

## The First Woman Accountant of India

**M**s. R. Sivabhogam was born on 23<sup>rd</sup> July, 1907. She had her schooling in Lady Wellington School Chennai and was a student of Sister Subbalakshmi, a doyen in the field of Social Service. She graduated from The Queen Mary's College Chennai. Motivated and inspired by the clarion call of Mahatma Gandhi, she along with her friends participated in the Non-Cooperation Movement and was imprisoned for a year. It was during her imprisonment that she developed a keen desire to become an Accountant, an area untouched by women at that time. This desire of hers was fully supported by her elder sister. Sivabhogam then registered for the Government Diploma in Accountancy and subsequently created history by becoming the first Indian Woman Accountant in 1933. She underwent articleship training under Mr. C. S. Sastri.



R. Sivabhogam

*After the training she wanted to start independent practice but the then British Government enacted a law under which people who had undergone imprisonment were prevented from registering themselves as Accountants. Sivabhogam filed a writ petition to quash such an Act and got the verdict in her favour.*

It is interesting to note that a separate file by name Sivabhogam was opened in Delhi for the above petition. She started her independent practice in 1937 and was also a part-time assistant with M/s. Sastri and Shah. On the formation of ICAI in 1949 Sivabhogam was enrolled as a member and became a fellow on 17th June, 1950.

Ms. Sivabhogam was elected as a member in the very first year of the formation of the Southern India Regional Council (then Madras Regional Council) and was its Chairman for three consecutive

years from 1955 to 1958. Thus, she holds the record for not only being the first lady Chairman of a Regional Council but also a Chairman of a Regional Council for three consecutive years. Till date no other woman Chartered Accountant has held the post of the Chairman of the Southern Regional Council. During her Chairmanship she created yet another record by holding the first ever Regional Conference in 1956, which was inaugurated by legendary statesman Sir. C. P. Ramaswamy Iyer. She took

active part in the various activities of the Institute, including the Fourth conference of the Asian and Pacific Accountants held at New Delhi in 1965.

As a Chartered Accountant Sivabhogam carried out audits of a number of social service organisations on an honorary basis. She had been very active in the sphere of social service too and primarily championed the cause of women's education. She was the committee member of the Society of Auditors and was also Senate member of the University of Madras. She was forthright in her views about women's empowerment and education and had a passion for the same. Highly charitable, she instituted a number of scholarships in the name of her father. She also instituted in 1956, an award in the form of a gold locket for the best lady candidate declared successful at one sitting in the Final examination conducted by ICAI. A firm believer of Gandhian principles, Sivabhogam wore only Khadi till her death on 14th June, 1966.

The Year 2006 being her centenary year, the Southern India Regional Council of ICAI is planning to celebrate the same by creating an endowment in her name for awarding scholarships to economically weaker female students wishing to pursue the Chartered Accountancy course. 'There Aren't Any Rules for Success that Work, Unless You Do.'

**Note: 'Women in Accountancy' is the new feature being introduced from this issue. Readers are invited to contribute write-ups or any relevant and interesting piece of information for this feature.**