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The Annual General Meeting for Australian Football Clubs – An Accountability and Entertainment Event

Introduction

This paper examines Australian football in the 1890s and individual clubs’ Annual General Meetings (AGMs). The specific aim is to outline how the roles of the AGM were evidenced in individual clubs. These roles as noted in prior literature are that the AGM is a mechanism for transferring accountability, for transmitting formal and informal communications, and for providing a theatrical event (Carrington and Johed, 2007; Catasu and Johed, 2007; Jeacle, 2008; Abdelrehim et al., 2015; Nyqvist, 2015 Bamber and Santosh, 2019). By focusing on sport, this paper extends the domain of historical accounting and more specifically AGM research into an important entertainment aspect of everyday life in Australia. A sporting contest in an entertainment event, as it “entails communication via external stimuli, which reaches a generally passive audience and gives some portion of that audience pleasure” (Bates and Ferri, 2010: 15). Other events which are part of entertainment include “theatrical or operatic performances, concerts, vaudevilles, circus, carnival and side shows, . . .athletic contests, . . . exhibitions, contests, displays, and games” (Martin, 1982-1983: 799).

This paper makes a contribution to the literature in that sporting clubs are structured very differently from other not-for-profit and for-profit organisations that have examined the role of AGMs. A distinguishing feature of sporting clubs is their focus on more community-directed social efforts, and this is a role historically played by sports teams in the communities in which they reside (Walker and Parent, 2010). Having this more inclusive social approach makes football clubs an interesting study from an AGM perspective. Sporting clubs have potentially many more stakeholders to report to than other establishments, and their focus is not solely on profits but also on encouraging social

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3 cohesion (see Frost et al., 2013). Sporting clubs also hold a unique relationship between
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5 principals and agents, brought largely by a common goal of wealth maximization.
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10 Sport occupies a unique role in society, and is widely regarded as a ‘core component’ of
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12 inclusion in Australian communities. Sport provides an ‘an excellent “hook” for engaging
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14 people and...a supportive environment to encourage and assist those individuals in their
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16 social development’ (Skinner et al., 2008: 271, see also Smith and Westerbeek, 2007).
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19 Australian football is one of the world’s oldest controlled sports with some of the oldest
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21 clubs, and the game has been a component of the entertainment and social culture of the
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23 country since the 1850s (Frost et al., 2013; Blainey, 2003). Football clubs were born from
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25 community involvement, and like other community groups (such as churches) were the focus
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27 of public life in the nineteenth century (Frost et al., 2013). Historically football provided a
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29 rare passion with the power to fashion identity and shape communities (Klugman, 2011).
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35 While Australian football clubs began as community and socially driven initiatives, they later
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37 were “owned” by members who paid annual subscription fees. These members elected a
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39 committee to run and manage the club’s affairs. Like other organisations where principal and
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41 agent relationships existed, football clubs were required to hold AGMs. These yearly
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43 meetings became a significant constituent in the workings of Australian football clubs.
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45 Research into football clubs and AGMs has been non-existent, however. The previous
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47 historical studies which have used the AGM as an archive for accounting research have
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49 focused on large companies (Maltby, 2004; Abdelrehim et al., 2015); and their periodical
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51 reporting (Gordon and Bolton, 2015). Contemporary research has also largely concentrated
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53 on Corporations (see Apostolides, 2010; Carrington and Johed, 2007; Catasu and Johed,
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55 2007); limited liability joint-stock companies (Nyqvist, 2015); and trusts (Hodges et al.,
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2004). While some AGM research exists in small not-for-profits (Jeacle, 2008; Fowler and Cordery, 2015), the prior AGM studies are on organisations that do not have the large community reach of major sporting clubs.

As well as performing an important accountability function, AGMs can also reveal a rich social history, as they provide ‘non-financial information on all aspects of an organization’s activities’ (Jeacle, 2008:471). Bamber and Santosh (2019) also note that it is a crass oversimplification to assume that investor–manager meetings are simply economic encounters, as they also have important social functions. The social influence of AGMs has not been explored in much of the prior research (Jeacle, 2008), nor have the interrelationships between the social and economic roles. Therefore examining whether the social role of AGMs exists, and whether it can also influence the financial role is an important part of this study. Simply noting that AGMs act as an accountability or theoretical ritual could miss a wider issue that they indeed may constitute each other. Such an issue can contribute to the AGM literature, and answers the call for more research into the workings of the AGM and affirming that AGMs are an ‘interesting and fruitful site’ for further investigation (Jeacle, 2008: 471).

This paper also provides an important opportunity to extend the historical literature and advance our understanding of the role of accounting and accountability, in this case through AGMs of community-focused football clubs. Historical studies of Australian football clubs have traditionally focused on their individual players, team scores and premierships won or lost. This has been to the detriment of football clubs’ other social and entertainment contributions, particularly in the late nineteenth century (Pascoe, 2003). In the contemporary sense, there has been some research linking the literature on accounting and various forms of

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3 football such as rugby and soccer (Andon and Free, 2014; Cooper and Johnston, 2012; Baxter
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5 et al., 2018). Historical studies also demonstrate the important role that accounting and
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7 finances played in Australia's indigenous code (Halabi et al., 2012, Halabi et al., 2016).
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10 These studies, which were based in the early twentieth century, have uncovered how
11
12 accounting reports can be used to hide payments to players and in what way financial reports
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14 can challenge long-held myths. These instances show that the simple sport of football is not
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16 immune from accounting's influence and is indeed attracting present and historical research
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18 opportunities. The business of football thus extends the domain of accounting research into
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20 more diverse horizons and enables an understanding of the craft of accounting in different
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22 contexts (Hopwood, 1994; Jeacle, 2008).
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28 The rest of this paper is structured in the following way. First, a brief history is provided of
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30 Australian football and how this advanced from an informal game in the 1850s to become a
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32 central part of Australia's entertainment and a national pastime. The paper then outlines the
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34 development of Australian football clubs and how these relied largely on community support
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36 for their growth. AGMs are then discussed generally and their importance and potential for
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38 reducing the agency conflict are considered. The principal-agent conflict is then discussed
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40 from a sporting clubs perspective. This is then followed by a review of the literature on the
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42 roles of the AGM. The qualitative methodology is then outlined which justifies the use of
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44 archival newspapers to retrieve AGM information from the football clubs. The narratives are
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46 then presented and discussed according to the roles of the AGM as outlined. The discussion
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48 and conclusion review the contribution of the study to the existing literature, its limitations
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50 and a direction for future accounting historical research.
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58 **Australian Football: A Game of Entertainment**

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Australia's unique code of football – commonly known as Australian football (or Aussie rules) – began in 1858 when members of the Melbourne Cricket Club (MCC) formed a club to stay fit during the winter (Blainey, 2003). In the 1860s in Melbourne, informal games pitted clubs in suburbs against each other. Later clubs began to compete for trophies and thus some prestige. Fierce rivalries often developed, and large and enthusiastic crowds attended games and were entertained (Blainey, 2003; Cordner et al., 2007). Australian football quickly became an integral component of Australia's entertainment and cultural fabric, due in large part to the broad social reach. As early as the 1860s and 1870s attendances at football matches reflected the importance of the social occasion as much as the sporting spectacle (Hess, 1996; Andrews, 2000). Evidence of the social side of football was noted in early newspaper reports which would focus as much on the winter fashions displayed by ladies, as on the game itself (Australian Sketcher with Pen and Pencil, 1877).

In 1877, an organised competition known as the Victorian Football Association (VFA) was formed. The inaugural first game of the VFA was played in a downpour of rain on a wet Melbourne day and yet the *Argus* (1877) noted a large crowd in attendance and a tendency to disrupt the game with its eagerness.

the interest which the public take in football was shown by an attendance of at least 1,500 spectators. So attractive did they find the sport that they were drawn some distance within the boundary line, and they frequently encroached on the domain of the umpire (Argus 21 May 1877: 6).

The 1880s also saw the game being developed in many ways. Grounds and fences were closed off; admission was charged; and monies were used to upgrade facilities for spectators.

The players' skills improved significantly and umpires had a firmer control of the game (Pennings, 2012; Cordiner et al., 2007). Spectators at grounds grew markedly during this time, and the *Australian Sketcher* (see Figure 1) noted that at some grounds 'the crowd on the stands and around the enclosures often numbers from 10,000 to 13,000 spectators'. In 1886, the *Sportsman* noted football as Australia's national sport: '*The active youth and vigorous manhood of this colony have elevated football to the rank and dignity of the national game*' (8 September 1886: 6). Later in 1892, the *Age* described Australian football as the '*pastime which has unequalled popularity*' (9 August 1892: 6).

Figure 1: *Australian Sketcher*, "A Great Match on the Melbourne Ground", 27 August, 1883: 156 (Source: Victorian State Library).

The VFA began as a ten-club competition. By 1886 the number of clubs had increased to eighteen, yet this reduced to thirteen by 1896. As a result of clubs moving in and out of the league, the VFA had become an uneven and unbalanced competition. While crowds were

still large, the number of spectators at games between strong and weak clubs had fallen significantly. Discontent with the unevenness of the competition led in 1896 to the eight strongest clubs breaking away to form the Victorian Football League (VFL).

The VFL cornered Australia's biggest market for football fans – the inner suburbs of Melbourne – and became the code's most powerful competition (Halabi et al., 2012). The evenness of the teams in the two Melbourne competitions – the VFL and VFA – quickly restored confidence in the game somewhat amongst administrators and supporters. After the first round of the VFL competition in 1897, the *Age* (Monday 24 May 1897: 3) noted:

It is now beyond question that the new rules are rapidly re-popularising the game, and the division of the leading clubs into two classes is affording spectators of every game an opportunity to witness a keen struggle, which is a great and evidently appreciated improvement on the experience of recent seasons.

Today the game's fame is evidenced with over 6.89 million people being entertained in 2018 at matches conducted by the nation's premier organisation – the Australian Football League¹ (AFL) (AFL, 2018). Australian football's impact on the economy is the largest of any Australian sport. The AFL is listed as the nation's 57th top private company with a turnover of over \$795 million in 2018 – a year-to-year increase in revenue of 39% in 2017 (Australian Financial Review, 2018). The 2018 AFL annual report also noted that the organisation provided grants and distributions of \$417 million with \$307.5 million going to its 18 clubs (AFL, 2018). Further to this, each individual club raised revenue of between \$39 and \$82 million in 2018 (AFL, 2018). Australian Football which was derived from social and community involvement is a now a visible and important part of the Australian economy.

Australian Football Clubs

When Australian football clubs were formed, they relied largely on their local community for support. Public meetings were called to establish the clubs, and local residents volunteered to form committees. Members from the community played for local teams. Football clubs represented a source of civic pride to their communities. Club committee members recognised that their supporters' behaviour extended to wider society, and would reflect on the football club. The *Richmond Guardian*, for example, wrote

Each member should look upon himself as a representative of the district and remember that if his club was successful, it would bring the city prominently in the front (Saturday 29 March, 1890: 1).

In tightly knit urban working-class communities of suburban Melbourne, traditions of street culture generated support for local clubs that was communal and spread by word-of-mouth (Frost et al., 2013). Through football, respectable supporters developed tribal loyalties, and would attend games in full support of their team.

The youth of the city and suburbs with whom football is so popular flocked into town and showed their fancy or partisanship by displaying in their buttonholes the colors of their pet team. That the interest in these exciting matches is not confined to the youthful portion of the community was evidenced by the nature of the attendance on the ground, for there were old grey haired men there who watched the game with as much attention as the young men, although as a rule they were not quite so boisterous (The Age, 7 June, 1880: 3).

Women spectators equally shared football loyalties, and also would muster in force to support their teams, as described in one newspaper report:

so deep is the interest taken in the struggle of the respective clubs by the ladies of Melbourne and Carlton that it is not difficult to tell from the expression of their countenance which side is winning. Five goals to one, and the damsels of Carlton fairly bristled with smiles, while, on the other hand, the brows of the Melbourne ladies were wreathed (Australasian Sketcher with Pen and Pencil, 3 July 1880: 157).

Smith and Westerbeek (2004) noted that once a sporting tribe accepted their club, that tribe would walk through fire for it. Australian football has been characterised by club devotion since its inception. The Collingwood football team, for example, was established in 1892 out of a working class suburb that saw high unemployment and very poor living conditions. Collingwood supporters directed all their emotion and enthusiasm to the club and, equally, the club showed compassion where entrance was free for the unemployed (de Groot and Robinson, 2008). Fierce rivalries developed at the outset of that club's formation with neighbouring and more prestigious suburbs such as Carlton, and the enmity and loyalty survive today, as is the case with other Australian football clubs (Frost, 1998; Stremski, 1986; Klugman, 2009).

Football clubs were largely controlled by spectators and players who became financial members (Frost et al., 2013). To become a member required payment of an annual subscription fee. Membership fees represented the first and major source of income to a football club in the formative years. Clubs would stress the importance of becoming a

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3 member, as the money raised would go directly to the club and become its ‘mainstay’
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5 (Geelong Advertiser, 15 March 1899: 1). Club membership afforded a number of benefits
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7 including the low cost of attending games compared to gate process, and the ability to vote at
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9 AGMs. Football clubs also obtained funds from entrance fees and public donations. Football
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11 clubs were inclusive organisations and had a range of other stakeholders (Frost et al., 2013).
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13 Stakeholders included the League, which organised the competition and provided a yearly
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15 dividend to clubs; other football clubs, spectators who attended games, ladies and the wider
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17 community (see Halabi, 2019). Some of these more salient stakeholders may not have been
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19 funders, but were receivers of the services (Fowler and Cordery, 2015). Australian football
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21 clubs held yearly AGMs as part of the formal interactions with these many stakeholders.
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28 **The Annual General Meeting**

29
30 The AGM is an important constituent in the workings of organisational life (Jeacle, 2008). It
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32 is one of the few occasions that all stakeholders are able to come together in one place to
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34 have their say in public (Apostolides, 2010). In the context of overall corporate governance,
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36 the importance assigned to the AGM can be said to lie in its potential for reducing the agency
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38 conflict and any expectations gap between managers and owners (Catasu and Johed (2007;
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40 Jensen and Meckling, 1976). Indeed Apostolides (2010: 1278) noted that AGMs
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42 ‘theoretically represent sites of democratic control’. An opposing view to this is that AGMs
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44 often act as an official venue for airing grievances and revealing allegiances. In this context,
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46 AGMs ‘provide an opportunity for open battle between old rivals who have long engaged in
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48 trench warfare or a chance for disparate groupings to avow their collegiality’ (Jeacle, 2008:
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50 454). Apostolides and Boden (2005) also note that AGMs provide evidence of power being
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52 exercised and conflict between participants (see also Hodges et al., 2004).
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While the principal–agent conflict that extends to AGMs is well known in for-profit organizations (Jensen and Meckling, 1976), not-for-profits and public entities can also exhibit similar conflicts. Cordery et al., (2010) noted that conflicts exist because principals and agents may have competing financial and non-financial goals, objectives and contractual arrangements. Hierarchical relationships and multiple principal–agent relationships can lead to conflicts between donors, sponsors and service recipients of not-for-profits (Fowler and Cordery, 2015; Cordery et al., 2010). Similarly for public entities which seek to achieve social goals, conflicts can exist between elected parliamentarians, voters and taxpayers, even though the identification of principals can prove problematic (Hodges, et al., 2004).

The potential for conflicts between principals and agents in Australian football clubs in the 1890s was not as apparent. In these formation stages, football clubs and the community that established these were initially focused on utility maximization (see Frost et al., 2013; Solberg and Haugen 2010; Mason and Slack, 2005). In terms of games played, ‘strenuous participation’ was seen as ‘more important than the outcome of any given contest’ (Holt, 2006: 355). Players were amateurs and paid to play the ‘noble game’ largely for enjoyment and camaraderie, while the committee worked to ensure the players were well catered for and enjoyed the game and the social occasion (Cordner et al., 2007; Frost et al., 2013). Ladies watching football matches added greatly to the social aspect of football (Hess, 2000). Football clubs established special relationships with supporters who would worship their teams in a similar vein to that of a religion (Klugman, 2011)

The Role of the AGM

Prior research has noted that the role of the AGM can be viewed as a mechanism of accountability, as a forum for the disclosure of information, and as a site of impression

management (Jeacle, 2008). In terms of accountability, the AGM has been a part of the corporate environment since the nineteenth century, and the reasons for holding such a meeting date back to the governance of the English parish in the Middle Ages, and in ensuring face-to-face accountability (Cordery, 2005, cited in Jeacle, 2008). Fowler and Cordery (2015) note that organisations are generally accountable for meeting their financial and other resource needs (donated or obtained) and / or non-financial goals or missions for which they were established, and the AGM is the main formal mechanism for discharging this accountability. Carrington and Johed (2007) confirm that accountability is widely regarded as the main role of an AGM, with Catasu and Johed (2007: 169) describing the AGM as a 'ritual of accountability', and that the AGM is a 'rare unmediated opportunity for calling management to account'. AGMs enable management reports to be questioned and challenged, and for public companies to provide an important forum where even the smallest shareholder can evaluate top management's administration (Carrington and Johed, 2007). AGMs underline the power of one or more voices where management decisions can be questioned and challenged and 'enthusiastic' members' concerns be debated (Jeacle, 2008; Maltby, 2004). Questions can come from any topic, and Nyqvist (2015) notes that these can cover any issue including the quality of food provided at the meeting. As well as reporting to shareholders, the hosting of an AGM illustrates an organisation's openness and transparency (Jeacle, 2008).

The AGM is also a formal and informal communications medium for information dissemination. In this instance, before the AGM occurs, members are advised of its time and location. The agenda is clear and the meetings are chaired with minutes being taken. These formalities reinforce a western corporate governance system and the particular importance of the AGM is demonstrated by the special framing of its agenda (Carrington and Johed, 2007).

Nyqvist (2015) notes that AGMs are, generally speaking, characterised by a legal framing and, while there are some differences, research has shown that the agendas of all AGMs under a so-called Western corporate governance system involve owners electing a board and sanctioning the financial accounts.

As well as the prescribed formalities of the AGM, there is a range of information that is presented at this meeting. The needs of an organisation's shareholders are largely met by providing financial information, and AGMs can demonstrate how assets are being used and ensure that these are not being mismanaged (Carrington and Johed, 2007; Catusu and Johed, 2007; Bamber and Santosh, 2019). The AGM can also be a channel to transmit a range of informal data (Nyqvist, 2015) that might reveal future plans or directions. Jeacle (2008: 456) notes that 'additional qualitative information regarding company operations can be revealed...and shareholder concerns debated'.

Non-financial communication is important as it is likely to provide information that is more useful for discharging accountability for the social objectives of non-profit and public sector organisations (Fowler and Cordery, 2015). Similarly, in the corporate sense, Maltby (2004: 421) notes that the AGM '*was an opportunity for the chairman to disclose what he thought it desirable that the shareholders should know, in a less formal manner than via the financial report itself*'.

Finally, the AGM can also be a richly ceremonial and symbolic affair of 'theatrical dimensions', through the management of impressions (Jeacle, 2008). Impressions management is concerned with how 'actors' 'present themselves to be perceived favourably by others' (Hooghiemstra, 2000: 60). Goffman (1959) viewed people as actors that engage in performances in various settings. According to Goffman, the characteristics and behaviour of

the actor and the audience, combined with other stimuli such as physical settings and organisational culture, affect how impressions are formed (Gardner and Martinko, 1988). Jeacle (2008) notes that it is useful for accounting researchers to recognise the role of the AGM in impressions management, despite this absence in historical research. In the contemporary sense, Biehl-Missal (2012) reports that the organisational setting of the AGM bears obvious parallels to a theatre situation with a stage, backdrop, lighting, performers and spectators. Nyqvist (2015) notes that the arena of the AGM included theatres, cinemas, sports arenas and even an old circus. Nyqvist (2015) further conceptualised AGMs as being front-stage performances and dramas involving three actors (managers, directors and shareholders), and their roles within the corporation. AGMs are highly staged organisational events where an enhanced degree of formality is articulated and revealed in the social practices at the event.

Method

A qualitative research approach was undertaken to outline how the roles of the AGM were evidenced in individual Australian football clubs in the 1890s. Jeacle (2008) notes that studies of the qualitative nature of AGM information have not been generally pursued within accounting, yet there are rich opportunities for this type of research. To obtain qualitative information, this study focused on newspaper narratives of the AGMs. AGMs were extensively documented by the local suburban media and the narratives reported financial and non-financial information to stakeholders. In previous accounting historical research, the narratives and texts of AGMs have been used to examine the social contribution made by corporations (Maltby, 2004; Abdelrehim et al., 2015), thus reinforcing the usefulness of AGMs and newspaper narratives for this study.

Newspapers are an important source of data for qualitative researchers (Hahn, 2008) and can be used to inform research or encourage new projects (Sikka, 2010). When used for research purposes in accounting, newspapers have proven important sources of information (Sikka, 2010). Newspapers have a greater reach than annual reports; enrol a wider audience; are not as rigid in their reporting formats; are not subject to rules and regulations in their production; and are more timely (Parker, 1982; Sikka, 2010). Newspapers also play a critical role in shaping the contemporary world with narratives about many social issues (Jeacle and Carter, 2014). Zeghal and Ahmed (1990) and Parker (1982) further reinforce the validity of reporting social and financial information through media outlets.

With regard to a historical archive, newspapers are a significant starting place for evidence about accounting (Napier, 2006). Given the seemingly important link of newspapers to accounting research, Napier (2006) reports that these data sources have been historically underutilised. In one of the few accounting studies that made use of historical newspapers, Fowler and Cordery (2015) concluded that through newspapers the accountability of the organisation reached a greater number of external stakeholders. Numerous calls have been made to highlight the value that newspapers can bring to accounting. Jeacle and Carter (2014), for example, note that newspapers provide a creative space whereby new ideas emerge and new agendas can flourish in interdisciplinary accounting-based research, while Napier (2006) added that the media are fresh actors in terms of the new accounting history. In summary '*the media is too important not be studied*' in accounting interdisciplinary research (Jeacle and Carter, 2014: 1235).

In the 1890s suburban newspapers were a primary form of disclosure and public communication about all matters of public life, including the national pastime of football.

Like Australian football, the print media in Melbourne during the late nineteenth century enjoyed enormous increases in circulation and readership (Grow, 1986). The populated areas of Melbourne that supported a major Australian football club also had a local suburban newspaper (Grow, 1986). These papers were normally family-owned and published weekly within the suburb. Football clubs relied on their suburban newspapers as a major way of interacting with their community (Grow 1986). The football-related information conveyed through newspapers included the fixture of games, their location, results, club meetings and social events (Pennings, 2012). Within the season, which usually ran from May to September, newspapers were regularly devoting columns of about 750 words to local football activities (Grow, 1986). Articles also appeared outside of the season as matters arose. Newspapers also contained editorials, letters to the editor, and issues of controversy that drew many football comments and thereby painted a picture of how football was perceived by the general public.

Football club AGMs were usually held in March as a prelude to the forthcoming season. The AGM focused mainly on the events pertaining to the previous season, but was also forward-looking towards the forthcoming year. As a major club event in the football-centric city of Melbourne, AGMs were widely reported in state and suburban newspapers. AGMs therefore were a signal that the forthcoming football season and “football fever” were about to begin.

The first certain indication that King Football has awakened from his summer siesta was given on Tuesday evening when the Mechanics' was well filled with enthusiasts.

(Williamstown Chronicle, 4 April 1896: 2)

While AGMs were reported in the wider circulating city-based papers (such as the *Age*, the *Herald*, the *Australasian* and the *Sportsman*), the reports of suburban newspapers have been preferred because of their greater community focus² and greater detail. Football administrators also generally viewed their local newspapers more positively than the larger metropolitan-based publications. One football club chairman stated that his club *would like also to express the thanks of the club to the local paper, which had stuck to the club through thick and thin. The metropolitan paper had not treated them fairly. He believed in putting down rascality, but he also believed in justice (Applause)* (Standard, 30 March 1895, p. 3).

To obtain the AGM narratives, the National Library of Australia's Newspaper Digitisation Program (ANDP) and the 'Trove' search engine were used. Trove began in 2008 and now has more than 21 million pages of digitised newspaper pages from over 1000 newspapers³. While some studies exist (see Fowler and Cordery, 2015; Abdelrehim et al., 2015), there has been a general scarcity of accounting-related historical studies which have sourced newspapers and the use of an archive such as Trove for historical accounting research is unique.

Trove searches focused on key words in sequence such as "annual general meeting", "AGM", "annual meetings" or "annual reports". Key words were then associated with any of the football clubs in Victoria's main competitions over the 1890s. The use of the 1890s for this study aligned with the call for research into the social role of football clubs during this time-period (see Pascoe, 2003). The decade was further suitable because one major league club

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3 had begun in 1892, and some newspapers had ceased to be available on Trove early in the
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5 twentieth century.
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10 There were a total of 93 suburban newspaper AGM narratives used for this research. These
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12 AGMs were sourced from eleven major Australian football clubs in the two major
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14 competitions in Melbourne at the time (the VFA and VFL)⁴. All clubs had at least one
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16 suburban paper. The main objective was to obtain the AGMs on a year-by-year basis. If
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18 clubs were supported by more than one newspaper, the report of the AGM which had the
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20 longest narrative was preferred, as this would provide the richest information (Eriksson and
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22 Kovalainen, 2011).
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28 The results are presented under the specific aim of the paper which was to outline how the
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30 roles of the AGM were evidenced in Australian football. These were the roles of the AGM as
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32 a mechanism of accountability and the disclosure of information, and as a theatrical
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34 performance (Jeacle, 2008).
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40 **The AGM as a forum for accountability and the disclosure of information**

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42 To initially inform members and attract the community to the AGM, clubs would advertise
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44 the time and location and issue invitations via the suburban newspapers (see Figure 2).
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46 Pamphlets and notices were also used which were distributed in various shop windows
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48 (North Melbourne Advertiser, 3 April 1891: 2).
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Figure 2: Collingwood Football Club AGM advertisement (Mercury and Weekly Courier, Thursday 23 March 1893: 2)

Because of the widespread interest in the national game and the open public invitation, AGMs regularly drew large audiences – well above the number of club members⁵. The 1894 AGM for Collingwood, for example, was attended by over ‘1000 people’, while the official membership was only 301 (Mercury and Weekly Courier, 5 April 1894: 3); and the 1893 AGM at Fitzroy saw 1500 attend when membership was below 300 (Mercury and Weekly Courier, 5 April 1894: 3). A consistent pattern emerged that AGMs were described as being ‘congested’; ‘densely packed with members and enthusiastic supporters’ (Fitzroy City Press, 14 April 1892: 3); or ‘largely crowded’ (Fitzroy City Press, 14 April 1893: 3).

Frequently the AGM venues, which included community halls or hotels, were overfilled, with all seating taken before proceedings began. Standing room was available which also regularly filled, and there were occasions when the building was incapable of holding all who sought admission. In one instance *'the aisles and corridors were so thronged as to require the interference of the police to enforce the provisions of the Health Act'* (Mercury and Weekly Courier, 5 April 1894: 3). The large crowd of attendees meant at times that the start of the meeting was delayed, as demonstrated:

The most successful annual meeting the club has ever held took place on Monday evening last. The Fitzroy Town Hall was packed and probably as many more eager supporters were disappointed in obtaining admission....The chairman in opening the meeting stated that he was delighted to see such a large gathering, he had had some difficulty to get into the hall owing to the very large number of men waiting to gain admittance and it was seriously thought whether an overflow meeting should be held (Fitzroy City Press, 13 April 1899: 3).

Typically, football club agendas followed a set format (see for example the *Independent*, Saturday 2 April 1898: 3). Once the meeting had begun, the minutes of the previous AGM were confirmed. A summary was then made of the team performance and may have highlighted specific individuals who had performed to a high standard. The financial report was then presented and discussed. After raising any general business, the election of new or returning board members would be held, and the formal meeting would then conclude. Such a structure reinforced the formality of information dissemination (Carrington and Johed, 2007; Nyqvist, 2015).

For football clubs, the non-financial goals for which the club had been established were more prominently reported, thus reinforcing that the main objective was to win games (Frost et al., 2017; Solberg and Haugen, 2010). Newspaper narratives would normally discuss the team performance before finances; for example, at the Fitzroy club AGM it was noted that

The annual report referred to the achievement of the club in at last winning the premiership. It was pointed out that ever since the club was formed in 1884 this had been the ambition of players and committee (The Australasian Saturday 4 April 1896: 20).

The AGM also reported poor team performance; for example, the opening statements of one AGM narrative noted “*Your committee regret that the club did not obtain a more prominent position on the premiership list*” (Record, Saturday 1 April 1893: 2).

In terms of meeting their financial goals there was much evidence to show that the AGM was the mechanism to disseminate accounting information. All AGM narratives reported on either the improvement or the fall in cash balances; the yearly surplus or deficit; the amount of unpaid debts (liabilities); and detailed receipts and expenditure, for example:

By the statement of receipts and expenditure, you will notice that while the expenditure is less by £412 than the previous year, the receipts also show a falling off of £563, while the outstanding accounts and bank overdraft amount to £401, which is the total now owing by the club (Record, Saturday 1 April 1893: 2).

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3 It was usually the role of the Treasurer to present the financial report. At some AGMs the
4
5 treasurer would read every item of receipts and payments individually noting the amount. At
6
7 other AGMs, the treasurer focused on the major contributions such as donations (received
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9 and provided); members' tickets sold in number and amount; proceeds received from the
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11 gate; and payments for travelling and medical attention. In some instances the entire
12
13 financial report was provided within the newspaper report (see for example Figure 3).
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BALANCE SHEET.			
To Donations, £58 16s 6d			
Subscriptions, £34 15s	£93	11	6
Guarantee from Ballarat F. C.	15	0	0
Sale of tickets Geelong special...	12	7	3
Proceeds of matches	245	10	9
Committee's promissory note,			
National bank	35	0	0
Proceeds of Sports, Boxing Day	40	0	0
Refund of cheque, Footscray City			
Council, improvement of			
ground	156	19	5
National Bank	260	0	1
	£858	9	0
By Balance, National Bank, March			
17th, 1892	£241	19	6
Victorian Football Association,			
Delegates fees	2	2	0
Victorian Football Association,			
5% proceeds of matches	4	4	9
Uniform and boots	31	8	1
Football materials	15	11	0
Training expenses	35	12	5
Travelling	34	7	10
Cab fares	7	7	0
Printing	13	19	6
Postage	4	7	9
Telegrams	0	14	0
Umpires	20	11	6
Stationery	1	16	2
Accident pay	8	18	6
Donation 3rd Rate Association	1	1	0
" Parkview Football Club	1	1	0
Trophies to players (hats and bags)	13	1	11
Sundries	2	5	6
Special train to Geelong	20	13	8
Expenses Ballarat trip	23	14	0
Loss of time to players	11	18	6
Smoke night and refreshments	11	15	0
Billposting	0	6	6
Washing and repairing uniform	1	18	6
Management of ground (gate-			
keepers &c.	13	6	0
Police	4	16	0
Oil and Liniment	1	17	3
Competing teams	37	18	6
Interest on overdraft	17	6	6
Cheque books	0	12	6
Exchange	0	1	6
Defaced coin	0	0	3
Improvements to ground	76	4	6
National Bank committee P.N.	35	0	0
Cheque to Footscray City council			
Improvements to ground	156	19	5
Cash in hand	3	11	0
	£858	9	0
Audited and found correct.			
A. S. RUSDEN.			
March 27th, 1893.			

Figure 3: Footscray "Balance Sheet" (*Independent*, Saturday 1 April, 1893, 4)

The face-to-face meetings and the large crowds took ‘a lively interest in the proceedings’ of most AGMs (Record, Saturday 4 April 1896, 3). The attendees became involved in the AGM when there was an opportunity to ask questions. Generally it was the more informal material which provided face-to-face interactions (Maltby, 2004; Jeacle, 2008; Nyqvist, 2015; Fowler and Cordery, 2015). These informal matters were varied and included how people could help the committee recruit new members (Independent, Saturday 1 April 1893: 3); questioning why a player’s ‘attention to training’ had fallen (Record, 1 April 1893: 2); whether players were leaving or staying at the club, or the state of the football ground and amenities (North Melbourne Gazette, 31 March 1899: 2-3).

Questions were also sought on the more formal aspects of the AGM, such as people seeking election on the committee. The following narration shows a number of speakers interacting with the Chairman over a committee nomination (North Melbourne Advertiser, 14 April 1893: 3).

A voice - “Are you a member?”

Mr. Ellis said he was, and a very old member too; in fact, he was on the first committee when the club was originally formed, and he had attended regularly, so much so, in fact, that he had been termed a barracker. He concluded by also requesting an explanation of the non-acceptance of the nomination.

The Chairman - “Can any officer of the club offer an explanation?”

Mr. E. E. Bean - “Yes, I can. In the first place, Mr. Tankard is not a member.”

Voices - “Yes he is.”

Another voice - “He’s a life member.”

Mr. Bean continuing, said according to the rules of the club, no one could possibly be elected, or even his nomination accepted, if he is not a member."

A voice - "Well he is a member, and a life one too."

Face-to-face discussions also took place over purely financial matters, such as requests for more information on the cost of travelling expenses and social trips made by players. The Independent (2 April 1898, page. 3), for example, reported that when an expenditure such as whisky, 'sherry' and oranges, for £5 14s 6d, was presented, 'this was met with suggestive whistles'. The response of the Chairman was that this 'was not an extravagant amount because ...20 matches had been played, and that men required some stimulant when entering into the struggle for the last quarter.'

The AGM as theatrical performance

Examination of the newspaper reports also reveals that AGMs were elaborately ceremonial affairs and the theatrical aspect was prominent. This is evidenced in the setting of the AGM in terms of the stage and the performances and dramas of the actors who shaped various stakeholders' perceptions. The town halls which hosted the event would be set up with a platform for dignitaries to sit on, while members of the public took the seating and standing areas. At one Collingwood AGM, 'the premiership pennant was suspended over the stage, and the triumphant team on the platform donned in premiership caps was greeted by roars of applause' (Mercury and Weekly Courier, Saturday 17 April 1897, 2).

The AGM was a prestigious social event, and as a result clubs would invite many dignitaries, including local and state parliamentarians, and other stakeholders. The 1892 Fitzroy AGM was presided over by a range of actors including members of the legislative assembly, the

mayor, various justices of the peace and lawyers (Fitzroy City Press, 14 April 1892: 3). At the 1896 St Kilda AGM, the '*chair was occupied by the Hon. Geo. Turner (Premier)*' (The Prahran Telegraph, 4 April 1896: 6). Those who ran the meeting were '*leading gentlemen*' (The Mercury and Weekly Courier, 13 April 1893: 3) and the mayor was referred to as '*his worship*' (North Melbourne Advertiser, 3 April 1891: 2). The Chairman had a distinct role to play in the theatrical performance, usually with the support of other speakers such as the Treasurer and other committee members. At the 1896 Footscray AGM no fewer than seventeen men sat on the stage, including the Vice Presidents, all the committee, the club trainer, City Mayor and three councillors (Independent, 21 March 1896: 3).

The annual meeting of the South Melbourne Football Club was held at the Town Hall on Wednesday evening, and judging from the large attendance and the influential gentlemen who occupied seats on the platform, it would seem that football is the national colonial game (Record, Saturday 1 April 1893: 2).

Ladies also regularly attended AGMs (Hess, 2000) to add to the social event. At one club it was noted that '*the galleries were thronged with ladies*' (Mercury and Weekly Courier, 25 March 1898: 3). Most clubs recognised the positive effect women had and reported ways to make their football experience more favourable with better seating at games (Port Melbourne Standard, 21 March 1896: 6). While men occupied positions of status in football clubs, women '*kept the structure in working order*' (Senyard, 1995:87).

Entertainment

The narrations revealed that many AGMs provided formal entertainment for the audience in the form of musicians and singers. Indeed the Collingwood 1898 AGM was referred to as an

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2
3 *'annual public meeting and entertainment'* event, and the *'programme of songs and*
4 *recitations'* was described in more detail that the financial affairs (Mercury and Weekly
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6 Courier, 25 March 1898: 3). Clubs provided the entertainment essentially to thank their
7
8 stakeholders for their previous support and assistance, and to begin the new football year in
9
10 anticipation of success. The musicians and artists could be called on at any time during the
11
12 AGM, for instance when there was a lull in proceedings or *"when the electricity supply was*
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14 *interrupted"* (Mercury and Weekly Courier, 5 April 1894: 3). The attendance of musicians
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16 and singers to entertain the crowd reinforced the AGM as very much a social event.
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24 The provision of entertainment was intertwined with more the formal accountability aspects
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26 of the AGM. An important and necessary part any AGM is the electing of a board, and there
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28 is evidence that music was played during the counting of votes.
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33 *The election of office-bearers was then proceeded with, and during the interim an*
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35 *impromptu vocal entertainment was held. Mr. A. Ashworth who opened proceedings*
36
37 *with a brilliant overture entitled the "Turkish Patrol" acted as accompanist. The*
38
39 *performers did not all wear evening dress for the occasion, and occasionally the*
40
41 *neckerchief was as conspicuous as the absence of a collar, but every vocal effort was*
42
43 *much appreciated* (Mercury and Weekly Courier, 5 April 1894: 3).
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49 The newspaper narratives could describe the entertainment at the AGM in great detail,
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51 including performers' names and the songs sung, for example.
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56 *A first-class musical programme was then gone through. Mr. A. Kraetzer's Orchestra*
57
58 *played the opening number in brilliant style. The President followed with 'The*
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3 *Yeoman's Wedding*'. Mr. Holmes gave two comic songs, 'Just Like his Father,' and
4
5 'Pussey.' Mr. Nixon had his Phonograph and the numbers were well received. Mr.
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7 E. L. Wilson was in splendid voice and was succeeded by Mr. A. Kraetzer who played
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9 'Scotch Airs' as his first violin selection, and as an encore 'The Swanee River.' Mr.
10
11 Moloney as usual created a constant simmer of mirth with 'How do they know I'm
12
13 Oirish,' and in response to an encore 'I'm not Particular.' Mr. G. Brown splendidly
14
15 danced the Sailor's Hornpipe. Mr. Cannon sang 'Life is Jolly.' Mr. E. Lenthall
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17 Oldfield sang in his best style 'My Pretty Jane,' but would not respond to an encore,
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19 the chairman having previously requested that no encores be asked for. Mr. Whyte
20
21 gave a finished exhibition of club swinging, the most difficult evolutions being
22
23 performed with the greatest ease. Mr. Green, although suffering from a cold was
24
25 particularly good in 'Cupid in an Ice Box.' Mr. Miller sang in splendid style
26
27 'Travelling Back to Dixie,' and the concluding item was a comic song by Mr. Drape
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33 (Fitzroy City Press, 13 April 1899:3).

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37 The formal conclusion of the AGM also provided an opportunity to showcase the
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39 entertainment. At the Footscray AGM, the singing of songs in congregation, such as 'Auld
40
41 Lang Syne' meant that the meeting was formally concluded (Independent, Saturday 2 April
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43 1898: 3). Other clubs finished with the singing of the national anthem (Fitzroy City Press, 14
44
45 April 1892: 3). Toasts were also made to the major actors emphasising the theatrical aspect
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47 of the AGM and the important role played by the chairs of the meeting. The members and
48
49 public in attendance fulfilled their roles and ensured these toasts were 'carried by
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51 acclamation', or with 'three cheers for the President' (Standard, Saturday 9 April 1898, 2;
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53 Chronicle, South Yarra Gazette, Toorak Times and Malvern Standard, 1 April 1893). At
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55 times light refreshments were served to players and officials (Independent, Saturday 24
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March 1900, 2), while other meetings would adjourn to the local hotel to continue with the celebrations.

AGMs were an occasion for much applause and cheering, and these aspects in themselves provided a source of entertainment, and were again intertwined with the financial accountability and informational roles of the meeting. '*Tremendous and continuous cheering*' occurred when it was announced that one club had reduced its debt and that one supporter had undertaken to pay all remaining debts (Mercury and Weekly Courier, Friday 18 March 1898, 3). Applause also occurred when '*The secretary, who had not been paid last year's salary, had decided to forego £20 to assist the club*' (Geelong Advertiser, Wednesday 13 March 1895: 3).

Applause (and '*Renewed Applause*') extended to another important aspect of the formality of the AGM, that being when elections of office bearers were made and completed (Independent, Saturday 2 April 1898: 3). '*Eventually when the poll was declared, it was found that Mr. McArthur was returned by 195 votes to Mr. McLeod's 82. The result was received with cheers by his elated supporters*' (Record, 27 March 1897: 2). There were often cries of '*Hear! Hear!*' from the AGM audience when supporters were in agreement with speakers. Conversely, there were also shouts at disagreements. At one AGM there were shouts made of '*platform*' when an invitation was made to a member to come and '*show where the balance sheet is wrong*' (Mercury and Weekly Courier, Friday 18 March 1898: 3).

Cheering also occurred when footballers went to the stage, for example, '*The cheering had scarcely subsided when Mr. Worrall (Captain), in answer to calls, appeared, and was greeted, with deafening applause*'. AGMs were also a time of giving gifts and prizes to

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3 players and committee members, the costs of which were covered by the president, other
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5 committee men or donors (Standard 2 April, 1892: 3). Usually, on receipt of their awards,
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7 *'the players took up a position on the stage, and were accorded an enthusiastic reception'*
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9 (Fitzroy City Press, Thursday 14 April 1892: 3). Prizes were normally given to the best
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11 players, the leading goal kicker, the most regular at training, or the entire team if they were
12
13 successful at winning the premiership. Prizes included such items as engraved *'gold medals*
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15 *which involved an outlay of something like £53* (North Melbourne Advertiser, 3 April 1891:
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17 2), *'trophies and a silver butter dish'* (Standard, 29 March 1890: 4), *'a silver mounted pipe'*
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19 (Independent 6 April 1900: 4) or framed *'photos or albums'* (North Melbourne Advertiser, 7
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21 April 1893: 3). Long-serving players were provided with *'handsomely framed long service*
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23 *certificates'* (Mercury and Weekly Courier, 25 March 1898: 3), when some reached certain
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25 personal milestones and on retirement some were provided with souvenirs or mementos such
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27 as *'Tea and Coffee services or silver plates'* (Fitzroy City Press, 2 April 1896: 2).
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35 Like players, the club also provided gifts to acknowledge the work of office bearers. These
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37 may have included *'framed photos of footballers with the committee'* (Fitzroy City Press, 14
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39 April 1892: 3), *'certificates'* or other gifts. Volunteers such as the secretary, treasurer,
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41 medical staff, trainers, timekeepers, and caretakers were acknowledged and recognised with
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43 thanks and applause, and also invited on stage. When these volunteers married or achieved
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45 other personal milestones or auspicious events, clubs recognised these with appropriate
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47 presents. Medical staff would normally receive separate praise for their services, for which
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49 they received no financial compensation.
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To Drs Bryant and Honman the best thanks of the club are due for the cheerfulness with which their professional services were always rendered when occasion arose (Williamstown Chronicle, 24 March 1894: 2).

Many AGMs reported attendance by delegates of competing clubs. The football league's governing bodies at the time were made up of representatives of individual clubs and by virtue of this competing clubs had an interest in others (Frost et al., 2013). Competing club attendees usually spoke highly of the inviting club and visiting clubs were afforded '*hearty receptions*' (The Prahran Telegraph, 10 April 1897:2). Often these dignitaries would be invited to address the AGM. Visiting committee members attended the 1899 South Melbourne AGM from two competing clubs, and their comments reflect respect for the hosts, which was applauded by the crowds.

Speaking as a Carlton member he hoped that the same friendly rivalry would obtain during this season, and that some of the historic contests between the blue and white and red and white would again be seen, and that the best team would win. (Applause). Mr. Copeland, secretary of the Collingwood Club, was pleased to be present. He hoped that the same friendly spirit would continue as last year between the clubs and that next to the magpies the red and white would be at the top (Record, 1 April 1899: 2, 5).

Further examples of the intertwining of pure accountability and entertainment occurred when a visiting dignitary from a competing club saw the final reports at the Footscray AGM. The Independent, reported that '*great applause*' was given after '*Mr. Alf Woodham (North Melbourne) said that the balance-sheet submitted that evening was the most marvellous document he had seen since he had been connected with football*' (24 March 1900: 2)⁶.

Discussion and Conclusion

This paper has examined Australian football clubs' AGMs in the late nineteenth century. Australian football has provided a great deal of entertainment since the 1850s and since the 1870s has been regarded as the national pastime. Previous research on AGMs has acknowledged that the AGM is the mechanism of accountability which involves formal and informal communication of information regarding the objectives of the organisation, and the following of an agenda. The AGM has also been shown to be a richly ceremonial and symbolic affair (Maltby, 2004; Cordery 2005, cited in Jeacle, 2008; Carrington and Johed, 2007; Catusu and Johed, 2007; Jeacle, 2008; Biehl-Missal, 2012; Nyqvist, 2015). While the social influence of AGMs has been lacking in prior AGM research (Jeacle 2008), so too have the interrelationships between the social and economic roles. In historical accounting research, an AGM's contribution is noted in a number of studies and organisations, most of which have been large corporations (Maltby, 2004; Cordery, 2005 cited in Jeacle, 2008; Jeacle, 2008; Gordon, and Bolton, 2015; Abdelrehim et al., 2015). Absent in the literature, however, is the role of AGMs in a sporting club. Sporting clubs are structured very differently from other not-for-profit and for-profit organisations in that their focus is on community-directed social efforts. Sporting clubs have non-financial goals which are at the forefront of their goals, ahead of financial ones (Frost et al., 2013). Given the differing structure and focus of a sporting club the aim was to outline how the roles of the AGM were evidenced in Australian football clubs.

The narratives sourced from digitised newspapers have reaffirmed that the primary functions of the AGM existed in Australian football clubs in the 1890s. In terms of accountability, the football club AGMs provided an opportunity for all stakeholders to come together in a face-

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to-face environment and have their say (Apostolides, 2010). Discussion centred on team performance as the main objective as well as the financial issues. With respect to the communication of information, the narratives disclose formal and informal debates and information on issues that were not financial (Maltby, 2004; Jeacle, 2008; Nyqvist, 2015). There is a great deal of evidence that the AGM was a theatrical event (Goffman, 1959). The AGM was conducted on a stage, in a large hall, there was sometimes a backdrop (the premiership pennant); and there were many actors who performed (Nyqvist, 2015). The chairman, treasurer and committee in particular played out their roles by conducting a highly organised meetings and agenda, while dignitaries joined them on stage (Biehl-Missal, 2012). The members and general public would sit, listen, applaud, cheer and some might ask questions. Thus the presence of the theatrical aspect was an entertainment experience in its own right (Murray, 1982-1983). While there is contemporary research that highlights the AGM as a theatrical event (Biehl-Missal, 2012; Nyqvist, 2015), there has been little or no attention paid to the role of the AGM in the historical context (Jeacle, 2008). In terms of using accounting information in managing impressions, there is no evidence of this occurring in the football club AGMs. Like Jeacle (2008: 472), who reported on the meetings of a small tea club in Edinburgh, with football clubs there was no ‘hidden agenda, no extravagant director’s remuneration to hide, no social or environmental cause to satisfy’. Rather the football club AGMs focused on pure accountability intertwined with entertainment through theatrical aspects.

As well as affirming the theatrical aspect in Australian football club AGMs, the AGM also provided its own more formal entertainment through musicians and singers on the stage. The narratives went into great detail explaining the songs performed and entertainers themselves,

which provided a form of pleasure to the audience (Bates and Ferri, 2010) and was delivered throughout the meeting.

While previous research has highlighted the roles of the AGM, this paper found a connection between these, and that simply noting that AGMs act as accountability or theoretical rituals misses the issue that these roles may constitute each other. Presented were numerous examples where theatre-like happenings such as shouting, applause, and singing (Biehl-Missal, 2012) and accountability were intertwined. In presenting the financials there is evidence of cheering and applause at the reduction in debts. There are also negative emotions present in the whistles that were heard when an expenditure such as whisky was explained. The playing of songs by musicians also occurred at the formal counting of votes for committee positions, and at its official conclusion. This connection between the pure accountability aspects of the meeting and theatre shows the interrelationships between the social and economic roles of the AGM, and that this interrelationship has been absent in the literature.

The AGM was also an entertainment event in its own right. From the time the meeting had begun until the final part of the AGM where the singing of songs or the national anthem occurred, there is evidence of communication and audience pleasure (Bates and Ferri, 2010; Biehl-Missal, 2012). While the entertainment portrayed in this case is not part of many AGMs today, it remains part of the “everyday life” of sporting clubs and indeed big corporations. Sporting clubs host entertainment events to raise funds, while corporations may provide entertainment to employees and potential customers, or offer discounts to attend events. In analysing these events, accountants need to distinguish between proper entertainment and surface work in organisations.

Australian football clubs in the 1890s had characteristics that made them look more like social institutions. In Melbourne, the major football clubs were born out of communities that had a social function, and so it makes sense that football clubs should not restrict their entertainment to the game. The fact that the AGM was also an entertainment event in its own right is justified, based on the social culture of the football club and its role in encouraging social cohesion (Frost et al., 2013). Prior research (Maltby, 2004; Cordery, 2005 cited in Jeacle, 2008; Jeacle, 2008; Gordon and Bolton, 2015; Abdelrehim et al., 2015; Fowler and Cordery, 2015) is devoid of the entertainment as an aspect of AGMs; however, more important is the interrelationships between the social and economic roles of the AGM, and it is here where this study makes a major contribution. Unlike other organisations, sporting clubs held a unique relationship between principals and agents, brought about largely by a common goal of wealth maximization. There is also evidence that the non-financial goals of winning matches were more important than those financial profits (Fowler and Cordery, 2015; Cordery et al., 2010; The Australasian, Saturday 4 April 1896, 20). Other aspects that make this type of organisation unique is the manner in which the club was worshipped (Klugman, 2009), which sometimes led to attendance at the AGM being overfilled, and how competing clubs invited rivals to their AGMs. These organisational aspects shed an interesting light on the historical role of AGMs.

Australian football club histories continue to highlight their social entertainment value, their winning (premiership) teams, and major characters including players and committee members (Pascoe, 2003). This research has, however, provided evidence that a club's entertainment extended beyond the game, and was demonstrated in the formality of the AGM. The AGM added to the social culture of football clubs, while also providing the formal accountability and an informational content role. This paper adds to the social

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3 literature, and should be more prominently addressed when histories of football clubs are
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5 (re)-examined. The finding also adds to the rich and plentiful supply of scholarly historical
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7 studies of accounting's role in alternate settings (Jeacle, 2008).
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12 A further implication of this paper is the emergence of digitised newspapers as a data source
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14 for accounting researchers. The newspaper reports contain detailed narratives regarding
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16 financial and non-financial information. Indeed there is evidence of complete financial
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18 statements being published by the newspapers within their descriptions of the AGM (see
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20 Figure 3). While the media are considered important in accounting (see Napier, 2006;
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22 Samkin, 2010; Sikka, 2010; Jeacle and Carter, 2014), and have been used in contemporary
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24 research (Andon and Free, 2014), few studies except for Fowler and Cordery (2015) and
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26 Abdelrehim et al. (2015) have been completed using a digitised newspaper archive, and none
27
28 dates back to the nineteenth century. Newspaper digitisation has made greater historical
29
30 research opportunities available across many areas and in the future could add significantly to
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32 the methodological approaches posing new questions about accounting's past (Napier, 2006).
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34 Some topics that could be researched through information obtained from newspapers include
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36 accounting power and knowledge; accounting professionalisation; and understanding of
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38 accounting's roles in representing the economy (see Napier, 2006). The timely information
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40 provided in the media reports (Parker, 1982) and the detail and narratives within (Zeghal and
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42 Ahmed 1990) make newspapers a rich source of information for solving these and other
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44 accounting-based research questions, as has been demonstrated in this study.
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54 This paper has also reaffirmed the role of accounting in everyday life (Hopwood, 1994) and
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56 the usefulness of AGMs to provide evidence on such things as organisational arrangements
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58 and social activities (Jeacle, 2008). There has been a paucity of research linking AGMs to
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accounting (see Maltby, 2004; Jeacle, 2008) and this study answers the call ‘for further research, both contemporary and historical, into the workings of the AGM and accounting’s role in that process’ (Jeacle, 2008:473). By using the qualitative approach (which is rare in AGM studies), this research also provides rich evidence on the social and entertainment role of AGMs, and how these impacted the economic role. Through the unique setting of a football club, the narratives also recognise the intrinsically intertwined nature of the entertainment activities and the AGMs’ accountability role (Jeacle, 2008), and that the AGM became an entertainment event in its own right.

While newspapers have been used exclusively in this study, they could also be employed in conjunction with other data sources in future research projects to capture a more detailed picture of business, social, political and accounting issues. Historical newspapers could supplement annual reports and give a wider and more meaningful coverage to the numbers and narratives (Jeacle, 2008; Parker 2012). Examining media reports could also provide a viewpoint of an organisation’s events differing from those in annual or internally generated reports. Illustrations, which are a common occurrence in newspapers (even in the historical context), could add to the detail of various events, particularly where social events and entertainment are involved. Having the AGM minute books of football clubs and comparing these to the newspaper articles may validate the newspaper reports, and may be a very rich future research project. The implication from this research is that newspapers can add richly to an existing archive (Fowler and Cordery, 2015).

A limitation to this paper is that the newspaper reports may have been the impressions and opinions of journalists and are not completely objective (Andon and Free, 2014). Newspaper reporting suffers from selective bias and what is published may be a commentary of each

newspaper's reporting of the club's AGM and not the AGM itself. This is an objection that cannot be refuted in this or other studies (see Maltby, 2004). Grow (1996) acknowledges that local biases were apparent in the football coverage of local suburban newspapers, yet these mainly focused on results of games, umpires, the behaviour of crowds and the amateur / professional debate. In terms of the AGMs it is difficult to assert that the qualitative and quantitative information portrayed in the newspapers was not reported correctly, particularly such things as the cash position and individual receipts and payments. This is especially so as in some cases the newspapers published the entire financial report, and these reports were formally voted upon and approved by the members. The many articles used in this study, and their representation of the population of AGMs in the late nineteenth century, suggest a degree of consistency and reliability that the AGM fulfilled the roles of accountability, formal and informal information and theatrical, and was a social and entertainment event in its own right. It may have been that some narratives involving questions and answers were selectively chosen for publication.

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Endnotes

¹ In 1990 the VFL became the AFL to recognise the expansion of clubs from interstate.

² On some occasions the city-based papers were used to reinforce the suburban papers.

³ As at 15 January 2020

⁴ In total 14 newspapers were used. Some newspapers were effectively the same entity, but had different names (for example, the North Melbourne Advertiser later became the North Melbourne Courier and West Melbourne Advertiser). In the case where newspapers changed names or merged, they remained one of the fourteen newspapers.

⁵ Figure 2 notes that only members attending the AGM were allowed to vote.

⁶ It is unknown why the Footscray Balance Sheet was described as “marvellous” here. It may be because of its presentation; that a good profit was made that year; or that the profit was better in comparison to North Melbourne’s. The example is used to highlight the respect and cooperation that existed between competing clubs.