

A DOCTOR'S CONTRIBUTION TO REGIONAL DEVELOPMENT IN KATOOMBA, NEW SOUTH WALES, 1887- 1907

Ted Watts*

Senior Lecturer, School of Accounting and Finance, University of Wollongong,
Wollongong NSW 2522, tedw@uow.edu.au

Ciorstan Smark

Senior Lecturer, School of Accounting and Finance, University of Wollongong,
Wollongong NSW 2522, csmark@uow.edu.au

ABSTRACT: Regional and community innovations in Australia's early social and local-government history are often a reflection of the social, political and economic context in which they operate. This paper uses a microhistorical approach to explore the contribution of one individual, Dr John Spark, to the Municipality of Katoomba between 1887 and 1907. His local-government reforms relate to the financial management and reporting practices of the Katoomba Council during 1893-1894. These reforms included regular reporting and reviewing of major expenditure items, separate reporting of extraordinary items, separation of capital expenditure and recurrent expenditure, and the presentation of detailed comparative reports. Some of Spark's community involvement included his role as an advocate for sanatoriums in the Blue Mountains, resulting, in part, in the establishment of two sanatoriums at Wentworth Falls in 1903 and 1908. Spark's death in 1910 left a legacy of improved local-government reporting and inspired community service.

Key Words: Local Government, Colonial Accounting, New South Wales, History, Regional Studies.

The authors acknowledge the assistance provided by Mr. John Low and Mr. John Merriman, Local Studies Librarians, Blue Mountains City Library, Springwood and the positive comments from the reviewers and the participants at the 5th Asian Pacific Interdisciplinary Research in Accounting (APIRA) Conference, Auckland, New Zealand 8-10 July 2007. Responsibility for all errors and omissions remains with the authors.

1. INTRODUCTION

New or innovative reporting methods are often considered a reflection of social, political and economic relationships (Bryer, 1993) and, as such, are ‘an element of the social and organisational context’ (Napier, 1989, p.244). Changes in these relationships are influenced and disseminated through the social environment in which they operate (Carnegie and Napier, 1996). The closing decades of colonialism in New South Wales were characterised by marked changes in the social, political and economic landscape, including the establishment of new regional municipal districts, the expansion of educational and medical services and the development of local community-based organisations.

Against this backdrop, Dr John Spark, a medical practitioner in Katoomba New South Wales established a significant medical practice, initiated specific local-government reporting reforms as alderman and later mayor (between 1893 and 1894) and involved himself in a range of civic and community activities. The authors chose Dr Spark to demonstrate how the reporting practices of a specific profession can be influenced by innovative practitioners from outside that profession. Although he had no formal training in accounting or public administration Spark’s reporting and general business knowledge was, in part, due to some years of commercial and management experience for several large medical practices in London.

Spark’s contribution to local-government reporting was restricted to Katoomba Municipal Council and included establishing regular open reviews of major expenditure items, the separate reporting of extraordinary items (non-recurring or once-only expenditures such as refurbishment of the cemetery), the separation of capital expenditure from recurrent expenditure, the presentation of regular comparative reports and the attempt to introduce a sinking fund to accommodate council’s debt (*The Mountaineer*, February, 1895). Today such innovations may be considered management, or managerial accounting techniques, as financial accounting methods were well established by the late 1800s: see, for example, Scott, McKinnon and Harrison (2003) and Craig and Jenkins (1996). His contributions to public health lead, in part, to the establishment of two sanatoriums at Wentworth Falls, the Queen Victoria Home for Consumptives in 1903 and Bodington Hospital in 1908.

This study recognises Spark as a pioneering contributor to local-government reporting and public-health issues. Such contributions add to

the mosaic of local- government reporting and public-health history in Australia.

2. ANALYTICAL FRAMEWORK

This study adopts a microhistorical approach to exploring the influence of one individual, Dr John Spark, on the municipality of Katoomba between 1887 and 1907. This approach provides an interpretive paradigm for historical research. Microhistorical research allows the study of an incident, a locality or an individual (often of apparently minor importance) to tell the story in depth, rather than examining “a group of people or an aggregation of events” (Williams, 1999, p.62). According to Levi, (1990), (quoted by Williams (1999, p.92) “microhistory is based on a microscopic analysis of the archive in the attempt to tell the story of a person or incident”. Microhistory can reveal previously unobserved factors and “provides a way of teasing out some of the interwoven threads of human life” (Stanford, 1994).

This method provides the opportunity to “view how these individuals fashioned their lives in the face of the conditions and constraints that confronted them” (Abraham, 2008, p.104), and as suggested by Bell (1997, p.40) allows microhistorians “to use their powers of imagination and their narrative skills to make sense of events, and even to fill in gaps in the archival records”. Thus, the method provides a mechanism to explore the wider social processes and cultures through the “study of the lived experiences of individuals or small communities” (Carnegie and Walker, 2007, p.211).

The microhistorical approach has been used to explore a variety of commercial issues, including cost accounting (Fleischman and Tyson, 1993), embezzlement (Williams, 1999), during the Industrial Revolution and the involvement of Irish immigrants in the commercial affairs of colonial Sydney (Craig, Ó hÓgartaigh and Ó hÓgartaigh, (2004). It has also been used to explore the influence of accounting concepts on social status and privilege in colonial New South Wales (Bisman, 2007), household accounting in Australia between the 1820s and the 1960s (Carnegie and Walker, 2007), and accounting practices in not-for-profit organisations in post-World War II Australia (Abraham, 2008). Despite these examples, it has been criticised for trivialising history by studying insignificant events or unimportant people. However, researchers using this method have overcome this perceived problem, their comprehensive results providing justification of their choice of subject.

The authors chose the subject of this study, Dr John Spark, because of his contributions to the region and township of Katoomba. These contributions include: his professional practice as a medical practitioner in sometimes arduous and perilous situations; his civic reforms to reporting and management techniques, as a member of Katoomba council; his community involvement with the Katoomba Public School and the Katoomba School of Arts; and his agitation for the health-giving properties of the Blue Mountains. The study describes the innovations introduced into Katoomba Municipal Council during 1893 and 1894, Spark's background and his passion for improving the status of residents of the Blue Mountains, in particular Katoomba. We report the accounting and reporting changes he introduced in the context in which they operated (Hopwood, 1983) and interpret these events against the political and social setting of a new municipality at the time (Miller and Napier, 1993; Bhimani, 1993; Bryer, 1993; 2000). As its method, the study uses a single-case study which, according to Previts, Parker and Coffman (1990, p.149), provides a situation where "analysis and description of the research subject are facilitated and can be set within their historical context".

3. DATA SOURCES

Data were sought from a variety of primary and secondary sources. The primary sources and their advantages and limitations are noted below:

1. *The New South Wales Government Gazette*. These records are important for two reasons: (1) they confirm the expenditure and balances of council's reported accounts; and (2) they help interpret the socio-political influence on the council's financial-reporting practices. This is important as those council auditors elected at council elections often had little accounting knowledge and were only appointed by the Colonial Governor if none had been nominated at the council elections.

2. *Other primary sources*. These included municipal legislation, medical registration records and immigration records.

Regrettably, major primary sources – specifically, *Annual reports and financial statements of Katoomba Municipal Council* and records of the *Audit Office of New South Wales* – were not attainable. These documents would have provided an extremely valuable data source to examine the introduction of accounting and reporting innovations. However, as a result of a century of amalgamations, relocations and natural disasters (such as the devastating bush fires of 1957/1958), neither the Blue

Mountains City Council, the local history section of the Blue Mountains Library, the New South Wales State Archives Authority nor the New South Wales Audit Office were able to locate the council records for the period 1890–1900. This forced the authors to draw on contemporary newspaper accounts.

Secondary data sources included:

1. Newspapers of the day, including local (Katoomba), district (lower Blue Mountains) and city (Sydney):
2. Information provided by the Corporation of London Records Office: and
3. Local publications, including those by the Rotary Club of Katoomba and the Katoomba School of Arts.

4. BACKGROUND

Spark's life and interests can be broadly divided into three periods (with some overlap): (1) his formative years (1867-1887) from his father's death to his arrival in New South Wales; (2) his involvement in local government and his reporting innovations, (1888-1895), from his membership of the Progress Committee to his resignation from the position of Mayor and from Katoomba Council; and (3) his community advocacy (1889-1907), from with his advocacy of Katoomba as a mountains health resort, through his work to establish the Katoomba School of Arts and other local developments. This period ended abruptly in 1907 with his paralytic stroke.

5. THE FORMATIVE YEARS: 1867-1887

John Spark was born at Twickenham, Middlesex, England, on 8 August 1853, the eldest of a family of eight. His father (also Dr John Spark) operated an extensive medical practice (Blue Mountains Echo, March, 1910). As a boy he suffered from ill health. He experienced several tragedies in his youth: Four of his siblings died in the cholera epidemic of 1866; his father died in 1867; and his youngest brother William died in an orphanage in 1872. Showing considerable aptitude for the medical profession, Spark was taken for training under the supervision of his late father's colleagues.

Spark commenced his medical studies in England on 7 December 1869. Documentation provided by the Corporation of London Records Office (CLRO, 1993) show he was apprenticed to Dr John Molden Barton, surgeon, of Lee Park, Blackheath, in Kent. Barton was a member of the

Apothecaries Company, a founding guild and forerunner of today's professional medical associations, and had established his practice in London. Spark's aptitude was soon appreciated and at 18 he was dispensing at Barton London practice. During this period, he studied at St. Bartholomew's Hospital, where he completed his course with credit in 1875 and was immediately admitted as a Licentiate of the Royal College of Physicians (LRCP Lond) and a Member of the Royal College of Surgeons (MRCS Eng) in 1875. In December that year he accepted a position as an assistant medical officer at High Holborn to work in a large medical practice. Here he developed his business acumen by managing, for seven years, the various city branches of this prominent West End practice (British Medical Journal, 1910, 1090),

Following this he commenced his own practice in Devonshire.

On 5 May 1885 he was admitted to the Freedom of the Apothecaries Company and in so doing became a City Freeman by servitude and apprenticeship through the Apothecaries Company. These privileges of the Freedom of the City of London were sought by persons wishing to practice within the city limits and were essential for all who wished to exercise a trade or profession within the city limits (CLRO, 1993).

However, a recurrence of his boyhood illness together with the unfavourable local climate caused him to consider relocation to a healthier climate. Following several trips to South America and Australia, Spark boarded the *Rodney*, and arrived to settle permanently in Australia on 26 December 1887. On 11 January 1888

he was registered by the New South Wales Medical Board as a legally qualified medical practitioner (NSWGG, 1888). He moved almost immediately to Katoomba, a small town on the main western rail line 80 kilometres from Sydney in the Blue Mountains. There he established a medical practice and was doctor to the Katoomba Coal Mining Company (Pells and Hammom, 2009: The Katoomba Times, August, 1889; The Nepean Times, September, 1889). In December that year he was appointed Railway Medical Officer and relocated to *St Cyrus*, a residence opposite the Carrington Hotel near the Katoomba



A young Dr Spark on his arrival in Sydney. Source: The Spark Family.

railway station (The Katoomba Times, December, 1889).

6. LOCAL GOVERNMENT INNOVATIONS: 1888-1895

The doctor's involvement in Katoomba's local government issues was almost immediate. As a member of the Progress Committee he agitated for the establishment of Katoomba as a municipal district. Spark's interest was influenced by his medical training and by the public-health debate then raging in Sydney. The focus of this debate was the provision of water supply and sewage disposal, which in Sydney had reached a crisis due to typhoid and diphtheria epidemics (Sheldon, 2007). Spark's concerns are evident from his election platform when nominating for Alderman in 1890 — "I am anxious to see a system of sewage (*sic*) inaugurated at the earliest opportunity [and] a water supply must soon be arranged for" (Katoomba Times, 1890). Uncontrolled council expenditure within local government was also a widespread concern (see Rainsford, 1925; Selby, 1942; Larcombe, 1976). An example within the Katoomba Council, was the 1884 appointment of W. F. Goyder as official valuer of the Municipality of Katoomba (NSWGG, February, 1894). Mr. Goyder was also employed as council clerk and operated a business as a local land agent and real-estate valuer (Katoomba Times, September, 1893). While no impropriety is inferred, this does suggest a potential conflict of interest that would be unacceptable by current standards.

The efforts of the Progress Committee were rewarded with the proclamation of the municipal district of Katoomba on 31 October 1889. The proclamation was published on 2 November 1889 (NSWGG, 1889), in accordance with the provisions of the Municipalities Act of 1867. Under the Act, six aldermen and two auditors could be elected (Accounting and Audit Requirements, Municipalities Act, 1858) and the returning officer, John Henry Mitchell, called for nominations on 28 December 1889 (The Katoomba Times, December, 1889).

In accordance with his beliefs as a member of the Progress Committee, Spark offered himself as a candidate for alderman, unfettered by party affiliations and promised to serve with 'discretion and impartiality'. His platform for election was 'the advancement of the district on sound and healthy lines'. The instillation of a sewerage system and water supply was his highest priority. This was followed by the provision of 'well-metalled roads', town lighting, education issues and '*careful supervision of the expenditure of municipal funds through proper accounting practice*' (emphasis added) (The Katoomba Times, January, 1890).

At the election, which took place on 11 January 1890, Spark was unsuccessful but he offered himself again for candidature at the 1892

elections. This time he was elected (NSWGG, February, 1893), with the same platform of economic, health and financial reforms. He served on a number of management committees during his period as alderman, and in 1894 he was elected mayor by his fellow aldermen (NSWGG, February, 1894).

One of Spark's contributions to local government was in the area of accounting and reporting. In 1893 he was appointed chairman of council's Finance Committee. He was appalled at the state of council's finances: the general account at the end of 1892 showed a deficit balance of £580/11/5 (NSWGG, 1893). During the following year he argued for, and saw put in place, a variety of accounting techniques and reporting mechanisms. These measures included detailed expenditure reviews and reports on road maintenance (one of council's major outgoings) and special reviews of all large-expenditure items, in addition to closer inspection of general recurrent expenditure. These actions, together with the introduction of detailed comparison reports (a common practice in Colonial Government accounts but not incorporated in local government accounting at that time) resulted in the deficit being reduced to £33/9/7 by the close of the 1893 municipal year (NSWGG, 1894).

As Finance Committee chairman he continued to oversee expenditure reviews and introduced additional management improvements including the separation of capital and recurrent funds. The methods resulted in a complete turnaround of council's 1892 deficit. By the close of the 1894 municipal year, council had a surplus of £121/9/8 (The Mountaineer, February, 1895). However, the attainment of a surplus was not without its critics who maintained that the surplus was engineered by cutting back on road maintenance, a high-profile issue in the Blue Mountains at that time, and the election plank of most candidates for council.

Expenditure on road maintenance on the six-mile section of the Bathurst Road (now the Great Western Highway) from Katoomba to Medlow Bath had, in fact, decreased by over 56 per cent during his period in office: from £317/10/5 in 1892 to £257/12/7 in 1893 and to £137/10/11 in 1894. In his February 1895 Mayoral Report (The Mountaineer, February, 1895) in



Dr John Spark - Mayor.
Source: Katoomba
Council

February 1895, Spark maintained that this reduction was due to better management of council resources, including the use of higher-quality materials and the increased skills of the council workforce. This had resulted in a high-quality “metalled road resistant to the wear and tear of traps and wagons” (The Mountaineer, February, 1895). For the first time the reduction in expenditures was visible and directly linked with improved quality. This was due to Spark’s insistence on the identification and separate recording of capital and recurrent items. This resulted in road improvement funds being recorded and reported separately from funds used specifically to maintain the roads. This allowed greater scrutiny was allowed of recurrent funds and the opportunity to give priority to recurrent expenditure.

Similar rigid expenditure controls reduced the outgoings necessary to enforce maintenance of the Nuisance Prevention Act and maintenance of the cemetery (from £337/19/2 in 1892 to £241/5/7 in 1893 and finally to £220/8/1 in 1894). In the same year Spark insisted on reporting on extraordinary and/or unusual items at council meetings. The result (notwithstanding extraordinary payments of some £140/0/0, which included £18/0/0 for ‘unusual repairs’ to the cemetery) was a surplus of £121/9/8 (The Mountaineer, February, 1895). In fact the surplus was actually £141/16/8, consisting of cash at bank of £121/9/2 and cash on hand of £40/7/6 (NSWGG, 1895). While no records could be located after 1895 specifically linking the former Mayor to council, expenditure reporting references were often made to the council’s superior reporting systems (Rotary Club of Katoomba, 1981).

One major innovation that Spark attempted was the introduction of a sinking fund to accommodate council’s debt of £5,000 which Spark inherited when he assumed the position of mayor. As mentioned, Spark’s knowledge of business issues was, in part, a legacy of his education and his commercial and management experience. Spark recommended that the £5,000 debt, which was due to mature in 1910, be accommodated by applying half of a special grant from the New South Wales Colonial Government to form the nucleus of a sinking-fund. This would provide an accounting mechanism to repay the debt by transferring a regular fixed amount from council’s general fund to the sinking-fund account with the amount transferred invested outside the council in guaranteed securities and allowed to accumulate at compound interest. For a variety of reasons he thought it wise to defer this action (The Mountaineer, February, 1895). While no reason is recorded, possibly it was due to the fact that the amount required to be set aside to extinguish the debt by 1910 may have been greater than council’s surplus each year. Spark is reported as saying

at his last council meeting that “it had been one of my ambitions upon entering the chair last year to have instituted a sinking-fund during my term of office...[however]...I trust that the council will endeavour to take the matter in hand at an early date” (The Mountaineer, February, 1895). From the records available it was not possible to determine the purpose of the loan or who provided it. However, the important issue is not the loan but that Spark presented council with a mechanism for repayment rarely used in Australia, particularly at the local-government level (reference to the Audit reports published in New South Wales Government Gazettes from 1888-1895 found no mention of sinking-funds). Spark’s contributions are summarised in Figure 1.

Year	Position	Contribution	Financial Position at Year End
1892	Not elected		£580/11/5 Deficit
1893	Alderman and Chairman of the Finance Committee	<ul style="list-style-type: none"> • Detailed expenditure reviews • Reports on road maintenance • Special reviews of large expenditure items • Detailed inspection of general recurrent expenditure • Detailed comparison reports 	£33/9/7 Deficit
1894	Mayor	<ul style="list-style-type: none"> • Emphasis on quality of material purchases and staff skills to reduce expenditure • Made expenditure publicly visible • Separated the recording of capital and recurrent items • Rigid expenditure controls • Reporting on extraordinary items at council meetings • Attempted to introduce a sinking fund to accommodate council’s debt 	£141/16/8 Surplus
1895	Stood down due to ill health		

Figure 1. Management and Reporting Outcomes of Dr John Spark to Katoomba Council 1893-1894. Source: Watts and Smark.

During 1894 Spark’s health, which had been deteriorating for many years, worsened: this, together with a young family (he had married Johanna Cashman in July 1893 and had a baby daughter), caused him to relinquish the position of mayor in February 1895. Despite repeated

requests from his peers, he declined to offer himself again for that position.

7. COMMUNITY ADVOCACY: 1889-1907

While Spark had deliberately removed himself from local government, his concern for the socio-economic issues of Katoomba and its regional development continued. Described as ‘dapper and precise’ he “took great interest in the activities of the town – particularly the Rifle Reserve Corps” (Armitage, 1998) and as a keen rifleman scored a record 69 out of a possible 70 at ranges between 600 and 700 yards (549 to 640 metres) (SMH, August 1891). He was also a strong supporter of the telephone line between Sydney and Katoomba and was part of the official party at its opening on the 14th March 1899 (SMH, March 1899).

One major area of concern for Spark was the development of the health-giving characteristics of the Blue Mountains in the areas east and west of Katoomba, particularly Wentworth Falls and Mount Victoria. In December 1896 the Doctor ‘went public’ and contributed a three column article to the Sydney Mail titled ‘The Blue Mountains as a Health Resort’, an unusual step for a medical practitioner even in 1896. In the article, Spark drew on his “nine years of experience of the mountains” and outlined what he considered the remarkable health-giving and convalescent properties provided by the area; the type of patients who should or should not go to the mountains; and the effects that they might expect. He concluded with a plea to the (then) three major Sydney hospitals to establish a convalescent home “wherein cases might lessen greatly their period of recovery from operation and sickness” (Spark, 1896). Some years later, his vision was realised with the establishment of two sanatoriums at Wentworth Falls: the Queen Victoria Home for Consumptives in 1903 and Bodington Hospital in 1908.

Convinced of the educational benefits of living in the mountains, Spark also campaigned for the establishment of more schools and the expansion of existing ones. Citing the superior results obtained at Katoomba Public School, compared to city schools, as a reflection of the bracing climate, he campaigned for greater educational opportunities for students completing the fourth standard examinations (12 to 13 years of age). To pursue this, he accepted the position of chairman of the Katoomba School Board. He argued that in the mountains students were exposed to “a climate favourable and conducive to the best continuous brainwork through the year”. Further, this would provide the greatest benefits to students during “their transitional period, when with rapid growth

towards maturity, the studies are of a more actively mental, rather than a passively receptive, character” (Rotary Club of Katoomba, 1981).

The community involvement of John Spark was not limited to medical and educational issues. In June 1889, he was one of the founding members of the Katoomba School of Arts and was elected Vice-President (Nepean Times, June, 1889). In July 1901 he was elected president, a position he held until July 1904 and was re-elected in 1906 for a further year. In July 1902, mainly due to his financial and management abilities, he assumed responsibility for the construction of the new School of Arts building, and accepted appointment as trustee, a position he held for six years (Katoomba School of Arts, 1925). He was made the institution’s second life member in July 1908 and due to his failing health, resigned as a trustee in August. These community contributions are summarised in Figure 2.

Year	Position	Contribution
1890	President of the Rifle Reserve Corps	Avocation of local militia and volunteer civil defense
1893	Chairman of the Katoomba School Board	Campaigned for the establishment of more schools and the expansion of existing ones
1903 1908	Health Advocate	Contribution toward the establishment of two sanatoriums at Wentworth Falls, (the Queen Victoria Home for Consumptives in 1903 and Bodington Hospital in 1908).
1894	President of the Katoomba School of Arts	Founding member and trustee of the Katoomba School of Arts
1895 1899	Local citizen	Strong supporter of the telephone between Sydney and Katoomba
1896	Local Medical Practitioner	Advocate the health-giving characteristics of the Blue Mountains

Figure 2. Regional and Community Contributions of Dr John Spark 1896-1910. Source: Watts and Smark.

8. VALE

In mid-1907 Spark suffered a paralytic stroke from which he never recovered properly. He was forced to relinquish all public positions and retire from medical practice. On 30 September 1907, the residents of Katoomba, through the mayor and council, presented Spark with an illuminated address (Figure 3) and purse in recognition of his years of service to the community.

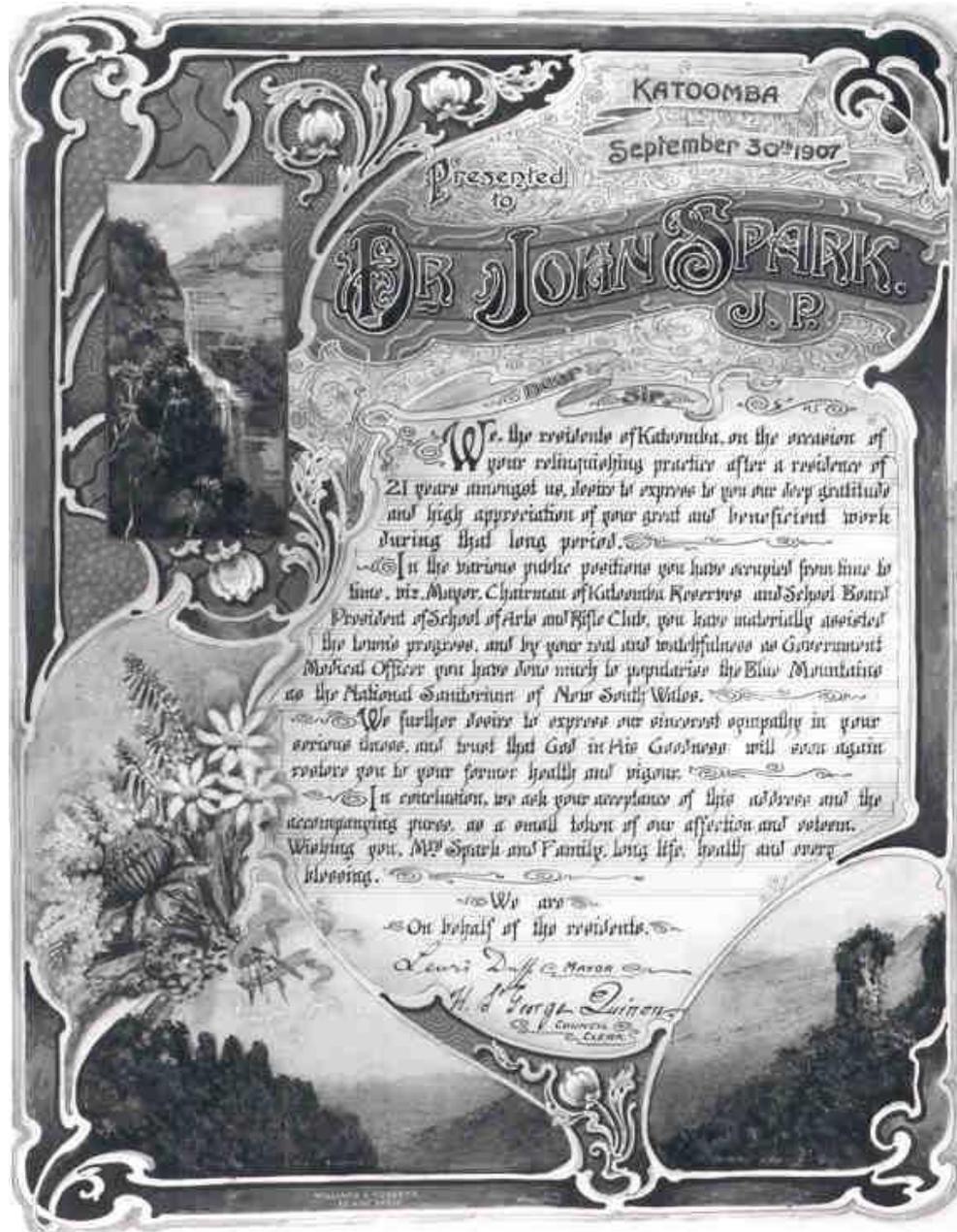


Figure 3. Illuminated Address from the Residents of Katoomba. Source: The Spark Family.

Early on 1 March 1910, at the age of 56, John Spark died at his home in Katoomba (Blue Mountains Echo, March, 1910). He left a wife and seven children. On Wednesday 2 March all business premises in the township of Katoomba closed out of respect for Dr. John Spark, former mayor; alderman; government medical officer; railway medical officer; president of the Katoomba School Board; president of the Katoomba School of Arts; activist for the health-giving characteristics of the Blue Mountains; and contributor to local-government reforms. The man who described himself as a 'simple country doctor' had left behind a legacy of improved local-government reporting and inspired community service.

9. CONCLUSION

This paper contributes to a generally under-researched area of Australia's early social and local-government history by considering the influence that a local resident had on various aspects of community and regional life in Katoomba, New South Wales between 1887 and 1907. It highlights insights to the life of Dr John Spark, medical practitioner, and his innovations in reporting requirements at Katoomba Council in 1893-1894; his advocacy for the Blue Mountains as a health resort between 1896-1907 and the eventual establishment of sanatoriums at Wentworth Falls; his involvement in the educational issues of Katoomba; and a founding member and leader within the Katoomba School of Arts.

The findings support the view of Miller and Napier (1993), Bhimani (1993) and Scott *et al.* (2003) that a variety of forces influence regional and community change. Such change can be seen in the context of a newly formed Municipality and its concerns relating to health, visible expenditure and financial management of public funds, education, community services, water supply and sewage disposal, all of which Spark was actively involved.

Microhistories such as the story of Dr John Spark fill in some gaps in the understanding of one individual's involvement in a variety of social endeavours. This story does not provide a complete picture of his work as a medical practitioner, council member or community leader, but it does provide a deepening of our understanding of the people, the development of a region and some aspects of social history at the end of the nineteenth century.

According to Levi (1990) this method of research provides factors that were previously unobserved and "allows the reader to draw conclusions from a story that illustrates a fragment of people's lives and activities"

(Williams, 1999, p. 75). As these 'fragments' were drawn from a variety of secondary sources perhaps we have credited Spark with too much and, unintentionally, overlooked others who may have been actively involved. However, our research found no direct involvement of others therefore the claims for the impact of Spark's regional and community activities should not be dismissed.

REFERENCES

- Accounting and Audit Requirements, Municipalities Act* (1858). Sydney: Government Printer. Copy held at the Mitchell Library Sydney.
- Abraham, A. (2008). The struggle to develop accounting practices in the Australian Girl Guides, 1945-9: A microhistorical approach. *Accounting History*, 13(1), pp. 101-120.
- Armitage, A.M. (1998). *The Katoomba – Leura Story*, Rotary Club of Katoomba, Katoomba.
- Bell, D.A. (1997). Meet the Platters. *The New Republic*, 5 May, pp. 39-41.
- Bhimani, A. (1993). Indeterminacy and the specificity of accounting change: Renault 1898–1938. *Accounting, Organizations and Society*, 18(1), pp. 1-39.
- Bisman, J. (2007). Accounting concepts in the construction of social status and privilege: A microhistorical study of an early Australian convict. *Australasian Accounting Business and Finance Journal*, 1(4), pp. 1-15.
- British Medical Journal (1910). Obituary: John Spark, M.R.C.S., L.R.C.P., 30 April. p. 1090.
- Bryer, R.A. (1993). The late nineteenth-century revolution in financial reporting: Accounting for the rise of investor or managerial capitalism. *Accounting, Organizations and Society*, 18(7/8), pp. 649-690.
- Bryer, R.A. (2000). The history of accounting and the transition to capitalism in England. Part two: evidence. *Accounting, Organizations and Society*, 25(4/5), pp. 327-381.
- Carnegie, G. and Napier, C. (1996). Critical and interpretive histories: Insights into accounting's present and future through its past. *Accounting, Auditing & Accountability Journal*, 9(3), pp. 7-39.
- Carnegie, G.D. and Walker, S.P. (2007). Household accounting in Australia: A microhistorical study. *Accounting, Auditing & Accountability Journal*, 20(2), pp. 210-236.
- Corporation of London Records Office (1993). Letter to the authors from the City Archivist confirming Spark's admission to City Freedom.
- Craig, R. and Jenkins, S. (1996). Conjectures on colonial accounting history in Australia. *Abacus*, 32(2), pp. 214-236.
- Craig, R., Ó hÓgartaigh, C. and Ó hÓgartaigh, M. (2004). Clowns of no account? Reflections of four Irishmen in the commercial life of the

- Colony of New South Wales, 1788—1818. *Accounting History*, 9(2), pp. 63-85.
- Fleischman, R.K. and Tyson, T.N. (1993). Cost accounting during the industrial revolution: The present state of historical knowledge. *Economic History Review*, 66(2), pp. 361-75.
- Hopwood, A.G. (1983). On trying to study accounting in the contexts in which it operates, *Accounting, Organizations and Society*. 8(2/3), pp. 287-305.
- Katoomba School of Arts: Rules, By-Laws and Regulations* (1925). Katoomba School of Arts, Katoomba.
- Larcombe, F.A. (1976). *The stabilisation of Local Government in New South Wales, 1858-1906*, Sydney University Press, Sydney.
- Levi, G. (1990). On microhistory. In Burke, P. (ed.), *New Perspectives on Historical Writing*. Polity Press, Cambridge. UK. pp. 93-113.
- Miller, P. and Napier, C. (1993). Genealogies of calculation. *Accounting, Organizations and Society*, 18(7/8), pp. 631-647.
- Napier, C. (1989). Research directions in accounting history. *British Accounting Review*, 21(3), pp.237-254.
- New South Wales Government Gazette (1888). 17 January, Government Printer, Sydney. 47, p.412.
- New South Wales Government Gazette (1889). (Supplement) 2 November, Government Printer, Sydney. 589, pp.7887-7888.
- New South Wales Government Gazette (1893). 21 February, Government Printer, Sydney.114, p. 1520.
- New South Wales Government Gazette (1893). 10 March, Government Printer, Sydney. 55, p. 1980.
- New South Wales Government Gazette (1894). 16 February, Government Printer, Sydney, 98, p.1078.
- New South Wales Government Gazette (1894). 16 March, Government Printer, Sydney.173, p. 1796.
- New South Wales Government Gazette (1895). 26 February, Government Printer, Sydney.140, p. 1394.
- Previts, G.J., Parker, L.D. and Coffman, E.N, (1990). Accounting history: Definition and relevance. *Abacus*, 26(1), pp.1-16.
- Pells, P.J. and Hammon, P.J. (2009). *The Burning Mists of Time: A Technological and Social History of Mining at Katoomba*. WriteLight, Blackheath. NSW.
- Rainsford, W.B. (1925). *Local Government Accounting and Finance*. Law Book Company, Sydney.

- Rotary Club of Katoomba (1981). *Old Leura and Katoomba – A collection of historical background papers*. Rotary Club of Katoomba, Katoomba.
- Scott, J.E.M., McKinnon, J.L. and Harrison, G.L. (2003). Cash to accrual and cash to accrual: A case study of financial reporting in two NSW hospitals 1857 to post-1975. *Accounting, Auditing & Accountability Journal*, 16(1), pp.104-140.
- Selby, E.H. (1942). *Local Government Practices in New South Wales. Auditing, Accounting and Finance*. Butterworths, Sydney.
- Sheldon, P. (2007). The dirtiest of jobs: Maintaining Sydney's sewers 1890-1910. *Labour History*, 93, November.
- Spark, J. (1896). The Blue Mountains a health resort: A medical man's experience. *The Sydney Mail*. Saturday: 12 December, p.1252.
- Stanford, M. (1994).. *A Companion to the Study of History*, Blackwell, Oxford.
- The Blue Mountains Echo* (1910). 5 March.
- The Katoomba Times*, (1889) 17 August.
- The Katoomba Times*, (1889). 28 December.
- The Katoomba Times*, (1890). 4 January.
- The Katoomba Times*, (1893). 15 September.
- The Mountaineer, Katoomba*, (1895). 8 February.
- The Nepean Times*, (1889). 7 September.
- The Nepean Times*, (1889). 15 June.
- The Sydney Morning Herald*, (1891). 24 August.
- The Sydney Morning Herald*, (1899). 15 March.
- Williams, R.B. (1999). Lifting stones: A place for microhistory in accounting research? *Accounting History*. 4(1), pp.59-78.

Photographs

The photograph of Dr John Spark on his arrival in Sydney was provided by the Spark family.

The photograph of Dr John Spark as Mayor was provided by Katoomba Council.

The photograph of the Illuminated Address was provided by the Spark family.