

# The Australian Women's Register

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**Entry type:** Person  
**Entry ID:** AWE6070

## Kerr, Jean St George

(1922 - 2013)

<b>Born</b>	19221231, Camberwell Victoria Australia
<b>Died</b>	20130313, MelbourneMelbourne Victoria Australia
<b>Occupation</b>	Academic, Accountant

### Summary

Jean Kerr was the first woman in Australia to graduate in accountancy and the first to hold a full-time lectureship in Accounting.

She was promoted to Senior Lecturer in 1957 and Reader in 1968. After retiring at age 60, Jean continued to publish material that achieved worldwide recognition.

## Details

Jean St George Kerr was the first woman in Australia to graduate in accountancy and the first to hold a full-time lectureship in Accounting. She had been a brilliant student, entering the University of Melbourne at just fifteen and coming second in the class list in first year Accountancy. Having interrupted her studies to work as an accountant between 1942 and 1946, she graduated BCom and was immediately offered one of the temporary post-war positions created by the University to cope with the influx of returning servicemen.

In 1954, having been appointed to the permanent staff of the University of Melbourne, she travelled to New York to undertake the MSc by coursework. On her return to Australia, she showed one of her papers to the editor of *The Australian Accountant*. Geoff Burrows tells us that:

Her 'Three concepts of business income', published in the April 1956 *Australian Accountant*, provided a masterly analysis of the income-capital nexus under three different measurement systems – historical cost, current purchasing power, and current operating capacity.

It would become one of the most widely cited and reproduced articles of its time, generating a major international reputation for its self-effacing author.[1]

She was promoted to Senior Lecturer in 1957 and Reader in 1968. Jean Kerr was remarkable, however, not for 'hitting the glass ceiling' but in showing little interest in academic promotion. She retired at the age of 60 but continued, at the request of her former pupil, Kevin Stevenson, who was director of the Australian Accounting Research Foundation, to publish material that achieved worldwide recognition. *The Definition and Recognition of Liabilities* was translated into Japanese.[2] Several other monographs followed. In 1989 she co-edited a Festschrift for her former colleague and mentor, Louis Goldberg AO (1908-1997) who occupied the GL Wood Chair of Accounting from 1957 until 1973.[3]

Jean Kerr's bequest to the University of Melbourne was acknowledged in the University's *Report to Donors* in 2013.[4]

[1] Geoff Burrows. 'Pioneering Female Accounting Academic.' Age. 4 May 2013:  
<http://www.theage.com.au/comment/obituaries/pioneering-female-accounting-academic-20130503-2iyz3.html>

[2] Jean St. G. Kerr. *The Definition and Recognition of Liabilities*. Melbourne: Australian Accounting Research Foundation, 1984.

[3] Jean St. G. Kerr, R.C. Clift, eds. *Essays in Honour of Louis Goldberg*. Melbourne: Department of Accounting and Business Law, University of Melbourne, 1989.

[4] University of Melbourne. *Report to Donors 2013: the impact of giving*.

## Published resources

### Book

40 Years 40 Women: Biographies of University of Melbourne Women, Published to Commemorate the 40th Anniversary of the International Year of Women, Flesch, Juliet, 2015,  
<http://www.womenaustralia.info/exhib/4040/>

## Author Details

Juliet Flesch

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