a result of an interaction with society, rather it is achieved through more complex social and political processes (West, 2003). This paper also fits with the critical approach to the study of professions by looking at the role played by the caste system in the professionalisation of accounting.

2.1 Accounting profession

Accounting is "not only the concern of accountants, but governments, and in pluralistic societies, the public as a whole" (Flanigan, Tondkar & Coffman, 1994, p. 296), which undoubtedly makes it of significant social and political importance (Willmott, 1986). After some initial hesitation, the majority of sociologists accepted accounting as an emerging profession in their social inquiry (West, 2003). The accounting profession was formally institutionalized in Britain during and immediately after the industrial revolution (Lee, 1995). However, the main reason for its development was the rising demand for the services of public accounting after the failure of many joint stock companies (Bailey, 1992) and enactment of new legislation such as the Bankruptcy Act (Macdonald, 1985). Therefore it can be argued that, "accountancy has not evolved in the industrialized world as an absolute science but as a response to economic and social factors" (Briston, 1978, p.117).

The first accounting body was formed by the Scottish accountants in 1853 (Brown, 1905a; Walker, 1995) as a response to the mounting pressures of industrialization and likely competition from the legal profession (Walker, 1995). In the USA, accountants made their first attempt to organize in 1882 by forming the Institute of Accounts (Lee, 1995). The Institute of Chartered Accountants in England and Wales (hereafter ICAEW) was set up in 1880 (Lee, 1995). One common theme in the professionalisation attempts was the pursuit of "economic self-interest in the name of a public interest" (Lee, 1995, p.53). The professionalisation of accounting was also taking place in Austria, France, Germany and Italy (Bailey, 1992).

British colonialism has strongly influenced the development of corporate legislation, auditing and the accounting professions in its former colonies (Briston, 1978, also see Carnegie & Parker, 1999). In fact the "British have imported double entry bookkeeping (a technique) and have exported professional accountancy (an institution)" (Parker, 1989, p. 7). The export of British qualifications became a large scale industry in the twentieth century and the British took the modern accounting profession to other parts of the world where it was used to run their colonial affairs[8] (Johnson, 1982, 1973). The British bodies used an examinations regime as a means of closing-off and controlling the accountancy service market (Willmott, 1986).

2.2 Determinants of professionalisation

Outside the profession, there are also third parties who have significant impacts on the professional project (Chua & Poullaos, 1998). Therefore, a clear understanding of any profession and moreover its real role in the local and global context needs an analysis of various factors. These factors are active at international, cultural, political, economic, social and legal levels and influence and constrain a profession's development (Flanigan, Tondkar & Coffman, 1994). The development of an accounting system is also the function of a "wide variety of historical, political, economic and social factors" (Briston, 1978, p. 117).

Annisette (2003) identified exclusion and monopoly as the central themes of a professional project. This study claims that exclusion has been the primary feature of the majority of professionalisation attempts. Within this theme, gender as a means of exclusion has been identified and analysed by many researchers (Carrera, Gutierrez & Carmona, 2001; Kirkham & Loft, 1993; Lehman, 1992; Roberts & Coutts, 1992; Walker & Carnegie, 2007). Social class as a central theme in the professionalisation of accounting is studied in many studies which examined the British and American accounting profession (Briston & Kedslie, 1986; Kedslie, 1990a, 1990b; Lee, 2004, 2009; Macdonald, 1984, 1985). In addition to the use of gender and social class as means of exclusion, a number of recent studies observed a racial element, primarily in African countries (Annisette, 1999, 2003, Bakre, 2005, 2006; Hammond, Clayton & Arnold, 2009; Hammond & Streeter, 1994; Hammond, 1997; Hammond, 2002; Hammond, Arnold & Clayton, 2007; Sian, 2006, 2007; Uche, 2002; Wallace, 1992). The racial discrimination of Afro-Americans has also attracted attention (Hammond & Streeter, 1994; Hammond, 1997; Hammond, 2002). The next sections establish a link between a modern profession, accounting, and exclusion based on caste in India. This is done by unfolding the age old interplay between caste and occupations.

3.0 Caste system

[8] Parker (2005) looked at the influence of Britain in naming accounting bodies in commonwealth countries and found dominating presence of the British. In 2003 out of the total membership of International Federation of Accountants (IFAC) 36 per cent member countries were a part the British Empire. By year 2003 19 commonwealth countries had a Chartered Accountant body and 11 had a CPA body (Parker, 2005).

The caste system is a distinctive feature of Indian society. In over one hundred years, a large number of studies have made caste a major subject of their social enquiry and examined the caste system from various angles, both at national and international levels including academic, social and political.[9] The word 'caste' comes from the Portuguese word 'Casta', which signifies breed, race or kind (Hutton, 1963). "Caste is an unique institution found only in India, and the functions which it has performed and still performs for Indian society as a whole are not found elsewhere" (Hutton, 1963, p. 115). Cox (1945, p. 360) also observed that "Brahmanic-Indian society represents the only developed caste system in the world". The caste system is now over two thousand years old amidst different claims about its origin. It is the fundamental belief of social life at both macro and micro levels in ancient as well as contemporary India; therefore, it does not get circumscribed by a definition. However, literary research has attempted to create a reference point. Risley (1908) proposed a definition on the basis of his societal exposure working as a British civil servant in India:

> A caste may be defined as a collection of families or groups of families bearing common name; claiming a common descent from a mythical ancestor, human or divine; professing to follow the same hereditary calling; and regarded by those who are competent to give an opinion as forming a single homogenous community. The name generally denotes or is associated with a specific occupation (p.68).

The caste system is the fundamental basis of social stratification. The social stratification is "the process of placing differentiated social units along an idealized continuum.....which share a relatively common position with respect to a socially validated scale of specific or generalized characteristics" (Singh, 1976, p.11). This is a pure sociological view of stratification and a more critical approach sees social stratification as the result of collective strategies of closing off economic and social resources to create and maintain monopoly (Ramirez, 2001).

3.1 Origin of the caste system

There are many views and claims about the origin of caste system. The Census of India 1931 mentioned five theories about the origin of Indian caste system (Hutton, 1931). The first theory is the traditional explanation known as the Code of Manu and perpetuated through religious beliefs. An equally strong theory is the occupational explanation (Nesfield, 1885). Other three theories do not have a strong support and these are the tribal explanation (Ibbetson, 1910), the racial explanation (Risley, 1908) and the family or gentile explanation (Senart, 1930). There is no objective evidence to testify these theories. Hutton (1963) and

[9] Some selected works include Nesfield (1885), Risley (1908), Ketkar (1909), Ibbetson (1974), (Senart, 1930), Ghurye (1969), Barber (1957), Hutton (1963), Weber (1967), Dumont (1970), Bose (1968), Mahar (1972), Sarkar (1984), Mandelsohn & Vicziany (1998) and Bayly (1999).

Ghurye (1969) clamied that all castes were not broadly derived in a uniform mode. They established a view that some castes were derived from tribal or racial elements, while some were derived from primary occupations (e.g. Kapadia or cloth merchant) that members practised, some castes were territorial and carried the name of region and some were derived from religious basis (e.g. many Brahman castes have been named after some Hindu's God's name). This paper will discuss only traditional and occupational explanation of the origin of Indian caste system because of scope limitation. However, the theory of occupational origins of Indian caste system is adopted in this work because at the core of both beliefs, traditional and occupational, is the division of labour through closure and exclusion. This stance perfectly matches with the express objective of this project which is to look at the impact of interplay between caste and the accounting profession. The impact is measured in terms of the dominance of certain castes and closure for others.

3.1.1 Traditional view

According to the traditional view, the society is divided into four "varnas" or stratifications. This view of social stratification was introduced in the ancient "sacred Hindu texts" (Weber, 1967, p.27) known as Vedas[10], believed to have been composed between 1400BC to 2000BC (Ghurye, 1969). The supreme among all Vedas, the Rig Veda, which is the "core of Hindu worship and faith", provided the following scheme of social division:

> The Brahman was his mouth; the Rajanya (Kshatriya) was made of his arms; the being called the Vaishya, was made of his thighs; the Shudra sprang from his feet.[11] (Rig Veda, 2000 B.C. to 1400 B.C. cited in Dutt, 1968, p.31).

The original version of Rig Veda mentioned only three varnas but a four-folded division as discussed above was introduced in later hymns (Ghurye, 1969). The simplified version of the above hymn is that four varnas originated from the mouth (Brahman), the arms (Kshatriya), the thighs (Vaishya), and the feet (Shudra) of Brahma, the creator (Ghurye, 1969, p.44). All varnas were closed social groups which were further divided into many castes and each into many sub castes. The laws of Manu, who was himself a Brahman, assign separate duties to all the varnas claiming that this was necessary for the survival of the universe. Brahmans were the learned class and were assigned teaching, study of Vedas, worship and accepting alms. The role of the second varna, Kshatriya, was to protect, rule, lead, fight and protect the other three varnas. Vaishyas were given commerce and trade and skilled crafts. The blood

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[10] Vedas are "collections of [orally chanted] songs, hymns, ritualistic and magical formulas of varying age (some 600 years old, some 2000)" Weber (1967, p.26). These were passed from one generation of Brahmans to next through limited written form and largely through oral tradition.

[11] For a detailed mythological account about the origin of mankind see Bayly (1999, p.12).

of Shudra is considered to be polluted due to its origin from the creator's feet. The role of Shudra was to serve other castes and perform manual tasks of physical hardship. Weber (1967, p.126) made a special comment, "Shudra indeed was a servant, but in principle, not a servant of a single individual, but of the community of the twice born."[12] Weber (1967) also stated that slavery and especially personal slavery in India was not widespread because the Shudras indeed were servants of all. Brahmans had complete control over the psychology of society. They could exclude or include new castes, particularly in the upward social elevation by propagating religious beliefs. Exclusion was simple and the inclusion of new castes was only possible provided norms of the target upper caste were adopted over a considerable period of time.

3.1.2. Occupational view

"The varna system of India is essentially based on a classification of occupations" (Gupta, 1983, p.191). The occupational view appears to be the most dominant theory about the origin of the caste system and posits that the majority of caste names were derived from the principal occupations or crafts that their members practised (Dumont, 1970; Ghurye, 1969; Ibbetson, 1974). As Ghurye (1969) noted, that castes originated from occupational groups which were organised into guilds initially and later exclusively became the basis of social stratification. It can be claimed that any social enquiry about professions in India necessitates the study of the relationship between castes and occupations. According to Devi (1999) there is a common belief that each caste is related to an occupation and "if one knows a man's caste, one can tell his occupation" (p.199).

The traditional and occupational views only differ about the origin of the caste system. The function of the caste system is almost same, i.e. division of labour and control through closure in both views. Indian people have traditionally lived in villages and the occupational origin of the caste system is attributed to the division of labour in village communities. Villages used to be self-sufficient even until few decades ago. The upper two varnas were involved in jobs of high status such as village chief, teacher, revenue collector, etc. The Vaishyas used to undertake commerce and trade. All the tasks of physical hardship and low status were performed by the low castes, i.e. Shudra. The low status tasks were also associated with low social status and meant lesser access to privileges for those involved in such tasks. The high status tasks were fewer than the low status tasks (e.g. compare village chief and cleaning). As a result the elite high class has always been a minority and low castes always a majority of the population. The evidence related to this claim from Census of India 1871 to 1931 is discussed in the next sections.

[12] The upper three varnas, Brahman, Kshatriya and Vaishya are believed to be born twice.

3.2 The Untouchables

As centuries passed a fifth element in the caste system originated, the outcastes. This was a further division in already fragmented society. There is no traditional or religious base for this new division. However, it originated from an occupational view which is also adopted in this work. These castes are also labelled as “depressed castes” or “Scheduled castes”. Barber (1957, p.80) mentioned that Indian society is divided into five groups, “four great varnas” and “the outcastes”. These castes are a sub-part of the fourth varna, i.e. Shudra. Shudras constitute nearly 50% of the total population of India and they are all Hindus. The remaining 30% of the Hindus are from the upper three varnas (the census evidence and discussion is presented in the next sections). Some of the main occupations of these sub-Shudras were removing dead animals from villages, cleaning dry latrines (traditional villages had no drainage system), agricultural labour, sweeping streets, scavenging, skinning carcases and tanning (The Untouchables of India, 1982). As a result of such occupations a lack of physical hygiene became unavoidable. Therefore, in order to avoid unpleasant smells or even sight, the castes performing these functions were “outcast”, i.e. outside the system of social stratification. Outcastes were forced to live outside the village in mud houses and there were strict rules for their entry to villages. A detailed discussion about their oppression is presented in the next sections under dominance and exclusion.

The British India government took some steps of social reforms to uplift the outcastes.[13] The census of India started to list ‘depressed classes’ or ‘exterior castes’ which were economically backward and in fact were derived from low rank Shudras (Hutton, 1963, p.192). The census of 1931 estimated that there were over 52 million people from the depressed castes, with nearly 10 million from non-Hindu backgrounds (Hutton, 1963, p.199), which indicates that untouchability is also practised by non-Hindu religions.

The constitution of India uses term Scheduled Castes (SC) and Scheduled Tribes (ST) for traditional untouchables or outcastes and the remaining Shudras are termed Other Backward Classes (OBC). In contemporary India some non Hindu castes are also included in the OBC and SC/ST list, but primarily they are drawn from Hindu Shudras. In the post-independence period the Indian government also abolished untouchability[14] but

[13] In 1936 the term ‘Scheduled Castes’ was first used by the British Government (Mandelsohn and Vicziany, 1998).

[14] Article 17 of the Constitution of India. “Abolition of Untouchability—“Untouchability’’ is abolished and its practice in any form is forbidden. The enforcement of any disability arising out of “Untouchability’’ shall be an offence punishable in accordance with law.”

contemporary evidence suggests that it persisted in various ways, involving even violence and rapes, as discussed in next sections under analysis of findings.

It is important to note here that traditionally the caste system is exclusive to Hindu society which comprises approximately 80 per cent of the total population[15] of India. But it is not surprising that other major religions also follow the caste system. This refers to the fact that some religions were converted from Hindus aiming at finding solace in the egalitarianism preached by other faiths, but with change of religion the social context remained unchanged.[16] As a result untouchables are found in most religions.

3.3 Dominance and exclusion through caste system

Ghurye (1969) made an important observation about social stratification in and out of India. He stated that Indian society, in a complete contrast to the western world where wealth was the chief determinant of social class, continued to depend on caste as the prime determinant of social class (Ghurye, 1969). The caste system delivers a permanent social closure and exclusion for a selected portion of society by restricting access to resources and privileges, including even access to basic amenities of life (e.g. education, housing and drinking water) at individual levels, in addition to closure at a mass scale.[17] Some of the rules of the caste system cited below highlight the extreme nature of exclusion, control and closure:

"his [Shudra] killing by a Brahman is equivalent merely to the killing of a cat, a mongoose, a blue jay, a frog, a dog, a lizard, an owl, or a crow." (Hutton, 1963, p. 92)

"If a Shudra mentions the name and class of twice born with contumely, an iron nail ten fingers long shall be thrust red hot into his mouth." (Hutton, 1963, p.93)

Ghurye (1969) cited many examples of Indian castes of Shudras, even today mere pronunciation of their names seems peculiar and offensive insulting the physical and mental

[15] Hindu population share was 84% in 1951, 83.4% in 1961 and 80.5% in 2001 census. There is a downward trend in Hindu population growth and an upward trend in Muslim population growth.

[16] For example Hutton (1963) cited a court case related to a church where untouchable Christians (conversion of untouchable Hindus) were forced to sit in separate aisles and claimed that Indian Christians were firm believers in castes. Alexander (1972) noted that the work of Christian missionaries attracted more conversions from lower castes who were motivated to convert with a hope of penetrating the caste-based precedent to achieve upward social mobility. Fiske (1972) provided evidence that after conversion Christians and Buddhists continued to practise the caste system and ex-untouchables (post conversion) of the Hindu religion continued experiencing similar inhuman treatment. Hutton (1963, p.219) provides an example of a Shudra caste 'Chuhra' and it is found in three main religions, Hindu, Sikh and Muslims, which strengthens the claim that the Hindu religion was feeding the growth of other religions in India except by birth.

[17] See Kamble (1981). Kamble listed reported cases of violence and atrocity against depressed classes including restriction to use public roads, village wells, schools and even to wear cloths.

attributes of that caste. Tinling (1868) mentioned a caste in South India, pooleahs, who were not allowed to use public roads. On sighting an upper caste they must loudly howl to warn because a pooleah's proximity might pollute them. In case of proximity a variety of ceremonies were followed by upper castes to cleanse the impurity. Brahmans were at the centre of control and ensured social exclusion of Shudras. As a general rule all Shudras could only eat from earthen utensils and the use of metal was strictly prohibited. They were forced to live in mud houses and their women could not wear ornaments (Hutton, 1963; Census of India, 1931). They were not allowed to learn and educate themselves and were allocated menial services. The right to own land was clearly denied to them (Weber, 1967). Shudras were made to believe that due to their inherent impure blood the only occupation the lord allocated to them was to offer their ungrudging services to the upper three castes (Manu, 1.91, cited in Rocher, 1975). The above discussion points towards extreme levels of exclusion. However, the extent of compliance to rules was not brutal anymore in 1950s but it still delivered an implied closure.

4.0 Accounting profession in India

Organised trade and commerce has been a feature of Indian society for over two thousand years, primarily due to large population size, strategic geographic position and abundant natural resources. It is not surprising to expect the existence of traditional form of book keeping employed in money lending, state revenue system and sale and purchase etc. The next sections trace literary evidence of the use of traditional accounting in India in the last two thousand years.

Kautilya was an important diplomatic and political figure in ancient India. He introduced the concepts of political economy in the society through his text *Arthasastra*. Arthasastra provided guidance on many accounting topics as well (e.g. taxe, and profit).[18] Mattessich (1998, p.138) also mentioned that, "the description of accounting seems to have been more advanced in India than anywhere else at the time". Mattessich (1998, 1998a) claimed that systematic record keeping is also found in much older civilisations of Sumerian and Babylonian but *Arthasastra* of India is the first historical documentary evidence of ancient usage of some of the modern accounting concepts and terms such as income, revenue, expenses, cost classification, some notions of assets, debts (negative numbers) and capital, sales tax, work in process, partly finished products, and finished products, production of by-products, long-term profit optimization, insurance or risk distribution and renting or leasing. Mattessich (1998, p.200): "*Arthasastra* is the very first treatise on

[18] *Arthasastra* mentions that "the enhancement of price due to bidding among buyers is also another source of profit" (Bhattacharyya, 1988, p.22).

accounting, as far as present historical documentation goes". The above discussion indicates that specialized contemporary accounting functions such as auditing, budgeting, and financial forecasting were practised by Indians in 300BC, however, not as understood in modern accounting but in other forms, still managing risk and fixing the accountability.

During the reins of Mughals in India (1526-1858 AD) the concepts of traditional accounting were extended in a systematic record keeping in state revenue system. Rulers of the time Sher Shah Suri[19] introduced state revenue reforms and Akbar "adopted his reforms with suitable modifications and perfected the land revenue system" (Mehta, 1979, p.363) in his five decades of rule. Even during the British era the system of recording land ownership and collections of taxes remained the same (Faruqee, 1999). A term, '*Munshi*' is popularly used for 'accountants' (particularly for those doing clerical accounting work, i.e. bookkeeping) in Indian society. They also found that upper castes held position in state departments responsible for revenue collections (Alam & Subrahmanyam, 2004). In a case study of 'surviving business records' (Carnegie, 1997, p.58) of a Bengali trader family from the late eighteenth century, Scorgie and Nandy (1992) found that a bilateral form of bookkeeping was used in India.

The foundation of modern professions was laid by the imperial government to facilitate the administration and servicing of the colonies. An early example was the Indian Medical Service established in 1764 which was a state agency formed to meet the objects discussed above (Johnson, 1982). As a result the development of the modern accounting profession in India started more or less at the same time with its origin in Britain. However, the accounting profession in India was "introduced by early British merchants" (Johnson & Caygill, 1971, p.157). The Companies Act was introduced in 1857 and major revisions of companies act including replacements took place in 1886, 1913, 1936 and in 1956 the corporate legislation of independent India was enacted (Banerjee, 2002). The Indian Companies Act of 1913 introduced formal qualifications for company auditors. A Government Diploma in Accounting (GDA)[20] was started at the University of Bombay in 1918. A Society of Auditors body was formed in 1927 in Madras (Kapadia, 1972). In 1932 the Indian Accountancy Board (the Board) was established (Johnson & Caygill, 1971;

[19] Suri was an Afghan conqueror and ruled over the northern part of India from 1540 to 1545 AD. The whole empire was divided into manageable divisions which were further divided into parganas (villages or councils). Sher Shah introduced the land revenue department and officials of the department were given titles of Patwari, Qanungo, naib Tehsildar and Tehsildar (in order of rank authority, lower to higher). These officials acted as an important link between the state and people.

[20] Johnson and Caygill (1971, p. 172) described the title of this qualification as the Indian Government Accountancy Diploma, as opposed to Kapadia (1972) who used the title Government Diploma in Accounting.

Kapadia, 1972). The role of the board was to assist the Governor General on accounting and auditing matters related to colonial administration. There were a total of 16 non official members and 6 were European (Johnson & Caygill, 1971; Kapadia, 1972) which points towards polarization of the Board around imperial and nationalist elements. The local accountants opposed the representation of non locals on the Board (Johnson & Caygill, 1971).[21]

Soon after independence the Indian government also an early notice of the demands of accountants and passed the Chartered Accountants Act, 1949. It led to the formation of the Institute of Chartered Accountants of India and G P Kapadia “an important figure in the creation of the ICAI” (Verma and Gray, 2006, p. 137) was elected its first president. In addition to the ICAI there are two more professional bodies in India, the Institute of Cost and Works Accountants of India (ICAWAI)[22] and the Institute of Company Secretaries of India (ICSI).

5.0 Research method and findings

The research method employed in this work is both qualitative and quantitative, with a focus on examining written records in the public archive and employing content analysis. Carnegie and Napier (1996) believed that “historical research in accounting gains its strength from its firm basis in the “archive”” (p.8). This study provides a snapshot of the interplay between caste and the accounting profession. Therefore the earliest available membership list for 1953 was obtained from the ICAI and members were divided into four Hindu varnas namely Brahman, Kshatriya, Vaishya and Shudras. The non-Hindu Indian members were separated religion wise and foreign member names were separately identified. There were four categories of all members, fellow in practise, fellow not in practise, associate in practise and associate not in practise.

A rigorous attempt with the help of sociologists, scholars, dalit writers and professors was made to separate all members into four categories along with their varnas. It was not possible to determine varnas of all Hindu members because, “the names of people are not always indicative of their caste” (Gupta, 1983, p.191). As a result 6.4% of total members

[21] The Society of Professional Accountants of Bombay criticised the large presence of Europeans on the Board.

[22] The cost accounting profession was established by a special act of Parliament. The Cost and Works Accountant Act, 1959, was enacted with the objectives of promoting, regulating, and developing the profession of Cost Accountancy. The ICWAI qualified accountants conduct cost audits and provide cost accounting services. The ICSI’s qualified professionals secure company secretary positions.

were left as unascertained and they formed 7.8% of the total Hindu names. Traditionally the caste system is exclusive to Hindu religion and only Hindu names are included in this research. However, as discussed earlier other religions also practise untouchability and follow the caste system.

Table 1 Membership of ICAI: 1953 (Hindu and non-Hindu)

Members' basic category	Members		Population percentage	
	Number	Percentage	1951	1961
Hindu	1982	82.8	84	83.4
Non-Hindu	412	17.2	16	16.6
Total	**2394**	**100**	**100**	**100**

Population data source: Census reports of 1951 and 1961

The ICAI listed 2394 individual members in its 1953 membership list. The Hindu membership (82.8%) of ICAI was a fair representation of the population as depicted in the 1951 census and 1961 census.

Table 2 Hindu membership of ICAI 1953

Hindu/Non Hindu	Category	Number of members	Percentage of members	Percentage of members (unascertained members discarded)
Hindu	Brahman	1220	51	55.3
	Kshatriya	238	9.9	10.7
	Vaishya	331	13.8	15
	Shudra	39	1.6	1.7
	Unascertained	154	6.4	-
Non Hindu	Indian	263	11	11
	Foreigners	149	6.3	6.3
	Total	2394	100	100

Table 2 presents the division of Hindu members into the respective four varnas. The non-Hindu members are divided into Indian and foreigners. The data shows that Brahmans had a strong dominance in the profession with nearly 51% membership, Vaishyas had second place with 13.8% membership, followed by Kshatriya with 9.9% membership. The representation of Shudras is less than 2%. 6.4% of members could not be ascribed to particular four varnas. Table 2 also shows the respective representation of four varnas after averaging the unascertained members into the four varnas. There were two categories within this number, first of those castes which do not represent any varna (e.g. Agrawala, which means the person belongs to a city called Agra). The second were those castes where there was more than one opinion about their varnas. However, with further discussions these could be separated but due to time limitation the rest of the members were taken as a fair representative of the total Hindu population. There was also a small representation of foreigners in the membership of ICAI at 6.3%.

The next tables present the classification of members into associates ("A.C.A.") and fellows ("F.C.A."). It is relevant to explain the requirements of the Chartered Accountants Act, 1949 in relation to these two categories. Section 5(1) of the Chartered Accountants Act, 1949 mentions that:

> "The members of the Institute shall be divided into two classes designated respectively as associates and fellows."

Further Section 5(2) mentions that:

> "Any person shall, on his name being entered in the Register, be deemed to have become an associate member of the Institute and be entitled to use the letters A.C.A. after his name to indicate that he is an associate member of the Institute of Chartered Accountants."

The requirements to become fellow are outlined in Section 5(3) of the Act that:

> "A member, being an associate who has been in continuous practice in India for at least five years, whether before or after the commencement of this Act, or whether partly before and partly after the commencement of this Act, and a member who has been an associate for a continuous period of not less than five years and who possesses such qualifications as the Council may prescribe with a view to ensuring that he has experience equivalent to the experience normally acquired as a result of continuous practice for a period of five years as a chartered accountant shall, on payment of such fees, as may be determined, by notification, by the Council, which shall not exceed rupees five thousand and on application made and granted in the prescribed manner, be entered in the Register as a fellow of the Institute and shall be entitled to use the letters F.C.A. after his name to indicate that he is a fellow of the Institute of Chartered Accountants: Provided that the Council may with the prior approval of the Central Government, determine the fee exceeding rupees five thousand, which shall not in any case exceed rupees ten thousand."

Table 3 Membership of ICAI (Fellows and Associates)

Hindu/ Non Hindu	Category	Percentage of Fellows		Percentage of Associates	
		In practice	Not in practice	In practice	Not in practice
Hindu	Brahman	60.3	63.8	47.3	45.2
	Kshatriya	10.9	6.3	9.4	9.8
	Vaishya	11.1	12.8	18.9	9.7
	Shudra	1.2	0	2.2	1.4

	Unascertained	3.9	4.3	7.7	7.5
Non Hindu	Indian	9.1	10.7	10.4	13.9
	Foreigners	3.5	2.1	4.1	12.5

Table 3 presents the representation of the four Hindu varnas and non-Hindus in the fellow and associate memberships. The representation of Brahmans in fellows in practice and not in practice was significantly high. This relates to the fact that Brahmans also had a total high representation. But Brahmans are overrepresented in the high status membership, i.e. fellows by more than 9% than their membership representation (51%) in general. Brahmans also comprised more than 45% of the total associates. The Vaishyas had 13.8% overall representation but they are overrepresented in associates in practice. Kshatriyas did not make much departure from their overall representation.

Table 4: Brahman percentage of total population

Year	1871	1891	1901	1911	1921	1931	2004	2007
Percentage	5.3	5.9	5.8	5.7	5.5	5.4	5	5

Source: 1871 to 1931 figures are taken from Census reports of 1871, 1911 and 1931. 2004 figures are based on Center for the Study of Developing Society, 2004 National Election Survey. 2007 figures are based on Outlook magazine survey.

Table 4 shows the percentage share of the Brahman population in the Indian census over 60 years between 1871 and 1931. These figures are reliable but 2004 and 2007 figures are based on survey data with one by a government agency and one by a media company. These figures show a falling trend in the Brahman population growth. The 1931 census was the last time when caste based census was used and reported. Therefore, there is no exact data available for 1953. However, the average population of Brahmans over 60 years was identified as 5.6% which is used for 1953. There is an anomaly in the trend of the Brahman population, being the year 1871 data. It appears that in the next ten years the Brahman population increased but the 1871 census of Brahmans did not include Bhumihar Brahmans and Kayastha and a separate number for these sub castes was not available in the census report as for other years.

Table 5: Percentage of Kshatriya and Vaishya (Other upper castes) and Shudra (Lowest castes) of the main Hindu castes

Year	Kshatriya and Vaishya	Shudra	Percentage of total population	Census report
1891	29	59	53	1911
1901	29	59	52	
1911	28	61	50	

1911	26	57	34	1931
1921	27	56	33	
1931	27	57	33	
Average	28	58		

Table 5 presents the percentage non-Brahman Hindu castes as a percentage of total Hindu population of main castes. Census provides exact information about Brahman population as presented in Table 4. The census reports presented the population of only major Hindu castes and the total number of their population was not available. On an average over 40 years Shudras represented nearly two-third of total Hindu population with 58% average share. The other two upper varnas (Kshatriya and Vaishya) represented an average 28%.[23] The main castes' percentage of total national population is also shown. The 1911 census presented data for nearly 60% of population leaving less than 20% being the other Hindu population. However, the 1931 census listed main Hindu castes forming nearly 33% of total population which represented less than half of total Hindu population. However, the significance of this data here is to find out the representation of Kshatriya, Vasihya and Shudras in 1953. The average of these castes is taken and used in the next table.

6.0 Analysis of findings

From the simplest viewpoint, the findings of this study indicate that the caste system was reinforced with a new powerful means being the accounting profession, through membership in a professional body, which had status and prestige associated with it. It also brought social and economic privileges. The professional project had used its influence to exclude and create monopoly using different strategies along with implicit and explicit sanctions of the local states around the world. In India, the professional project of accounting met with another similar system being the caste system, which shared majority of its salient features. This perspective is discussed in the following sub-sections and in the next chapter. However, there are different ramifications of this study from different perspectives and when the findings are placed in particular contexts, as briefly discussed in the next sub-sections.

6.1 Accounting: an upper caste profession

An overt presence of Brahmans and other two varnas at all membership levels makes the accounting profession predominantly upper caste. The representation of the top three varnas was 75% in the overall membership. The population representation of these higher varnas was only 31%. It appears that higher castes' overrepresentation was more double than their

[23] The average number remains same if duplicate data of 1911 is included or excluded at 505 (Shudras) and 28% (Kshatriya and Vaishya).

population share. However, a micro level analysis reveals interesting and different facts which are discussed below.

Before moving to further discussion, it is important to convey that the findings of the current study perfectly fit with the claims of literature which makes references to the association of caste and elite occupations in ancient and medieval India. According to Thapar[24] (1978), in ancient and medieval India occupations requiring formal training were primarily occupied by Brahmans. Sarkar (1984) provided more relevant results. He mentioned that Brahmans had much more ready access to the education system compared to the other castes (especially the outcastes). Their sons became the first professionals in the country after independence (Sarkar, 1984).

Both these claims align with the findings of this study that the ICAI membership had significant representation of Brahmans being 51% of total membership of the ICAI and more than 60% of the Hindu membership. The next three tables provide the most important findings of this study, a comparison of the representation of different castes in the membership of ICAI with their representation in the national population.

Table 6: Comparison of membership and population percentage

Census Report 1951		Varna	Projected/actual percentage population share	Percentage of the ICAI membership in 1953
Hindu	84%	Brahman	5.6	51
		Kshatriya and Vaishya	25.4	23.7
		Shudra	53	1.6
Non Hindu	16%		16	11
Total			100	87.3[25]

[24] Romila Thapar is a Professor Emeritus of Ancient Indian History at the Jawaharlal Nehru University, New Delh. She is renowned for her work on ancient and medieval Indian history and has received many national and international awards.

[25] This number does not include 6.3% of foreigner members and 6.4% of unascertained Hindu members. The unascertained members can also be divided into the four varnas according to their respective representation weight.

Table 6 presents the total national population of Hindus and its division into four varnas along with representation of different varnas in the membership of ICAI for the year studied. The population percentage of non-Hindus and their membership representation is also shown. According to the 1951 census, Hindus comprised 84% of the population. The average number of Brahmans is taken from Table 4 and figures for the other three varnas are worked out using Table 5 data.[26] The results reveal that Brahmans with 5.6% population share are significantly overrepresented in the membership of ICAI (more than 9 times).

The other two upper varnas fairly represented their population. Shudras are clearly underrepresented relative to their population share (around 33 times). The representation gap between Brahmans and Shudras was wide (more than 300 times). A further analysis makes these results more significant because nearly 53% of the total Indian population was Shudra and other upper castes were 31% in the total Hindu population. Even in the contemporary times, these figures over 60 years would not have changed significantly and recent surveys by two agencies clearly indicate that.[27]

Table 6A: Comparison of membership and population percentage

Census Report 1951		Varna	Projected/actual percentage population share	Percentage of the ICAI membership in 1953
Hindu	84%	Brahman	5.6	55.3
		Kshatriya and Vaishya	25.4	25.7
		Shudra	53	1.7
Non Hindu	16%		16	11
Total			100	93.7

[26] The average Brahman number is subtracted from 84 (national Hindu population representation) and remainder is divided into 28/86 and 59/86 to find out projections for Kshatriya and Vaishya respectively.

[27] After nearly 60 years, the projected and actual figures taken from the censuses of 1911 and 1931 closely match with various figures provided by Government of India agencies. In 2004 National Election Study data provided by Center for the Study of Developing Societies (CSDS) showed that there were 54% Shudra, 5% Brahman, 21% Kshatriya and Vaishya and 19% non Hindus. In this study figures taken for various Brahmans (5.6%), Kshatriya and Vaishya (25.4%) and Shudras (53%) are close to recent surveys. To add more credentials two other reports, first by the National Sample Survey Organization of Government of India Ministry of Statistics and Programme Implementation (1999-2000) and second by the Second Backward Classes Commission, Government of India's projection of Shudra and upper caste population in 1980 also point towards similar directions.

In Table 6A the unascertained Hindu names have been averaged according to the representative weight of four varnas. However, there is not much departure from Table 6 in terms of the dominance of Brahmans and the exclusion of Shudras.

6.2 Parsis: the real winners

Table 7 shows the population of Parsis and their representation in the membership of ICAI. Parsis migrated from Persia and primarily settled in the state of Gujarat. The population of India in 1951 was 361 million and the Parsi population was 111,791 (Unisa et al, 2008; Visaria, 2004) which makes them a religious minority, at just 0.03% of the population. On the other hand, their representation in the membership of ICAI (see Table 7) was 9.31% with 223 accountants from their religion. They overrepresented their population by more than 300 times. The study of Parsis in the Indian accounting profession is an important topic for further exploration. After migrating from Persia 2,500 years ago, they adopted the local culture including the dress and food of Gujarat. They also made attempts to adopt the traditional caste system of India by naming their caste according to their occupation which was the case in Indian Hindu society (e.g. some family name among Parsis are Captain, Engineer, Doctor, Driver etc). Their population has significantly fallen between 1941 and 2001 from 114,890 to 69,601 (Unisa et al, 2008, p.62).

Table 7 Non Hindus Representation in ICAI

Social group	Actual population percentage in 1951	Percentage of the ICAI membership in 1953
Non Hindu including Parsi	16	11
Parsi	0.03	9.3

6.3 Non-Hindu: the new untouchables

Table 7A shows the representation of Non-Hindus in the ICAI membership after including and excluding the Parsis. It appears that Brahmans and Parsis had a clear majority in the profession despite being less than 6% of the population. However, the Shudras were not the only neglected group. The non-Hindus, mainly comprising Muslims, Sikhs, Christians and Buddhists were also significantly underrepresented in the ICAI membership. The case of non-Hindu representation without Parsis suggests an implicit, or, as described by Sen[28] (2000), passive exclusion.

According to Sen (2000, p.15) passive exclusion is “when, however, the deprivation comes about through social processes in which there is no deliberate attempt to exclude, the exclusion can be seen as a passive kind”. The case of Shudras and non-Hindus was similar; particularly the Non-Hindus because the traditional scheme of denying right to education could not be enforced on non-Hindus. In fact, the birth and growth of many non-Hindu religions resulted from the long deprivation imposed by the caste system and Brahmans. Sikhism is non-caste and condemns human inequality imposed on the basis of birth. The spread of Islam in India can also be attributed to the caste system.

As discussed in earlier chapters most conversions to Buddhism and Christanity were from low caste Hindus. Clearly the Brahmans found no incentive to leave their elite status, so most conversions came from low castes. Change in religion did not change the social context and economic and education status of groups so they remained excluded. As a result, there is a low representation of non-Hindus. The data shows that the representation of all other religions, constituting 15.97% of the population of the country, the majority of which were Muslim, comprised just 1.7% of the membership of ICAI. According to Kapadia (1972) and Ansari and Aziz (1981), registered accountants in pre-partition India were overwhelmingly non-Muslim. This perfectly fits with the findings because four years after the independence major changes were not expected in the conditions and context which existed in the pre-independence period.

Table 7A Non Hindus in the ICAI

Population group	Actual population percentage in 1951	Percentage of the ICAI membership in 1953
Non Hindu including Parsi	16	11
Non Hindu excluding Parsi	15.97	1.7

6.4 The Brahman accountant caste: Kayastha

The basic scheme of caste system may appear simple with four layered hierarchy but the operational mechanism is complex with over 2000 sub-castes (Singh, 1976; Devi, 1999).

[28] Sen received the Nobel Prize for his works in Economics in 1998 and is one of the seven Nobel laureates from India.

The data shows that the Brahmans held more than 51% of overall membership but a micro level analysis of Brahmans is also required because Brahmans have many further layers and sub-castes. The scope of the current study did not permit a comprehensive analysis of Brahman members because it would only be possible with a reference to detailed literature on Brahman castes and considerable oral evidence. To put it in a simple way, Brahmans have different major groups such as Kanyakubja, Gauda, Saraswat, Maithil (Kautilya, who wrote Arthasastra as discussed in earlier chapters, was a Maithil Brahman), Nagar, Kashmiri ,Pancha-Dravida, etc.

There are different beliefs and theories about these major groups. In order to save their elite social status and achieve exclusivity, Brahmans in different regions set up these social groups. Each of these groups has many further castes. In order to identify the dominance of one group of castes within 1220 Brahman members a considerable effort was required. So it was decided to classify the top 10 castes representation in the membership, which is presented in Table 8.

Table 8: Top 10 castes

Rank		Category	No of members in the ICAI	Percentage of Total	Percentage of Hindu members	Brahman Kayastha caste
1	Caste A	Brahman	68	2.8	3.4	Yes
2	Caste B	Vaishya	57	2.4	2.9	n/a
3	Caste C	Brahman	33	1.4	1.7	Yes
3	Caste D	Kshatriya	33	1.4	1.7	n/a
4	Caste E	Brahman	32	1.3	1.6	Yes
4	Caste F	Brahman	32	1.3	1.6	Yes
5	Caste G	Vaishya	31	1.3	1.6	n/a
6	Caste H	Brahman	30	1.3	1.5	Yes
7	Caste I	Vaishya	28	1.2	1.4	n/a
8	Caste J	Brahman	27	1.1	1.4	No
9	Caste K	Brahman	24	1	1.2	Yes
10	Caste L	Brahman	21	0.9	1	Yes
Total membership share			416	17.4	21	n/a

In the 51% number for the Brahman representation, it has been observed that Kayastha, a caste group of Brahmans dominated in top 10 castes by membership. However, their number in total membership was not identified. Table 8 shows the top 10 castes according to membership numbers and out of 12 castes 8 were the Brahman castes. An interesting fact is that out of 8 Brahman castes, 7 were Kayastha Brahmans and they represented 10% of total membership of the ICAI. This clearly makes a case for the dominance of Kayastha in the accounting and accounting-related modern professions.

The idea behind looking at the Kayastha membership by examining the top 10 castes was formed because literature suggested that this sub-caste of Brahmans virtually dominated accounting-related occupations in ancient and medieval India, as discussed in the next sub-section. Kayasthas are termed as "bookkeepers" (Singh, 1976, p.54), village accountants (All India Reporter, p. 158), accountants and scribes (Dickens, 1889) and "accountants and tax-gatherers, and financiers" (Dutt, 1889, p.216). Kayastha were considered to have high literally skills and were regarded as a writer caste (Hutton, 1963).

Bayly (1999, p.71) called them the "literate groups". According to Qureshi (2006, p. 237), "the Kayastha caste was, traditionally, relatively more literate and as such the jobs of village Patwari, the maliks' Munshis (or managers) were held by the members of this caste". According to Thapar (1978) revenue collectors and treasurers in the ancient and medieval India belonged to Kayastha caste including "scribes, recorders and accountants" (p.137).

However, there is a considerable dispute about their position in the social hierarchy. Saberwal (1995) and Thapar (1978) traced the origin of Kayastha in the first millennium in the North India. Thapar (1978) stated that by the ninth century a new caste originated with the combination of Brahmans and Shudras. Somehow, the members of this new caste gained prominence as scribes and, starting from the Gupta period onwards, they wrote documents, maintained revenue records, attended courts, attested documents and performed clerical work related to the administration of law (Dutt, 1889; Thapar, 1978; Saberwal, 1995).

According to Thapar (1978), this became a case of collective social mobility of whole Kayastha caste. Due to the origin of Kayastha (i.e. lower caste connection) they were given low status in the social stratification. But they had access to wealth and were at the centre of political power, so they achieved upward social mobility and regained their elite Brahman social status. In fact, Dutt (1968) claimed that Kayastha became a prominent writer class in a very short period despite the traditional story about their origin.

As discussed earlier, the state revenue collection system was introduced by Mughals and official ranks were given titles of *Patwari, Qanungo, naib Tehsildar and Tehsildar* (according to rank hierarchy) *and* the Kayastha caste even dominated in these positions. McLane (1992, p. 55) used term Patwari for the village accountant and Patwaris were usually from Kayastha families due to their literary skills of accounting and record keeping. Kayastha were believed to be appointed as Qanungos as well during Mughal period, who were state officials for keeping records of land holdings and collection of land revenue. Kain and Baigent (1992, p.102) even used term accountant as a synonym for Patwari. Bayly (1999) presented evidence of a painting from Harvard Art Museum where a tax collector, i.e. Patwari, is in fact a member of the Kayastha caste (p.42)

6.5 Some rationale for the second position of the third varna, Vaishya

The Brahmans occupied more than 50% of membership positions in ICAI and the second varna Kshatriya typically should be second in the membership representation. However, Vaishya beat them with 13.8% representation over 9.9% representation of Kshatriya. The literature provides some inferences which may help explain this difference. A sub-caste of Vaishya, Baniya are found in significant numbers in the profession. Baniya is a word which originated from the Sanskrit word ‘vanik’, which means trader (Ghurye, 1969). It is a term which is used for trader, moneylender and other trading castes (Hutton, 1963).

Baniyas (particularly from Bengal) were known for their book-keeping skills and had knowledge of the dual effects of transactions. They maintained records and made two entries for each transaction as, Scorgie (1990) and Scorgie and Nandy (1992) found in their research. Scorgie (1990) mentioned that the thirteenth-century Venetian traveller Marco Polo was greatly impressed with Baniyas due to their abilities in keeping accurate records of transactions.

Baniyas were expert in record keeping, trade, finance and money lending. They were also called ‘mahajans’ or ‘saukars’ and literally these terms mean those who lend money to others for earning interest. The Bengali Baniyas (sub-caste of Vaishya) were pioneers in the use of traditional Indian accounting (as discussed in earlier parts e.g. Scorgie and Nanady, 1992). Therefore, the high percentage of Vaishya after Brahmans is not unexpected.

6.6 Empirical evidence of the association between caste and occupation

Some empirical evidence is also available about the representation of different castes in modern occupations during the British period; primarily it is drawn from the works of the German sociologist Max Weber. Weber (1967) found that in early 20th century, the official ranks in the majority of the modern professional jobs in Bombay and Calcutta were filled by upper castes and there were no members from the Shudra castes. Bose’s (1968) claim is important to understand the absence of Shudra representation among early officials. Bose found that there was a strong correlation between wealth and caste. A low social status was also coupled with low economic status. Here, it is relevant to cite a rule of lawgiver Manu: "he (Brahman) may without hesitation take the property of a Shudra for the purpose of sacrifice" (Hutton, 1963, p.93). As a result of such social rules, the financial elevation of lower castes was restricted by the means of social institutions giving dominating powers to Brahmans.

Weber (1967, p.116) also found that high castes were among the highest tax payers in a large state of India, Bengal, which further strengthens the claim of Bose that low social status (i.e. low caste) was coupled with low income as well. Weber (1967) found that the early factory labour in India was recruited from the despised castes (i.e. Shudras). However, factory labour (low social status) and administrative tasks (high social status) were not tied to the rules of the caste system as was the case in traditional society. But from Weber's findings it can be inferred that the administrative jobs were predominantly occupied by members from existing officiating castes (i.e. Brahmans and other upper castes) and factory work was occupied by the members of deprived castes of Shudras who were already suffering physical hardship. As a result, labour for skilled and unskilled jobs in Bombay and Calcutta was sourced from parallel occupations of the traditional caste system, such that ancient officials became modern officials. Weber also found that modern day coolies[29] were derived from old low castes of Shudras (e.g. Chamar who were traditionally involved in most unclean jobs).

7.0 Conclusion

This study has observed an overt presence of salient features of a professional project in the professionalisation of accounting process in India. There was a clear dominance[30] of Brahmans who occupied more than 60% of fellow positions and overall 51% membership along with a Brahman president of the ICAI in 1953. This was in spite of the fact that Brahmans comprised little more than five percent of the population. The membership requirements set up in the Chartered Accountants Act 1949 were quite wide and adopted an inclusive policy. There were no strict requirements or restrictions. The absence of Shudras

[29] This is a term used for manual labourers in Asia including China and India. However, this term widely means manual labourer employed in tea gardens, factories, loading and unloading goods from trains and ships etc. In modern India this term is popularly used for labourers working at train stations, particularly carrying passengers' luggage.

[30] Interestingly in 1953 the majority of most senior position holders including the Prime Minister of India (Jawahar Lal Nehru), the President of India (Dr. Rajender Prasad), the Vice President of India (Dr. S Radhakrishnan), the speaker of the Parliament of India (Ganesh Vasudev Mavalankar), the Chief Justice of the Supreme Court of India (Apex Court) (M. P. Sastri), the Finance Minister of India (Chintamanrao Deshmukh), the Home Minister of India (Kailash Nath Katju), the Governor of the Reserve Bank of India (Sir Benegal Rama Rau), and the Chief Election Commissioner of India (Sukumar Sen) were all Brahmans. The projected national population share of Brahmans was only 5.61%.

suggests that a form of implicit exclusion prevented them. The conditions for membership exclusions in the Act did not contain any mention of caste. Still there was a clear underrepresentation of the majority population i.e. Shudras in the membership of ICAI. An important point to discuss is that many Shudras would not have objected to bad general treatment including implicit or explicit underrepresentation in any profession, because they were made to believe that they were unworthy of those privileges. This mechanism was used to legitimise exclusion and probably was a reason that exclusion could persist for over two thousand years.

It is clear that Brahmans enjoyed their dominating position at the cost of Shudras without affecting the two middle varnas. It also explains the sociology behind the exclusion of Shudras only. They have been nearly 50% of population and 5% Brahmans could only enjoy their exclusive position by excluding the majority. It was not necessary to see other two varnas as a potential threat because they were around only 25% of population. The middle two varnas were confined to specialised tasks which could be allocated according to their respective population share. As a result, the extreme levels of social exclusion were forced on those who were a bigger threat, i.e. Shudras, employing strict social rules related to living and working.

The underrepresentation of Shudras and overrrepresentation of Brahmans relative to their populations in the membership of ICAI implies that the traditional caste system was perfectly perpetuated into a modern profession and further strengthened it. A profession is related to elite status and higher income. Upper castes in India found a new mechanism to extend the extent of privileges enjoyed by them in the traditional scheme.

Other findings of this study are that Vaishya with their third position had second place in professional representation which relates to the fact that they are a trader class. Another significant finding is that the traditional accountant's class of Brahmans also dominated in the modern professions of accounting through the ICAI. Another interesting finding is the representation of Parsis in the ICAI who overrepresented relative to their population share. The majority of them were located in Bombay and had access to wealth and education. Non-Hindu (Muslims, Sikhs, Christans, Buddhist) representation relative to their population except Parsis was also insignificant, pointing towards exclusions.

The findings of this study, Weber's analysis of the caste profile of early officials and the literature referred are in a perfect harmony. A near absence of Shudra is not surprising in the prevalent social conditions. They were not even allowed to enter the main city and village areas and use public amenities such as schools, road and wells. An example of 1950 can be cited to give a sense of social context. An untouchable student (boy) was beaten by his

Brahman teacher causing permanent damage to his eye because the student unintentionally touched the Brahman teacher while handing over a slate (Kamble, 1981). This is just one example. Kamble (1981) listed a large number of similar examples of atrocities against Shudras of different scales and in different context.

Another example can be cited here; in 1929 a Brahman was murdered by a group of 8 Brahmans for drinking water brought by untouchables. He helped the untouchables to build their own temple and was found to be guilty of violating the caste rules (Devi, 1999). Even after 60 years of independence, the wider social context has not changed. Although there is 49.5% reservation for Shudras in government jobs and academic institutions for admissions and there are social welfare provisions, Shudras continue to live in substandard conditions. In 1978, 1981 and 1985 there were riots organized against Shudras in the states of Maharashtra and Gujarat. Mandelbaum (1970) pointed out that in traditional India, any attempts by untouchables to rise were likely to provoke severe responses including beating and killing. In 1997, there were 25,338 registered cases of crimes against Shudras including rapes and murders (Thorat, 2002). In May 2008, an untouchable student of Delhi University was beaten severely by her Kshatriya landlord (Sengupta, 2008). She had rented a place to live and hid her untouchable caste until the landlord discovered it.

The Government of India has set up special commissions for the social welfare of untouchables and other Shudras. The first of this kind of commission was set up in 1955 for other backward classes and the first Backward Classes Commission's findings about Shudra's social situation were appalling. Kalekar (the commissioner) quoted in his report:

> Before the disease of caste is destroyed all facts about it have to be noted and classified in a scientific manner as in a clinical record. To this end we suggest that the 1961 Census be remodelled and reorganised so as to secure the required information... If possible, Census should be carried out in 1957 instead of in 1961. As long as social welfare and relief have to be administered through castes, classes or groups, full information about these groups should be obtained and tabulated (Kalekar Commission, 1955, p. 159).

Caste based census was a means of separating depressed classes so that contemporary governments could chalk out social welfare plans. But the Census Report (1931, p.430) mentioned that there was political agitation and demand to stop the caste based census. In the post-independence era, the Government of India also did not accept the strong advocacy of the first and second Backward Class Commissions to conduct a caste based census.[31] In recent news, the Indian government may conduct a caste based census in 2011 amidst mounting pressure from political and social groups.

[31] The caste-based census may unfold the reality of social justice, equality, and claims about the welfare of depressed classes. There is no exact information about their total population and demography, economic and current social status. However, many government agencies and departments adopt social welfare schemes on the basis of the estimated population of lower castes.

This chapter briefly summarises the findings of this study and outlines the major implications. Some limitations of the study are also discussed. A part of this research contributed to a paper which was reviewed by two anonymous referees. Some comments received and strategies to respond them are also summarised in the last section.

7.1 Implications

This study has found that the initial membership of the ICAI predominantly came from the upper castes, whose members already and automatically had privileged status in Indian society. Further, the formation of the ICAI, most likely delivered additional benefits and privileges to this group. As such, the formation of the ICAI, and thereby the professionalisation of the accounting occupation, most likely consolidated and extended the privileges of an already elite group.

7.2 Limitations

There are few issues related to this work which a reader may perceive as the potential limitations. This section makes an attempt to address these limitations. This research is based on a classification of family names of members. One perceived limitation is the possibility of changes in family name. In many societies it is possible to change names, but in Indian society change of family name was unlikely in 1950s. In recent times due to the benefits attached to low castes (e.g. caste reservation) sometimes members of high caste obtain forged certificates of low castes. However, this is downward social mobility and in 1953 if this had happened to any significant extent then the Shudra representation in the ICAI would have been more and not just two per cent. Conversely, attempts at upward social mobility by attempting to change a family name would have attracted social boycott and violence even involving honour killings and the organisation of protests and riots (see Mandelbaum, 1970). Organised riots against low castes in various states of India are such examples. There are no instances of riots against upper castes. However, even if low caste members adopted upper caste family names, caste still played major role, because the accounting profession predominantly comprised members of upper castes. Whether members were born into an upper caste or changed from lower caste to upper caste is not a limitation of this study.

Another perceived limitation is the validity of the projection of census data on the basis of sixty year trends between 1871 and 1931. The trends in population do not vary much in seven census reports. Therefore, there is no reason to doubt that the average population of different castes taken can be significantly different from their actual population. To validate these numbers further some figures released by various government agencies can be used. It has already been discussed earlier that three reports, first by the second

Backward Classes Commission, Government of India projection in 1980, second by the Center for the Study of Developing Societies (CSDS) in 2004 and third by the report of National Sample Survey Organization of Government of India under the Ministry of Statistics and Programme Implementation (1999-2000) provide similar figures for the population share of various varnas.

One more perceived limitation is the use of 1953 which appears a single year taken as being the representative of the Indian accounting profession. However, the membership of 1953 does not cover just one year. It is the earliest available list in the public achieves. It represented the membership in the early years after the formation of the ICAI in 1949. A classification of ICAI members from more than just one list involves lengthy consultations and oral evidence. This would involve discussions of each member's caste with experts. Classification of thousands of members seems impossible within the scope of any study. Further there are no experts on all castes. Different individuals hold expertise in castes of different regions of India, e.g. north Indian castes bear different names than those from South India. Further Bengali, Marathi, Tamil, Gujarati and Punjabi castes have nothing in common. This makes classification of a few thousand member castes impossible. As a result membership of one year is taken to understand the interplay between caste and the profession.

8.0 Significance of study

The key findings of this study are that relative to their proportion of the Indian population, upper castes were significantly over-represented in the early membership (and office bearing positions) of the ICAI. At this time, the nascent accounting profession (defined as members of the ICAI) was clearly an "upper caste occupation".

The professionalisation of an occupation typically involves impounding important privileges within a group of selected practitioners of that occupation (e.g. the members of an occupational association). These privileges may include high social status, monopoly power, statutory recognition, special rights (e.g. to witness statutory declarations) etc. Typically, these privileges manifest further in terms of high social status and economic rewards.

It is likely that the professionalisation of the accounting occupation in India (through the ICAI) was, at least in part, associated with the predominantly upper caste status of the practitioners who would form the majority membership of ICAI. Prima facie, given the importance of caste in traditional Indian society, an occupation that was largely comprised of members from the lower castes would have been unlikely to achieve the elevated status that professionalisation both recognises and enhances. Conversely, an occupation with an over-representation of members from the upper castes was more likely to be able to access such benefits. In this way, it was expected that caste might have functioned as an implicit form of exclusion.

Moreover, in the prevailing social conditions and a favourable social climate for upper castes, the professionalisation of an occupation with an over-representation of upper caste members was likely to have the effect of perpetuating and strengthening the caste hierarchy – by further entrenching the benefits that traditionally accompany professional status, such as monopoly and enhanced social and economic rewards, within an already elite group.

This study identifies an additional explanation of professionalisation that is unique to India (although it may be viewed as overlapping with the "social class" argument of some prior research in non-Indian settings). This study thereby adds to a body of literature which has identified factors such as gender, race, and social class as playing important roles in the professionalisation of the accounting occupation.

9.0 References

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