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Examining a British-Hellenic educational mind-set on an island: the emergence of commercial schools and accounting education in colonial Cyprus (1878–1960)

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ABSTRACT

The paper examines how the historical context of “Greekness” and British rule shaped the rise of local Greek Cypriot commercial schools and the emergence of accounting education in colonial Cyprus (1878–1960). The findings of the paper illustrate how local inhabitants gradually came to embrace the British model of commercial and accounting education whilst attempting to retain a spirit of “Greekness” in their schools, partly through the subjects that were taught. The detailed analysis sheds light on the antecedent and conditioning factors from which local accounting education emerged and charts how the profession ultimately developed after Cyprus’ independence. Commercial and accounting education in Cyprus during the colonial period was ostensibly associated to social mobility ambitions while maintaining and reinforcing a British mind-set. The paper is one of the few studies that provides detailed insights into the rise of, and the central actors involved in, commercial and accounting education, demonstrating how the reproduction and expansion of the imperial model faced both resistance, compromise and eventually acceptance.

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1. Introduction

This paper stems from our interest in exploring the role of accounting education and commercial schools in the process of empire building and the professionalisation of accounting. In former British colonies, education served as an important component of the empire building process and its structures were gradually shaped to promote so-called British values, attitudes, and behaviours (Mangan, 1988). Concomitantly, the development of accounting education and professions in former British colonies have often been associated with the expansionist desires and aspirations of the British State and its administrators, which, in turn, came to shape the emergence and evolution of

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local professional accountancy bodies (Johnson, 1972, 1973; Johnson & Caygill, 1971; Sian & Verma, 2021). Beyond the British colonial context, scholars such as Araujo et al. (2017) have discussed how the promotion of accounting education became important for the Portuguese Empire in Brazil as a tool of governance, maintaining effective control and leading to the establishment of the Rio de Janeiro School of Commerce (RdJSoC) in 1810. Another study by Rodrigues et al. (2011) demonstrated how the Brazilian state itself sponsored accounting classes and professional programmes, particularly after the 1930s, as part of its efforts to expand commercial activities. The evolution of higher commercial education in continental European countries and in some colonies, for instance Indochina, at the end of the nineteenth century, has been discussed in the work of Passant (2016, 2022). However, the vast majority of research appears to focus on “higher” commercial education (in business/engineering schools) established with the primary aim of supporting an elite state and commercial cadre. Conversely, Anderson-Gough (2008) observes that accounting scholars have rarely examined commercial and accounting education structures at secondary school level during colonial periods (including, for example, aspects of the syllabi, founders and location) and the social, political and/or economic implications of their establishment for local people and future professionalisation projects; an area of research to which this study contributes. Accounting education and the practice of accounting permeates society, by influencing how people behave, providing a means of exerting power, legitimising action and thus, engendering changes within society as a whole (Passant, 2022). Crucially, accounting education contributes to the supply of accounting services and skills, as well as an accounting mindset, and eventually to professionalisation projects. This study is thus motivated by our view of commercial schools and the accounting education that they provided to local people as a means of “priming” colonial control and professionalisation developments post-independence.

Admittedly, there is a wide array of colonial settings in which commercial and accounting education evolved under British rule and they vary substantially in terms of how they interacted with British rule. Cyprus provides a distinct research context not only due to its multi-colonial history (Anderson-Gough, 2008; Clarke, 2011; Clarke & Varnava, 2013), but also because of the manner in which the British empire promoted commercial and accounting education at secondary school level, targeting a wide segment of society including the working class. Scholars (see e.g. Clarke, 2011; Clarke & Varnava, 2013; Neokleous, 2018; Varnava & Clarke, 2014) have previously highlighted the specificities of the Cypriot context. Apart from its strategic location, Cyprus has complex social structures characterised by a blend of Ottoman and Greek culture, and with relatively advanced trade and economic infrastructure compared to other British settler colonies albeit less so relative to non-Settler colonies (with the exception of India). More specifically, as Greeks settled in Cyprus during ancient times, local inhabitants developed a close affinity with them, sharing their value systems and regarding themselves as descendants of ancient Greeks (Persianis, 1996). Greek culture, traditions and education were absorbed into Cypriot society and gradually became indistinguishable from local ones (Storrs, 1939).¹ While British rule and Greek traditions initially appeared to co-exist, later colonial periods witnessed increased British control amidst Cypriot resistance. This phenomenon was observed with regards to the island’s local education, as

the British model gained increasing popularity over the Greek one, particularly through reaching out to the working classes.

Based on the above discussion, the key question that we address in this paper is: *How did the historical context of Greekness and the British model influence the shaping of local Greek Cypriot commercial schools and the emergence of accounting education in Cyprus?* This paper adds to prior literature by providing additional archival data and insights into the structures and mind-set of local inhabitants during the colonial period with regards to local accounting education and commercial schools. The analysis also sheds light on the foundations of Cyprus' commercial and accounting education that underpinned the development of the local, but "British-led", professional accountancy body after independence in 1960. The paper also contributes to the wider literature on accountancy and empire (see e.g. Annisette, 2000; Poullaos & Sian, 2010; Rodrigues et al., 2011; Sian & Verma, 2021), by illustrating the development of commercial and accounting education during the colonial era, its implications for the promotion of social mobility (Passant, 2022) and showing how a British mind-set became reinforced in the colonies. Both primary and secondary data were gathered for the study and are analysed using historical methodology (see Duke & Coffman, 1993; Parker, 1997; Tosh, 2015).

The remainder of the paper is structured as follows. Section 2 discusses prior literature focusing on the influence of the British accounting profession and the role of education during colonial periods. Section 3 explains the historical methodology and research methods used. Section 4 discusses the establishment of the commercial schools and the emergence of accounting/bookkeeping during three different periods of British administration. Section 5 elaborates further on the role of accounting in commercial schools. The last section concludes with an overall discussion and policy implications.

2. Empire, the export of the British accounting profession and the role of education in former British colonies

Passant (2022) observes that much historical work on accounting education has focused on investigating the establishment of higher commercial schools in western countries during the nineteenth and early twentieth centuries. In the contexts of former colonies, the majority of studies have covered the dissemination of the British accounting model and resulting professionalisation projects (Annisette, 2000; Chua & Poullaos, 1998; Poullaos & Sian, 2010). However, a few scholars have attempted to identify and explore the underlying factors leading to the emergence of commercial schools in Brazil and the ways in which the State promoted commercial education in colonial Brazil (Araujo et al., 2017; Rodrigues et al., 2011; Rodrigues & Sangster, 2013). While commercial and accounting education became important for the Portuguese Empire, mainly at the beginning of the nineteenth century, to enable them to govern distant colonies by enlisting professional accountants in government activities, strong economic development continued to exert pressure on subsequent Brazilian regimes in the latter part of the century to establish commercial schools (e.g. in Sao Paulo) and introduce bookkeeping

¹It is acknowledged that Cyprus also had an Ottoman community who adhered to Ottoman culture and customs during the colonial period. However, the focus of this paper is on the Greek Cypriot community due to limited access to historical information about the Ottoman community.

(see e.g. Rodrigues et al., 2012). In this regard, the establishment of commercial schools appears to have been driven by the objective of developing skills among an existing elite in State and/or commercial circles.

The demand for accounting/bookkeeping increased rapidly in many British colonies during the late nineteenth century, due to the expansion of commercial and financial activities (Johnson & Caygill, 1971; Poullaos & Sian, 2010). These activities presented various British professional associations with the opportunity to extend their reach. For example, some of these associations (e.g. ICAEW established in 1880, ACCA established in 1904) became involved in local accounting professionalisation projects, including the development of accounting education (Johnson & Caygill, 1971). However, the tactics used to implement the British accounting professional and educational model and the reactions of local inhabitants differed greatly, most notably between settler and non-settler colonies. For instance, in Australia, the British-based Society of Accountants and Auditors was able to form local branches and become actively engaged in local accounting politics in Melbourne and Sydney (Chua & Poullaos, 1993). Such expansionist activities resulted in the establishment of the leading accounting body in Australia, the Incorporated Institute of Accountants, Victoria (hereafter, IIAV) in 1886 (Chua & Poullaos, 1993, 1998). Carnegie et al. (2003) claim that the formation of the IIAV shows the intention of its founders to emulate the more successful British associations such as the ICAEW. New Zealand followed a similar path, as Velayutham and Rahman (2000) point out, by setting up professional bodies that were similar to British associations. In Canada, local accountants resisted attempts by British professional bodies to expand their domination within their territory and they responded to the perceived threat by establishing a local professional body (Richardson, 1987). In the case of non-settler colonies, imperial-led emulation was pre-eminent in the formulation of the local accounting profession (Dyball et al., 2007). For instance, the cases of Trinidad and Tobago (Annisette, 1999), Nigeria (Uche, 2002), Malaysia (Susela, 1999) and Jamaica (Bakre, 2005a, 2006) serve to illustrate the ways in which the British model of professional accountancy was transposed across national boundaries. The British accountancy profession was seen as the “ideal type” of professional organisation and the best model to which countries could aspire under colonial rule. In addition, scholars have argued that the establishment of local professional bodies in a number of non-settler colonies was a significant part of wider State-sponsored human resource development programmes (Annisette, 1999). Similarly, many former colonies designed their educational system by following the British curricula and syllabi as part of the process of creating a professional class (Verma, 2015; Verma & Gray, 2006). In the case of New Zealand, Moores and MacGregor (1992) argued that the British influence created a different syllabus in New Zealand in order to facilitate financial transactions and other economic dealings with the “mother country” and to foster a local British-inspired accounting profession. Wijewardena and Yapa (1998) provided a comparative analysis of the nature of accounting education in Singapore and Sri Lanka. These countries inherited the British accounting system, which persisted during the post-independence era. British professional accountancy bodies (e.g. ACCA, ICAEW) became the preferred channels through which the British accounting system continued to exert a strong influence on education in former colonies (Bakre, 2005a). By doing so, these British associations could secure practice rights for their own expatriate members, albeit that they

encountered resistance in several colonies (Chua & Poullaos, 1998). Imperial intervention was, however, more persuasive and less amenable to direct resistance in non-settler colonies such as Sri Lanka (Wijewardena & Yapa, 1998), South Africa (Poullaos & Sian, 2010), Malaysia (Susela, 1999), Nigeria (Uche, 2002), West Africa (Uche, 2007), Fiji (Davie & McLean, 2017) and Jamaica (Bakre, 2005b, 2006).

Our review indicates that most research, aimed at documenting developments within the accounting profession and the British influence in non-settler colonies, has tended to focus on the “downstream” factors (i.e. professional associations set up post-independence and the dissemination of professional education/certification). In contrast, scant research has been conducted into the “upstream” aspects (i.e. in relation to the setting up of commercial schools and their dispensing of commercial and accounting knowledge in a colonial context). Additionally, although only a few studies have addressed the development of accounting education in non-British colonies (see e.g. Araujo et al., 2017; Rodrigues et al., 2011; Rodrigues & Sangster, 2013), their focus has been on “higher” commercial education, imposed either to reinforce control at a distance and/or to support economic development. Lastly, the study of Passant (2016) is one of the rare studies that have reviewed the different types of business/commercial education set up in Europe from the 1850s onwards, including in Greece. He noted that introductory/secondary school commercial education was privileged in order to widely popularise commercial “basic” accounting skills amongst the population. Overall, the existing literature shows that the dynamics involved in developing accounting and commercial education during the colonial period, particularly at secondary school level, have not been well-researched (Anderson-Gough, 2008). In the case of Cyprus, Clarke and Varnava (2013) and Clarke (2011) highlight specific aspects of accounting education and commercial schools in colonial times. However, they do not elaborate on the key features and socio-political implications of such educational models. Therefore, it is worthwhile exploring how imperialist projects intended to promote commercial and accounting education interacted with the socio-political realities and the consequences thereof. Using the case of Cyprus as an illustrative example, the paper also uncovers the role of commercial and accounting education in delineating the manner in which the British Empire sought to re-shape the social strata and mobility within its colonies.

3. Methodology

To address the research question, we draw upon historical methodology (see Duke & Coffman, 1993; Tosh, 2015), which serves to “challenge and overturn beliefs and unfounded traditions or offer some indicators of precedents and previous experiences that may affect future actions and policies” (Parker, 1997, p. 112). In addition to the archival analysis and process of excavating data, the research was therefore informed by proponents of a “new accounting history” (see Miller et al., 1991; Napier, 2006). For example, Napier (2006, p. 447) argues that a wider contextualisation of accounting history can facilitate the “understanding of the diverse and changing roles of accounting in society, and the changing nature of the accountant as a professional or simply as a worker”. In a similar vein, Gomes (2008) claims that the examination of historical accounts within a specific context helps to enrich the way in which accounting functions

as a social practice and sheds light on the role that the social actors play in order to capture the processes involved in and outcomes of accounting changes.

The use of the historical methodology advocated by these scholars has therefore enabled us to attain a better understanding of: (i) the antecedent and conditioning factors (for instance, the wider socio-political, economic, and institutional dimensions at play); and (ii) the outcomes with respect to imperialist developments in education and the emergence of commercial schools and the accounting professionalisation project in Cyprus. For instance, we explore how commercial schools and accounting education helped to engender social mobility ambitions amongst poorer and middle-class groups on the island. Similarly, by identifying and examining key historical events, we illustrate how the historical context of Cyprus shaped the mind-set, culture and behaviours of the social actors (the “local inhabitants”) involved and influenced their choices in relation to commercial and accounting education. More importantly, and informed by the historical methodology, we divide the narratives into three distinct historical periods, and discuss each one in turn, thereby seeking to establish the connection between the changes that occurred in the thinking and behaviours of social actors arising from the role of local commercial schools and accounting education.

Informed by the above, both primary and secondary data for the study were collected from such diverse sources as government archives, news stories and articles published in local newspapers and other historical archives relating to the commercial schools and accounting education on the island (see Appendix 1). The governmental archival data includes the Cyprus Census – the population and agriculture-related census – published during the colonial period, the Cyprus Blue Book (1881–1960), relevant reports from the Department of Registrar of Companies and Official Receiver (DRCOR), and the Cyprus Gazette (1878–1960). The governmental archival data helped us to identify key records, events and activities relating to the emergence of accounting education and the occupational backgrounds of the founders of the commercial schools. The local newspaper archives enabled us to better understand, identify and gather details about the specific events connected to the establishment and rise of the commercial schools, the reactions to and debates surrounding their establishment and choices about commercial and accounting education, and the manner in which local education initiatives were promoted and advertised in the press. Analysing the Cyprus Gazette and the Cyprus Blue Books enabled us to extract demographic information, track the legislative changes that occurred and obtain records that British officials maintained about the local economic, educational, and social environment on the island. Furthermore, secondary data were gathered by reviewing the published books, reports and articles relating to accounting education during the colonial period. The use of both the primary and secondary data enabled us to crosscheck the key events and activities and thus ensure their reliability when developing the narratives.

However, it was not possible to obtain access to information about all commercial school founders. Most of the commercial schools discussed in the paper have either ceased to operate or remain in the Turkish-occupied area of Cyprus.² However, a wide range of newspapers and archives were used to supplement the missing historical

²On 20 July 1974, Turkey invaded Cyprus, violating all the rules of international law, including the Charter of the United Nations. To date, Turkey still illegally occupies over 36% of the territory of the Republic of Cyprus.

facts. It is also worth mentioning that a number of Ottoman schools that had been established and operated during the colonial period endorsed commercial and accounting education in their curriculum (Clarke, 2011). However, the relevant data is not accessible to researchers and many of them were presumably destroyed during the 1974 invasion.

4. The transition from Ottoman to British Empire and the three periods of colonialism

Cyprus has experienced multiple foreign interventions throughout its history, mainly due to its strategic location (Varnava, 2006). The Ottoman Empire ruled the island for more than three centuries (1571–1878) (Aymes, 2017). The British presence in Cyprus dates from 1878 when the island was leased by the Ottoman Empire and Cyprus became a British-administered island (Aymes, 2017). The advent of World War I saw this arrangement come to an end with Cyprus being annexed and its status as a British Crown colony eventually granted in 1925. The Greek Cypriots envisaged that this change would be a means through which they could fulfil their aspiration to achieve Union (“Enosis”) with Greece. Since British colonies were intended to be financially self-supporting (Georgallides, 1979), Cyprus was treated similarly to other British colonies and did not receive financial support. The island forced to directly subsidise the Treasury through the “Cyprus Tribute”³ (Heraclidou, 2017). Financial obligations and taxes to the British Empire were clearly set out in Article III of the Annex of the Cyprus Convention (Sakellaropoulos, 2022). Limited financial resources, and excessive payments of the Cyprus Tribute and other taxes, arguably explained why the financing and administration of education was left to local communities (the Greek Cypriot and the Ottoman Muslim) and their religious authorities. Paradoxically, the British-Ottoman arrangement strengthened the political and economic role of the Orthodox Church in financing education for the Greek Cypriot community (Bryant, 2004). The Archbishop became the national leader or Ethnarch⁴ of the Greek Cypriot Orthodox community and played a significant role in supporting the community to maintain Hellenic institutions, Greek nationalism, and the aspiration to achieve Union with Greece (Stavriniades, 1999). Based on our data analysis and drawing on the historical methodology, distinct features and strategies can be ascribed to the British administration within three different time periods of colonialism. The early years of Cyprus as a British Protectorate (under a special regime) can be delineated as the first period of British administration (1878–1925), with the most notable events being annexation in 1914 and Cyprus becoming a Crown Colony in 1925. The second period spanned from 1925 to 1945, and witnessed the unification uprising of 1931 and World War II. The post-war period of 1945–1960 represented the third period of British rule. Key events that occurred during this period include the formulation of

³By the Convention of 1878, the British bound Cyprus to pay a tribute to the Sultan of 92,799 pounds, eleven shillings and three pence. This convention was made for Britain’s own purposes because it was considered a matter of high military importance to have a military and strategic base in Levant, from whence Egypt and Constantinople could be surveyed. The Governor of the island, Sir Ronald Storrs, wrote that the calculation of this debt was made with “all that scrupulous exactitude characteristic of faked accounts” (Storrs, 1937, p. 489).

⁴This refers to political leadership over a common ethnic group. The word is derived from the Greek word Ethnos (ἔθνος) – nation and Archon (Ἀρχων) – Leader.

the ten-year development programme, EOKA's⁵ struggle for liberation, and the island's independence in 1960. Changes introduced to the education system during these different periods paralleled the establishment of commercial education/schools and the teaching of accounting.

4.1. The first British administration period 1878–1925: the education system, establishment of commercial schools and accountancy

During the period of British administration, almost two-thirds of the island's population were Greek Orthodox Christians.⁶ There were 83 Greek and 65 Ottoman elementary schools (Weir, 1952). Both the Greek and Ottoman communities adopted the Greek and Ottoman systems of education, respectively, drawn from their national systems. At this juncture, the Orthodox Church supported and financed education, with schools founded locally to disseminate spiritual insights to members of the Greek Cypriot community (Persianis, 2006). The development of the educational policy, instigated in 1878, sought to strengthen Greek Cypriot identity around four elements; “common blood, common tongue, common religion, and a common way of life” (Walbank, 2002, p. 249). The essence of “Greekness” was promoted throughout the school networks, defining both the roles and responsibilities of teachers and the general type of environment that they should create. The school textbooks obtained from Greece covered Greek history, literature, religion, and wisdom inherited from ancient Greece (Charidimou, 2017). High schools contributed to fostering the national mind-set of the ruling class, i.e. “Hellenism in Cyprus” (Charalambous, 1997). However, the rural economy of the island largely consisted of poor communities deprived of access to education, with relatively high rates of poor literacy and illiteracy (Surridge, 1930) (see Figure 1).

The growing support for Union with Greece and the rise of Greek nationalism led to the British administration altering their attitude towards Cyprus during this first period (Georgallides, 1979). Education became one sector in which the consequences of this change were striking (Charalambous, 2015). Heraclidou (2017) noted that there was an increasing divergence of opinions between the British authorities, the Greek Cypriot politicians and the Orthodox Church, which was reflected in the educational reforms that were pursued during the remaining era of colonialism.

During the first period of British administration, few foreign educational institutions were in operation, mainly by the Church and missionaries. The first one was the English School, created in 1900 by the Director of Education, Canon Frank Darvall (F.D.) Newham,⁷ who was keen to train young individuals for government employment (Weir, 1952). The American Academy Larnaca, was founded in 1908 by missionaries of the Reformed Presbyterian Church of North America.⁸ In 1844, Saint Joseph School

⁵EOKA is the abbreviation for Ethnikí Orgánosis Kipriakou Agónos in Greek (National Organisation of Cypriot Struggle). This was a nationalist movement of Greek Cypriots dedicated to ending British colonial rule in Cyprus and to achieving the eventual Union (in Greek, “Enosis”) between Cyprus and Greece.

⁶According to the Cyprus Blue Book 1887–1888 (p. 412), when the British arrived in Cyprus, the population of the island totalled around 186,173, including 137,631 Greeks (Orthodox Christian) and 45,458 Ottomans (Muslim).

⁷He was aged 36 when he arrived on the island, and worked as an Instructor of English to Colonial Government clerks. He was also Headmaster of the English School until his retirement in 1936.

⁸Two missionaries, Rev. McCarroll and Mrs McCarroll.

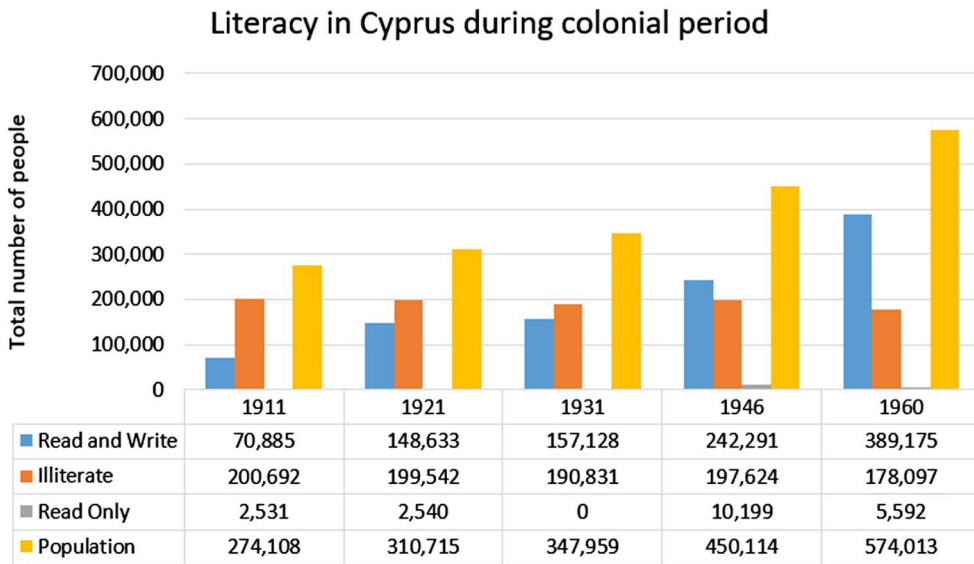


Figure 1. Literacy in Cyprus during colonial period. Source: Prepared by authors using Cyprus Census 1911, 1921, 1931, 1946 and 1960.

was established in Larnaca by missionaries from the Catholic Church (Michaelides, 2014). Additionally, Terra Santa Limassol School for Girls⁹ was established in 1923 and administered by the Franciscan Missionary Sisters of the Sacred Heart in Limassol (Papadima-Sophocleous, 2006).

The objective of these schools was to provide the local inhabitants with the opportunity to develop their skills and learn new language(s) (Michaelides, 2014; Persianis, 1996). These foreign schools used English as the language of instruction for many courses and offered lessons in a few other foreign languages, including Greek, Italian and French. Many of these schools also gave lessons in commerce-related subjects such as typewriting, bookkeeping, shorthand, and political economy. Graduates of these schools were able to secure jobs such as clerks, lawmakers, police officers, doctors, and teachers (Kokkinoftas, 2005; Persianis, 1996). During the same period, local Greek Cypriot secondary schools provided a classical education inspired by the Hellenic educational system, focusing on history, Ancient and Modern Greek, religious studies, and simple arithmetic (maths). A key aim of these schools was to promote the Hellenic culture and educational model, which they considered important in order to foster Greekness. Commercial and accounting education were apparently not part of their curricula at that time.

Opportunities for obtaining accounting knowledge were eventually highlighted in a newspaper, entitled “Kypriakos Phylax”, on 22 December 1907. An advertisement was published promoting accounting/bookkeeping lessons, to be delivered by a high school teacher, Rene Delaporte¹⁰ (see Appendix 2). Rene Delaporte was a civil servant and

⁹After independence, it was renamed “St Mary’s School Limassol”.

¹⁰He taught French and accounting to a small group of approximately eight students, each of whom was charged five Shillings per month. According to the National Archives (2024) currency converter 1270–2017, for the year 1910, five Shillings are worth approximately £19.54 today.

bank administrator, who was aware of the importance of pursuing commercial and accounting education, especially for those who wished to secure career opportunities within those areas, with a view to enhancing their social mobility in the future. Such training was aimed at bookkeepers, clerks and merchants, whose services were in demand, especially within the new British administration, although accounting skills were viewed as difficult to grasp:

“Many merchants appreciate the correct operation of accounts (bookkeeping – the recording of income and expenses in the accounting books) and wish to apply it in their work or consider it necessary to attend the practice of the accountant. But they find accounting difficult to learn. (‘Alitheia’ newspaper dated 18 June 1926, p.4)

These lessons were only offered to a small group of students in private who could afford the tuition fees (Persianis, 1996). Yet, the operation of foreign schools and, in particular, the increasing significance of commercial education created a potential business opportunity. This, in turn, encouraged many local inhabitants to establish commercial schools (Kokkinoftas, 2005). Initially, during the period between 1878 and 1925, several Greek Cypriot secondary schools were established in the large towns. The establishment of local commercial schools was then expanded to villages and rural areas. This expansion of commercial schools not only provided the poor and marginalised communities with the opportunity to educate their children, but also to fulfil their ambitions for social mobility. Tables 1 and 2 list the five commercial schools established during the first British administration period together with the number of students comprising their first cohort, their location and their supporters. Three of these schools were founded by Greek interests while the other two were influenced and funded by the Colonial Government.

The founders of the first five schools came from affluent families who worked in high-status occupations such as teaching, medicine, accountancy, and business. Additionally, their formal education at Greek universities and prestigious local schools and their proficiency in foreign languages elevated their status in society. Most of these local schools pursued similar models to those used by institutions in Greece and were supported by the Church and local Greek Cypriot institutions, as part of the policy of maintaining the spirit of Greekness. For example, the first local commercial school, the *Pancyprrian Commercial Lyceum of Larnaca*, established by Mr Filios Zannetos in 1911, sought to compete against the two existing foreign-language schools in Larnaca (Saint Joseph School and the American Academy Larnaca). Having been endorsed by the then Metropolitan of Kition, Meletios Metaxakis, and recognised by the Greek Government on 13 October 1914,¹¹ financial aid was offered to the school by multiple parties. These included the Greek Government, the Holy Monastery of St. George of Kontos, the Cypriot Brotherhood of Alexandria, the Holy Monastery of Kykkos, the Holy Temple of Agios Lazaros and the Municipality of Larnaca (Myrianthopoulos, 1946). Table 3 shows evidence of the continual increase in graduates from the *Pancyprrian Commercial Lyceum of Larnaca* during the period 1912–1923.

¹¹Its recognition was acknowledged in the Official Gazette of the Government, published on 14th October 1914, and signed by the Minister of Economy, Mr. A. Michalakopoulos.

Table 1. The commercial schools in Cyprus during the period 1911–1960.

| Name of Commercial School | Year of Establishment | Influence: | | Financial Support | Name of Founder | Location | The number of first students |
|---|-----------------------|----------------------------------|------------------|---|-----------------------|--|---|
| | | Period of British Administration | Greek or British | | | | |
| Panycyprian Commercial Lyceum of Larnaca (Παγκύπριο Εμπορικό Λύκειο Λάρνακας) | 1911 | 1 | Greek | Greek Government, the Holy Monastery of St. George of Kontos, the Cypriot Brotherhood of Alexandria, the Holy Monastery of Kykkos, the Holy Temple of Agios Lazaros and the Municipality of Larnaca | Filios Zannetos | Larnaca (City) | 51 students |
| Mitsis Commercial School in Lemythou (Εμπορική Σχολή Μισίς στη Λεμύθου) | 1912 | 1 | British | Colonial Government | Demosthenes Mitsis | Lemythou (Village in the Limassol District) | 24 students |
| Marathasa School of Commerce (Εμπορική Σχολή Μαραθάσας) | 1913 | 1 | Greek | Local inhabitants and the Church of Cyprus | Leonidas Stavriniides | Pedoulas (Village in the Nicosia District) | 11 students |
| Practical Greek School – Solea (Πρακτική Ελληνική Σχολή – Σόλεα) | 1919 | 1 | Greek | The Church of Cyprus and the Metropolitan of Kyrenia Makarios II | Socrates Georgiades | Evrýchou (Village in the Nicosia District) | 30 students |
| Samuel Commercial School (Εμπορική Σχολή Σαμουήλ) | 1924 | 1 | British | Colonial Government | Constantinos Samuel | Nicosia (Capital City) | 22 students |
| Limassol Commercial Lyceum (Εμπορικό Λύκειο Λεμεσού) | 1931 | 2 | British | Colonial Government | Klearchos Demetriou | Limassol (City) | Not available |
| Famagusta High School of Commerce – Shiakalli School (Higher English Commercial School of Varoshia) (Ανώτερο Εμπορικό Λύκειο Αμμοχώστου – Σχολή Σιακαλλή – Ανωτέρα Αγγλική Εμπορική Σχολή Βαρωσίων) | 1932 | 2 | British | Colonial Government | Antonis Shiakallis | Famagusta (City) (Occupied area by Turkish since 1974) | In 1958, 819 students were registered (525 boys and 294 girls). |
| Private Commercial School Costa Silvestrou (Ιδιωτική Εμπορική Σχολή Κώστα Σιλβέστρου) | 1934 | 2 | British | Colonial Government | Costas Silvestrou | Morphou (City) (Occupied area by Turkish since 1974) | Not available |
| Trikomo Higher Commercial School (Higher English School of Trikomo) (Ανωτέρα Εμπορική Σχολή Τρικώμου – | 1935 | 2 | British | Colonial Government | George Sergiou | Trikomo (Village in the Famagusta District) (Occupied | Not available |

(Continued)

Table 1. Continued.

| Name of Commercial School | Year of Establishment | Period of British Administration | Influence: | | Financial Support | Name of Founder | Location | The number of first students |
|--|-----------------------|----------------------------------|------------|---------|---|---------------------|--|---|
| | | | Greek or | British | | | | |
| Ανώτερη Αγγλική Σχολή Τρίκμιου) – Higher School of Lefkoniko (Εμπορική Σχολή Λευκονοίκου – Ανωτέρα Σχολή Λευκονοίκου) | 1938 | 2 | British | | Colonial Government | Andreas Loizides | area by Turkish since 1974) Lefkoniko (Village in the Famagusta District) (Occupied area by Turkish since 1974) | Not available |
| Paphos Commercial High School (Εμπορικό Λύκειο – Κολέγιο Πάφου) | 1942 | 2 | Greek | | The Metropolis of Paphos (The Church of Cyprus) | Costas E. Liassides | Paphos (City) | For the year 1954–55, there were 573 students |
| Polemi Higher Commercial School (Ανωτέρα Εμπορική Σχολή Πολεμίου) | 1949 | 3 | British | | Colonial Government | Nicos Karapatakis | Polemi (Village in the Paphos District) | 30 students |
| Nicosia Commercial High School – Neocleous Lyceum (Οικονομικό Λύκειο Λευκωσίας – Λύκειο Νεοκλέους) | 1950 | 3 | British | | Colonial Government | Kyriacos Neocleous | Nicosia (Capital City) | 253 students |

Source: Created by authors using Newspaper Archives.

Table 2. The profiles of commercial schools' founders.

| Name of Commercial School | Name of Founder | Occupation | Education |
|---|----------------------|---|--|
| Pancyprian Commercial Lyceum of Larnaca | Filios Zannetos | Doctor, writer and later a Mayor of Larnaca | Studied medicine at University of Athens (also known as National and Kapodistrian University of Athens) |
| Mitsis Commercial School in Lemythou | Demosthenes Mitsis | Businessman/Entrepreneur for family business in Alexandria | Studied at Hellenic School in Cyprus and later at Andura College in Lebanon |
| Marathasa School of Commerce | Leonidas Stavrinides | Teacher | Not available |
| Practical Greek School – Solea | Socrates Georgiades | Teacher | Studied at Pancyprian Gymnasium in Nicosia (also known as Hellenic School of Nicosia) |
| Samuel Commercial School | Constantinos Samuel | Founding member of Nicosia Savings Bank (later became Bank of Cyprus) and worked as Chief Accountant and then Head of Accounting Department. Also a Teacher of Accounting at his own tutoring centre. | Studied accounting and foreign languages (English, French and Turkish) at the Hellenic School of Nicosia |
| Limassol Commercial Lyceum | Klearchos Demetriou | English Teacher | Not available |
| Famagusta High School of Commerce – Shiakalli School (Higher English Commercial School of Varoshia) | Antonis Shiakallis | English Teacher | Graduate of the Ministry of National Economy of Greece |
| Private Commercial School Costa Silvestrou | Costas Silvestros | English Teacher | Not available |
| Trikomo Higher Commercial School (Higher English School of Trikomo) | Georgios Sergiou | Not available | Not available |
| Commercial School of Lefkoniko – Higher School of Lefkoniko | Andreas Loizides | Teacher | Not available |
| Paphos Commercial High School | Costas E. Liassides | Theologian and teacher | Not available |
| Polemi Higher Commercial School | Nicos Karapatakis | Teacher | Not available |
| Nicosia Commercial High School – Neocleous Lyceum | Kyriacos Neocleous | Teacher, mostly for commercial subjects. | Studied Commerce at Pitman College in London |

Source: Created by authors using Newspaper Archives.

The upholding of “Greekness” and national aspirations (i.e. the Union with Greece) gained momentum on the island during the first decades of the twentieth century. The Athens-educated Cypriots who returned home after their studies, built their careers as a new generation of politicians and community leaders, promoting a movement towards “Enosis” with greater determination (Georgallides, 1979). The expansion of Hellenism in Cyprus arose as many Greek Cypriot leaders regarded the rise of foreign schools as a key threat to the national struggle (Heraclidou, 2017). Thus, foreign schools that promoted English were envisaged as obstacles to stimulating “national ideas” (Heraclidou, 2017). The local press alleged that English Schools (and other similar institutions) undermined the national and religious ideas of local inhabitants and their children:

Anyone may understand that foreign schools change the national and religious ideas of students. That is why we have repeatedly said that we must have a Greek school here where

Table 3. Number of graduates from Pancyprrian Commercial Lyceum of Larnaca (established in 1911).

| Year | Number of Students Graduated |
|------|------------------------------|
| 1912 | 51 |
| 1913 | 53 |
| 1914 | 72 |
| 1915 | 111 |
| 1916 | 125 |
| 1917 | 148 |
| 1918 | 155 |
| 1919 | 176 |
| 1920 | 196 |
| 1921 | 215 |
| 1922 | 240 |
| 1923 | 290 |

Source: “Kyrix” Newspaper, 21 July 1922, p. 3.

foreign languages may be taught. We must not send our children to the English school where books against Greeks are used and whose students are taken to the English church. (‘Eleftheria’ newspaper, 9 October 1909; see also Weir, 1952, p. 108)

As a result, several attempts that were made by the founders of commercial schools to implement the British models of education encountered resistance. For instance, the establishment of the *Mitsis Commercial School* in Lemythou village in 1912 provided an example of local reactions against the ideas promoted by the founder, Mr Demosthenes Mitsis. Mr Mitsis came from a wealthy family in Alexandria (Egypt) and his relatives were actively involved in commerce and business. His acquaintances among and connections to the Cypriot community and the founder of the “Greek Brotherhood of the Cypriots of Egypt” led him to build his reputation in Cyprus as one of the greatest national benefactors of public works. Mr Mitsis was of the opinion that a commercial school in the local area would help residents improve their intellectual and practical knowledge as well as their financial circumstances. Initially, Mr Mitsis had sent a letter to the High Commissioner of Cyprus, Sir Charles Anthony King-Harman (1904–1911), informing the latter of his intention to establish a commercial school and his request to administer the school under the supervision of the Colonial Government.¹² The content of this letter drew criticism from senior clergymen, politicians and newspaper editors. Their key allegation concerned the fact that the school had been designed with a view to emulating Canon F.D. Newham’s English School set up in Nicosia in 1900. The school was also severely criticised by Mr Nikolaos Katalanos,¹³ a nationalist and representative of the unification movement with Greece. Mr Katalanos expressed the opinion that the school would “corrupt the very Greek Marathasa¹⁴, turning it into a nursery of cosmopolitanism of the worst kind”.¹⁵ Although the *Mitsis Commercial School* has been admitting students since 1st October 1912, the recognition

¹²Source: State Archives (SA1/1499/1910/1), pp. 5–6 and Kokkinoftas (2005, p. 68).

¹³He was a Greek educator, scholar, journalist and national activist, and supporter of the struggle to unify Cyprus with Greece. He lived in Cyprus for about 20 years. He was born in 1855 in the village of Nomitsi in Mani (Peloponnese Region, Greece) and died on 5 May 1934 in Athens.

¹⁴Marathasa is the name of the valley in the Troodos Mountains of Cyprus and home to 12 villages, including Prodomos, Lemythou, Tris Elies, Kalopanayiotis and Moutoullas.

¹⁵In Greek: «διαφθείρει την ελληνικότατην Μαραθάσαν, μεταβάλλων αυτήν εις φυτώριον κοσμοπολιτών του χειρίστου είδους» (Epaminondas, 24 November 2015).

by the Colonial Government had a significant impact in terms of increasing student numbers in subsequent years (see Appendix 10).

In 1913, in an effort to resist the establishment of this school and in support of the community authority and the Church, a former teacher at the *Mitsis Commercial School*, Mr Leonidas Stavrinides, created another school, the *Pedoulas Gymnasium*, which was later transformed into the *Marathasa School of Commerce* (also known as *Pedoula Practical School*) (see Table 1). Mr Stavrinides' vision was essentially in line with the prevailing national and religious beliefs held by local inhabitants. Although the Education Office of the Colonial Government submitted a proposal to subsidise the school, local inhabitants rejected the support that was offered. Instead, they agreed to cover the school's running costs themselves. There was a belief that accepting help from the Colonial Government would cause the school to become "de-hellenized" and that this would undermine the school's vision of promoting the Greek spirit and culture.

Similar criticisms appeared in the local press, urging parents to be wary of foreign schools, located in Cyprus and abroad:

Now, as the new school year is approaching, we want to remind parents of students about the dangers of foreign schools. Many Cypriot children are sent to the foreign schools in Syria at considerable cost. As well as the expenditure, there are other well-known dangers of attending foreign schools. There are foreign schools not only in Syria but in Cyprus as well. ('Eleftheria' newspaper, 27 August 1910; see also Weir, 1952, pp. 108–109).

Thus, the education system, including efforts to introduce commercial and accounting education by both categories of schools, became embroiled in a growing controversy over nationalist claims of "de-hellenization" efforts instigated by the Colonial Government. In 1913, two British experts arrived from London to assess the system of appointing schoolteachers and a potential increase in government aid for education. Direct governmental control (and funding) of schools was proposed (Myrianthopoulos, 1946), which was predictably rejected by the Greek Cypriot community.

In a similar vein, in 1919, Mr Socrates Georgiades, with the support of the Church, and the then Metropolitan of Kyrenia, Makarios II, established the *Practical Greek School-Solea* in the village of Evrychou.¹⁶ Mr Georgiades travelled to Athens with the intention to persuade the graduates and teachers to come and teach in Cyprus in order to sustain "Greekness" among the island's population. However, despite proclaiming their affiliation with Greekness, some of the founders had different views in regard to pursuing the British educational model. Mr Constantinos Samuel, who established the *Samuel Commercial School* in 1924 under the sponsorship of the Colonial Government of Cyprus, was arguably one example. Ignoring local resistance, he supported and adopted the British educational model, on the grounds of its ability to trigger social mobility ambitions and development. The school therefore differed from the other schools operating during that period, adding to variations in the education philosophies being pursued on the island.

The influence of the Greek Cypriot community, however, declined substantially in 1923 after the enactment of a new education law, authorising the High Commissioner to appoint teachers. Meritocracy and qualifications were outlined as key criteria in the

¹⁶Evrychou is a village located in the Nicosia District of Cyprus.

recruitment of teachers (Myrianthopoulos, 1946). Additionally, the task of selecting educational programmes and textbooks was assigned to educational councils. This decision was perceived by Greek Cypriot politicians and Church leaders as a defeat. In 1929, further legal changes led to teachers being granted the status of civil servants, such that their appointment, promotion and transfer were facilitated through the Governor (formerly High Commissioner) (Persianis, 2006). The Governor also had the authority to inspect all the tasks associated with the Greek and Ottoman educational systems: appointing members of school boards, making changes to the curricula, and drafting school discipline rules (Maratheftis, 1992; Polydourou, 1995). In this way, the second phase of British colonialism brought about several changes within the education system, thereby promoting the establishment of more commercial schools and the pursuance of an accounting curriculum.

4.2. The second period of British administration 1925–1945: educational reforms and the expansion of commercial schools

Sir Ronald Storrs, the then Governor of Cyprus (1926–1932), implemented an explicit policy of limiting Greek influence within schools (Persianis, 1996, 2006). His main concern was to prevent the pursuit of a Greek national identity that would trigger political rebellion and civil disobedience; an issue which had already caused problems in schools with a Greek curriculum (Persianis, 1996; Storrs, 1939). Central to Storrs' objective (1939) was the creation of a new generation of Greek Cypriots who would contribute to the Empire. This objective was also reflected in a new educational law of 1925, which emphasised the role of communities and imposed additional tax burdens on their members. Polydourou (1995) and Maratheftis (1992) argue that the economic distress exacerbated by a series of new taxes, undermined the Cypriots' ambitions for self-determination and union and contributed to the implementation of an authoritarian administration programme.

However, by 1935, two educational systems were still operating in the Greek Cypriot areas of the island: one controlled by the British (primary education and some secondary schools) and the other by the Church of Cyprus (Greek Cypriot secondary schools and some private Greek Cypriot schools) (Maratheftis, 1992). The curriculum introduced at that time limited the teaching of Greek history and introduced English as a medium of instruction for the upper classes. Greek Cypriots perceived this increasing influence of the English language as an attempt to “undermine” the socio-political benefits of education (Charalambous, 2015), while the colonial administration took the view that allowing individual communities to pursue their own education systems would undermine social cohesion (Tzermias, 1998). This led to the revision of the curriculum in both Greek and Ottoman schools, an aspect of which involved history textbooks and materials being revised and the removal of references relating to nationalist ideals and identity (Persianis, 1981). The new history and geography courses focused more on Cyprus and its position within the British Empire rather than its connection to Greece.

This second phase of British administration witnessed a substantial increase in the number of commercial schools, especially in the big cities (see Table 1). During the 1930s, the Inspector of Secondary Education, Mr Arthur Eric Penrose (A.E.P.)

Sloman,¹⁷ presented a school model to the Education Control Service that could be used when designing the local schools. Mr Sloman proposed the incorporation of both classical and commercial subjects at three schools located in Limassol, Paphos and Famagusta. The format and structure of the schools, which complied with the mind-set of the colonisers, was firmly established on the island during this period (Maratheftis, 1992; Myrianthopoulos, 1946). The school founders were all former teachers who had completed their studies in Greece, with most of them specialising in the English language. They were aware of the importance of developing commercial education and schools to create career development opportunities for local inhabitants, most of whom came from the peasant and merchant classes. The founder of the *Limassol Commercial Lyceum* in 1931, Mr Klearchos Demetriou (an English teacher), made the case for disseminating commercial and bookkeeping knowledge and skills to his students to give them a better future. Additionally, the *Famagusta High School of Commerce – Shiakalli School* was established in 1932, by Mr Antonis Shiakallis, with similar aspirations. The school curriculum was therefore reconsidered, and it was proposed to include both classical and practical knowledge on agriculture, languages, and commerce across the commercial schools. It was during this period that competition between the commercial schools became rife, due to financial reasons as well as employment prospects in the local region. This is apparent from the following advertisement for one of the schools, dated 15 September 1934, in the “Eleftheria” newspaper:

No one should send their children to another city to receive a commercial or language education. Support your School with fanaticism, so that the money stays at your place. Money is hard to come by today. Think of the thousands of pounds that you all spend each year in total, sending your children to other cities. Think of the dangers of a child being away from their parents. In your province there is a lot of money scattered across many hands; it is the richest province. (p.7)

In 1934, Mr Costas Silvestros, prompted by similar commercial visions, established another *Private Commercial School Costa Silvestrou* in Morphou. In 1935, Mr George Sergiou established the *Trikomo Higher Commercial School (Higher English School of Trikomo)* in Trikomo, Famagusta. Inhabitants in the rural areas were increasingly motivated to choose commercial education, hoping to secure a better future for their children. Most Cypriots were inspired by a role model, namely Nevvar Hickmet, who became the first Cypriot to qualify as a chartered accountant (Clarke, 2013). Other Cypriots gradually followed the accounting and commercial education route and some of them obtained positions in the higher echelons of the Administration and Government (Charalambous et al., 1991). After 1936, two types of secondary schools were in operation on the island; non-subsidised and subsidised schools, and the classification of these schools was subject to government educational and financial control, exercised by the Education Office. In order to be classified as a subsidised secondary school, several requirements specified by the Director of Education had to be met, primarily in relation to the selection of teaching materials, staff recruitment and operational procedures (Koutselini-Ioannidou, 1997). It has been argued that one of the main goals of the Colonial Government was to reduce the teaching of Ancient Greek in subsidised schools (Koutselini-Ioannidou, 1997).

¹⁷He served in the Royal Army Service Corps., as Lieutenant R.F.A (Royal Fleet Auxiliary, Royal Navy). He also served in the Great War from 1915–19.

In 1938, the *Commercial School of Lefkoniko – Higher School of Lefkoniko* was founded by a teacher named Mr Andreas Loizides, in Lefkoniko, Famagusta, following a commercial orientation and aimed at local inhabitants. The focus on the rural population led to Mr Costas E. Liassides establishing *Paphos Commercial High School* in Paphos in 1942, targeting low-income students. The school offered scholarships to many poor and marginalised students who were unable to pay the school tuition fees. In addition, the school allowed students to pay tuition fees at a later stage, after the harvesting and selling of their crops had been completed. This was regarded as a generous opportunity provided to the poor during that time. A gradual aspiration of rural families in the 1940s was to ensure that their male offspring could train as teachers, accountants, or clerks (DRCOR, 1923; Persianis, 1996). The accounting and commercial educational model promoted by the British eventually led to several accountants being trained to exploit local resources and facilitate the flow of capital (Storrs, 1939). To this end, the British encouraged the establishment of such schools, which could produce and supply accountants, clerks, and minor officials, all of whom would go on to play important roles in the furthering of imperial interests (Storrs, 1939).

4.3. The third period of British administration 1945–1960: the liberation movement and the impact on commercial schools and accounting education

Attempts to establish commercial schools slowed down considerably during the final period of British administration (1945–1960), mainly due to World War II and the “EOKA” liberation movement between 1955 and 1959, which aimed to expel the British colonialists and to achieve Unification with Greece. This movement had an adverse effect on the functioning of the schools and often resulted in schools being withdrawn from the registry (their reopening was dependent on fulfilling certain conditions) (Charalambous, 2015). The consequences for teachers participating in this movement could include the withdrawal of their licence, conviction and in some cases even imprisonment without a trial (Myrianthopoulos, 1946).

Despite these events, a few villages continued to experience growth in commercial education; the village of Polemi in Paphos was one such example. In 1949, Mr Nicos Karapatakis, a former teacher, established the *Polemi Higher Commercial School*, aided by the support of a group of progressive residents, whose main objective was to benefit the villagers who were unable to send their children to the cities. In 1952, the school became a “publicly subsidised school” under the full control of the Colonial Government, with regard to staff, the curriculum and student enrolment. The *Nicosia Commercial High School – Neocleous Lyceum*, founded by Mr Kyriacos Neocleous in 1950 and subject to the control of the Colonial Government, was the last commercial school established on the island before its independence in 1960. Mr Neocleous, who had studied Commerce at Pitman College in London in 1944, was inspired to equip individuals with a moral spirit and sound commercial sense. The school had also acquired a reputation for its emphasis on pedagogical development and improvement. This reputation enabled the school to develop an appropriate syllabus for each course offered and to realise the school’s vision and the expectations of the students and their families.

The private commercial schools that evolved at the start of the twentieth century had emphasised providing education in line with Greek traditions and culture. However,

they were cognisant of the emerging “realities” surrounding British intervention. These included the declining economic conditions in and beyond the capital city, the substantial involvement of British administrators and the promotion of the English language, along with the promise of access to new occupations and trade (see Appendix 3). Given their professional and/or educational backgrounds (e.g. teaching, business, commerce), the school founders appeared to have promoted a vision of a more “modern” and prosperous society that would transcend its agricultural/farming roots and be underpinned by commerce and trade. To this end, the establishment of these Greek Cypriot commercial schools appeared to offer a route for facilitating the spread of the British model of commercial and accounting education. Not only did these commercial schools provide the British professional associations with a conduit which to secure their recognition and status, but also to establish their superiority without direct intervention. In this regard, Cyprus was distinct to many other colonies in which resistance was central to the production of the British chartered accountancy model (Cooper & Robson, 2006; Dyball et al., 2007; Poullaos, 2016; Poullaos & Sian, 2010).

5. Accounting in commercial schools: conveying opportunities for social mobility

Although the Hellenic influence continued with regard to the curriculum development of subject areas such as history, Ancient and Modern Greek, Latin, religious studies and geography, the newly established commercial schools prioritised commercial and legal subjects. As a result, accounting gradually started to gain importance in these schools over a period of several years. An examination of the syllabi offered by these schools revealed the existence of up to 36 subjects, via which the lessons were delivered (see Figure 2).

Initially, the courses on additional foreign languages (other than Greek) were in high demand. The inclusion of the English language in the school curriculum became important not only to meet this demand but also to disseminate commercial educational material to local inhabitants. Proficiency in English was important for students to create career opportunities in trade, banking and business. For instance, in the edition of “Eleftheria” dated 10 November 1906, Mr P.M. Symeonides criticised the existing curriculum, claiming that “practical education had been neglected while classical education had been supported” (Weir, 1952, pp. 130–131). The importance of foreign languages and commercial education was thus increasingly recognised across a wider spectrum of society. This was also reflected in the way that “Eleftheria” covered the establishment of the first commercial school, the *Pancyprian Commercial Lyceum of Larnaca*:

People must be educated along practical lines. Foreign languages and Commercial subjects must be taught so that we may be able to carry on Commerce. We must establish a Commercial School teaching foreign languages in Cyprus, where our children may be educated instead of going to foreign schools where they are exposed to various dangers. Instead of establishing more classical schools we must have a Commercial one. (Weir, 1952, p. 131)

It was also believed that offering commercial and accounting subjects would motivate students to select local commercial schools rather than travelling abroad for education. For instance, at the *Pancyprian Commercial Lyceum of Larnaca*, the students were

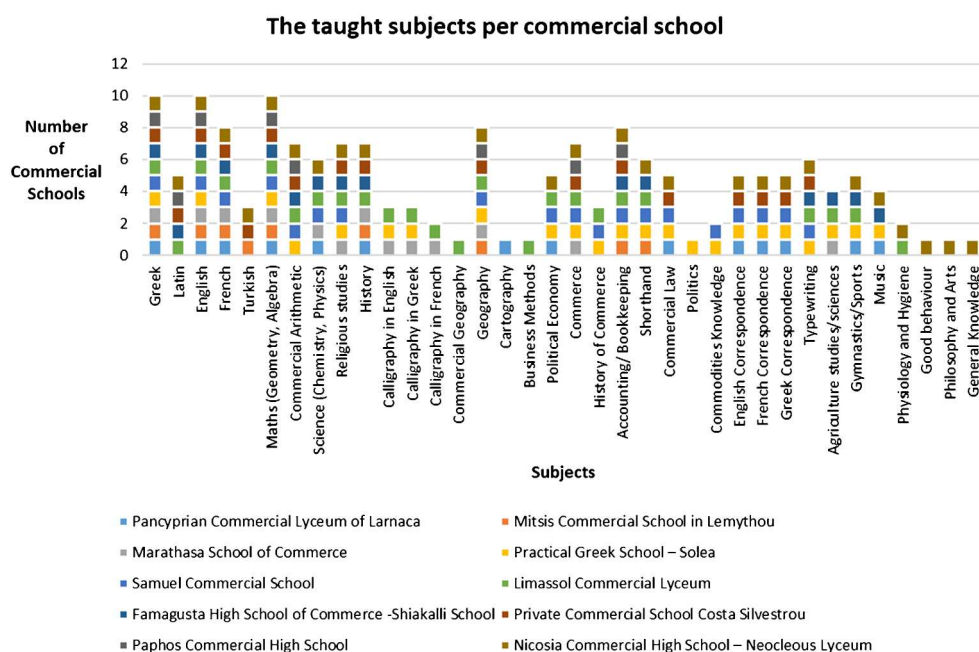


Figure 2. Subjects taught for every commercial school. Source: Created by the authors of this paper using Archival data.

offered a substantial number of hours per week to devote to accounting subjects and to help them achieve commerce-related jobs, as shown in an “Ethnos” newspaper article (dated 16 July 1927, p.5):

The teaching of commerce for 20 hours per week, makes the graduate of the commercial school able to prepare and keep the books and accounts of each business according to the existing standards. The commercial knowledge that the graduate will acquire, will enable him to understand accounting and be able to become a responsible and fair merchant.

In many commercial schools, bookkeeping was usually taught alongside subjects such as political economy, commerce, the history of commerce and commercial law. Students were provided with the opportunity to select some extra commerce-related subjects such as commercial geography, knowledge of commodities (in Greek “Ploutologia”¹⁸ - Πλουτολογία), typewriting, shorthand, and correspondence, with a view to further enhancing their business skills. The texts used in such subjects were available in both Greek and English, although most of the commercial schools taught commerce-related subjects in English. However, there were schools that also offered commerce related subjects in French; for example, the *Samuel Commercial School* taught such lessons for each grade in 1930 (see Table 4). The books were sourced from the Greek Ministry of Education and the Education Office of the Colonial Government, thus balancing the interests of both Greece and Britain. Figure 3 displays the cover pages of some of the relevant books used in the commercial schools.

¹⁸‘Ploutologia’ was concerned with the acquisition, disposal, and exchange of wealth in order to provide the financial means to meet human needs.

Table 4. Samuel commercial school lessons taught per grade during year 1930.

| LESSONS (Hours per week) | 1st (A') GRADE | 2nd (B') GRADE | 3rd (C') GRADE | 4th (D') GRADE |
|-----------------------------|----------------|----------------|----------------|----------------|
| IN GREEK LANGUAGE | | | | |
| Modern Greek | 5 | 2 | 1 | |
| Religion | 1 | | | |
| Writing/Comprehension | 1 | 2 | 2 | 2 |
| Commerce | 1 | 1 | 1 | |
| Political Economy | | | 1 | 2 |
| Arithmetic and Geometry | 3 | 3 | 1 | 1 |
| Commercial Arithmetic | | 2 | 2 | 2 |
| Greek Correspondence | | 2 | 1 | |
| Accounting | | 3 | 3 | |
| Calligraphy | 1 | 1 | | |
| Commercial Law | | | 1 | 1 |
| IN ENGLISH LANGUAGE | | | | |
| English | 11 | 10 | 10 | 10 |
| Accounting | | | | 2 |
| Geography | 1 | 1 | 1 | |
| Typing / Correspondence | | | 1 | 1 |
| IN FRENCH LANGUAGE | | | | |
| French | 11 | 9 | 9 | 9 |
| Accounting | | | | 2 |
| Correspondence | | | 1 | 1 |

Source: "Phoni tis Kyprou" Newspaper, 6 September 1930, p. 2.

Having completed the commercial and accountancy subjects in these schools, graduates were provided with a school leaving certificate (the "Apolytirion") written in both Greek and English (see Appendices 4–6). This certificate served as a "golden passport" for new graduates to continue their education abroad and for their future employment. Britain was the key destination for professional qualifications such as ACCA and ICAEW after the 1940s. For instance, graduates of *Limassol Commercial Lyceum* received the "Apolytirion" and were able to take an exam (matriculation) to gain admission to British universities. Acceptance at British universities and institutions could provide them with a distinct identity that was much admired throughout society. Commercial schools often announced the exam success of their students who had passed the "Ordinary", and "Pitman's Elementary and Intermediate" qualification in the newspapers. This was meant to highlight the benefits a prospective student would receive if s/he studied with commercial schools. For instance, the award ceremony organised by the Pitman's School of London for the graduates of *Limassol Commercial Lyceum* was covered in the edition of "Paratiritis" published on 17 August 1939. [Figure 4](#) displays another newspaper article related to the *Famagusta High School of Commerce – Shiakalli School*, showing how local schools promoted British commercial examinations.

Other commercial schools also adapted their programmes to prepare students for the LCCI in accounting and the shorthand certificate. For instance, the *Samuel Commercial School* specifically prepared its students for the LCCI examinations. In addition, graduates of *Neocleous Lyceum* sat for two certificates following government examinations in English and three certificates in English for shorthand, typewriting and accounting courses, separately from their "Apolytirion". *Neocleous Lyceum* was the first school to offer commercial courses, in particular the LCCI examinations in bookkeeping and accounting (see [Figure 5](#)).

Several local schools and institutions were in operation on different parts of the island targeting those who could not afford to travel abroad for training and education in



Figure 3. School books of commercial geography, accounting/bookkeeping and practical arithmetic. Source: AbeBooks website and Institute of Educational Policy Online Library.

accounting and bookkeeping. For instance, the *Famagusta High School of Commerce – Shiakalli School*, offered evening courses and private lessons focusing on commercial subjects, typically for the purpose of passing the matriculation examination (see Figure 4). Furthermore, students could complete commercial courses by correspondence and receive relevant certificates. The correspondence programmes were also offered by British institutions to cope with the increasing demand for accounting subjects. For example, the School of Accountancy in London and the Modern Tutorial College, also in London, advertised the learning opportunities they offered, highlighting the possible employment prospects and economic benefits that could be gained from them (see Appendix 7).

Commercial schools became increasingly concerned about obtaining recognition for their certificates and examinations by British institutions, and this contributed to further weakening the Greek influence on educational curricula. The newspaper adverts also appeared to emphasise the “superior” material and teachers drawn from

ΑΝΩΤΕΡΑ ΕΜΠΟΡΙΚΗ ΣΧΟΛΗ ΒΑΡΩΣΙΩΝ
ΕΝ ΒΑΡΩΣΙΩΙΣ
 (Πλησίον Δημ.τ. Ἀγορᾶς, ὅπου ἦτο πρότερον)
ΕΤΟΣ ΕΝΔΕΚΑΤΟΝ

Οἱ πολῖται καὶ οἱ ἀγρόται Ἀμμοχώστου ποὺ θέλουν νὰ δώσουν στὰ παιδιά των μόρφωση πρακτικὴν σὲ λίγα χρόνια, μόρφωση ποὺ θὰ τοῖς δώσῃ τὸ ἔργον μὲλις τελειώσουν, ἔχουν τώρα πάλι τὴν εὐκαιρίαν νὰ στείλουν τὰ παιδιά των στὴν Ἐμπορικὴν Σχολὴν τοῦ τόπου των.

Ἐκτός τῆς ἀπαραίτητου θεωρητικῆς μορφώσεως, καὶ τῆς ἐπιτυχίας εἰς τὰς Ἀγγλικὰς Ἐξετάσεις, ἡ Σχολὴ μας παρέχει λαμπρὰς εὐκαιρίας δι' ἐπιτυχίαν εἰς τὰς Ἐμπορικὰς Ἐξετάσεις, τοῦ Faculty οἱ Teachers in Commerce τοῦ Λονδίνου.

Αἱ ἐγγραφαὶ ἀρχοῦναι τὴν 15ην Σεπτεμβρίου.

ΣΗΜ.—Ζητεῖται φιλόλογος ἢ καθηγητὴς μὲ ἀνάλογο προσόντα διὰ τὴν διδασκαλίαν τῶν Ἑλληνικῶν, Μισθὸς λίαν ἱκανοποιητικὸς.

Famagusta High School of Commerce

Citizens and farmers of Famagusta who want to give to their children a practical education, which in few years will give them bread as soon as they finish, now they have the opportunity to send their children to this School of Commerce. In addition to the necessary theoretical education and success in English Examinations, our School provides brilliant opportunities for success in the Commercial Examinations of the Faculty of Teachers in Commerce of London.

ΝΥΚΤΕΡΙΝΑ ΦΡΟΝΤΙΣΤΗΡΙΑ
ΑΝΩΤΕΡΑ ΕΜΠΟΡΙΚΗ ΣΧΟΛΗ ΒΑΡΩΣΙΩΝ

| | |
|---------------------|--------------------------|
| Γάξεις διὰ | Γάξεις διὰ Matriculation |
| 1. Ἀγγλικά (ἀρχοῦς) | 1. Ἀγγλικά |
| 2. Ordinary | 2. Μαθηματικά |
| 3. Distinction | 3. Ἑλληνικά |
| 4. Στυλογραφία | 4. Λατινικά |
| 5. Λογιστική | 5. Ἱστορία |
| 6. Δακτυλογραφία | 6. Γεωγραφία |
| 7. Γαλλικά | 7. Φυσικά |

Κατ' οἶκον ἢ κατ' ἴδιον παραδόσεις εἰς ἀδυνάτους μαθητὰς.

Ἀπαιθύνονται :

Σ. Π. ΧΡΙΣΤΟΔΟΥΛΙΔΗΣ
 Διευθυντὴς Σχολῆς.

| Evening Classes for | Evening Classes for Matriculation |
|--------------------------------|-----------------------------------|
| English Language for beginners | English Language |
| Ordinary | Mathematics |
| Distinction | Greek Language |
| Shorthand | Latin |
| Accounting | History |
| Typewriting | Geography |
| French Language | Physics |

Figure 4. Advertisements of Famagusta High School of Commerce (“Anekartitos” Newspaper, 29 September 1943, p. 2) and Evening lessons (“Eleftheria” Newspaper, 28 September 1949, p. 3).

British sources and training. Particularly notable was the explicit reference (see Figure 4) in one advert to the children of “citizens and farmers” and the promise of practical benefits (“bread”) within a few years. This advert not only illustrated the importance of improving the employment opportunities of local inhabitants through the pursuit of “particular” qualifications (i.e. accounting), but also the significance of such qualifications in advancing their social mobility:

Many young people, although they are highly educated, do not have any practical qualifications, which will help advance their social mobility. They can very easily acquire a valuable resource – accounting. Accounting is a necessary qualification for every educated person, who will then be able to prepare the accounts and financial statements of any economic organization, private or public, and be equipped to undertake any type of financial management. (‘Alitheia’ newspaper dated 18 June 1926, p.4)

The continued poverty on the island also convinced increasing numbers of parents in rural areas to send their children to commercial schools so they could avoid the hardships associated with being farmers and breeders (see Table 5). Commercial education and

BOOK-KEEPING -- ΛΟΓΙΣΤΙΚΗ
Νέαι τάξεις Λογιστικής
εις τὸ
ΙΝΣΤΙΤΟΥΤΟΝ ΛΕΥΚΩΣΙΑΣ
ἀπὸ τῆς 15ης Ἰουνίου διὰ τὰς τρεῖς
ἑξατάξεις τοῦ Ἐμπορ. Ἐπιμελητηρίου
τοῦ Λονδίνου.

Κατόπιν τῆς μινύτης συρροῆς μοθητῶν ἡ Διεύθυνσις τοῦ Ἰνστιτούτου Λευκωσίας διαρρίσκει ἐπιπροσθετικῶς πρὸς τὸ ὑπάρχον προσηγορικὸν προσωπικὸν καὶ τὸν κ. Γ. ΣΥΡΙΜΙΝΗ, B. Sc. (Econ.) τοῦ Πανεπιστημίου τοῦ Λονδίνου διὰ τὴν διδασκαλίαν τῆς λογιστικῆς.

Διὰ τὰς ἀνωτέρας τάξεις λογιστικῆς (Higher) αἱ ὁποῖαι εἶναι ἀρισταὶ καὶ ὀρθαὶ καὶ λειτουργοῦν ἐπὶ τῇ βάσει τοῦ πλῆθους συγχρονισμῶν καὶ ἱστορηματικοῦ προγράμματος, θὰ γίνωνται δίκτοι μόνον ἀκούη 20 μαθηταί, διὰ τοῦτο εἰ παρακαλοῦνται οἱ ἐνδιαφερόμενοι νὰ ἀποταθῶν ἐγκρίτως εἰς τὴν διεύθυνσιν τοῦ Ἰνστιτούτου.

Τὸ Ἰνστιτούτον Λευκωσίας εἶναι παγκυπρίως ἀνεγνωρισμένον διότι διδάσκουν εἰς αὐτὸ καθηγηταὶ μὴ ὀρθίαν ἱστορηματικὴν κατάρτισιν.

Δίδακτρα χαμηλά ὡς ἀκολούθως: ELEMENTARY £ 1.0.0, CERTIFICATE £ 1.10.0 καὶ HIGHER £ 2.0.0 μηνιαίως.

ΕΚ ΤΗΣ ΔΙΕΥΘΥΝΣΕΩΣ

Book-keeping – Accounting

New Accounting classes at the Nicosia Institute since June 15 for the three exams of the London Chamber of Commerce.

Following a large influx of students, the Directorate of the Nicosia Institute has additionally appointed the current qualified staff and Mr. G. Syrimis B.Sc. (Econ.) of the University of London to teach Accounting.

For the higher accounting classes (Higher) which are excellent and perfect and operate on the basis of the most synchronized and scientific program, only 20 more students will be accepted, so those interested are kindly requested to contact the Institute in time.

The Institute is well-known in Cyprus because it is taught by professors with excellent scientific training.

Tuition fees are low as follows: ELEMENTARY £1.0.0, CERTIFICATE £1.10.0 and HIGHER £2.0.0 monthly.

ΙΝΣΤΙΤΟΥΤΟΝ ΝΕΟΚΛΕΟΥΣ
(Ἰδρυθὲν τῷ 1941)

Οἱ ἐνδιαφερόμενοι διὰ τὰ μαθήματα Certificate καὶ Higher τῆς Λογιστικῆς ὅταν νὰ προσέλθωσι εἰς τὸ «Ἰνστιτούτον Νεοκλεοῦς» σήμερον Τρίτην, ὥρα 7.30 μ.μ.

● — ★ — ●

Τὴν 1ην Ὀκτωβρίου θὰ ἀρχίσουν νὰ λειτουργοῦν τὰς διὰ τὰ Κατώτερα καὶ Ἀνώτερα Ἀγγλικά, Μαθηματικά, Στενογραφία, Δακτυλογραφία καὶ Λογιστικὴν Elementary.

● — ★ — ●

Αἱ ἐγγραφαὶ ἤρξαντο καὶ συνεχίζονται.

Neocleous Institute

(Established in 1941)

Those interested in the courses for Certificate and Higher in Accounting can come to the Neocleous Institute today, Wednesday, at 7.30 pm.

On the 1st of October, classes for the Lower and Higher English, Mathematics, Stenography, Typography and Accounting Elementary will start operating.

Registrations have started and continue.

Figure 5. Advertisements of Neocleous Lyceum ("Eleftheria" Newspaper, 1 June 1950, p. 4 and 23 September 1953, p. 4).

accounting skills thus provided the rural population with the opportunity to qualify for employment in government services, professions, and business. These areas were previously accessible only to the wealthy classes and those belonging to prosperous population groups.

The syllabi and curricula of most of the commercial schools were revisited over time in line with the requirements of job markets, including English language and commercial subjects (bookkeeping and accounting). New accounting courses at *Neocleous Lyceum* were added to prepare students for the three examinations of the

Table 5. Occupation on exploitation of the surface of the earth.

| | 1891 | 1901 | 1911 | 1921 | 1931 | 1946 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Farmer/Cultivators | 15,602 | 14,642 | 29,363 | 33,417 | 34,546 | 25,217 |
| Gardeners | 331 | 603 | 1,132 | 1,316 | 2,216 | n/a |
| Labourer | 8,476 | 12,882 | n/a | n/a | n/a | 16,702 |
| Shepherd and Cowherd | 4,725 | 6,229 | 7,326 | 7,344 | 8,761 | 4,535 |
| Woodcutter and Charcoal Burner | 239 | 309 | n/a | n/a | n/a | n/a |
| Field Watchman | 277 | 502 | n/a | 488 | 755 | n/a |
| Ploughmen/Agricultural labourers | n/a | 1,162 | 16,080 | 18,151 | 22,654 | n/a |
| Farm Stewards | n/a | 25 | n/a | 12 | 19 | n/a |
| Horse and mule/animal Breeders | n/a | n/a | 21 | 58 | 39 | n/a |
| Small farmers and agricultural labourers | n/a | n/a | 9 | n/a | n/a | 27,572 |
| Flock owners | n/a | n/a | n/a | n/a | n/a | 4,525 |
| Total Number | 29,650 | 36,354 | 53,931 | 60,786 | 68,990 | 78,551 |
| Total Population of Cyprus | 209,286 | 237,022 | 274,108 | 310,715 | 347,959 | 450,114 |
| Percentage from Total Population | 14% | 15% | 20% | 20% | 20% | 17% |

Source: Created by authors using Census 1891, 1901, 1911, 1921, 1931 and 1946. [The gaps are due to the data not available for that year or the change of the names/terms.]

London Chamber of Commerce, all relating to accounting. The school also organised several field visits, enabling students to observe and experience local companies, banks, and organisations such as the Bank of Cyprus and the Regis Ice Cream Factory. Such visits were meant to enable students to familiarise themselves with the business world, establish connections with their potential future employers and improve their communication and networking skills. Another school, the *Marathasa School of Commerce*, appointed a Practical Commercial Officer with a view to facilitating additional training and skills development programmes to students. Evidence of the students' job orientation was provided by the 21 July 1922 edition of "Kyrix", which reported that "108 graduates from the *Pancyprian Commercial Lyceum of Larnaca* obtained positions at banks as well as commercial and governmental jobs". An advertisement in the 5 June 1947 edition of "Paphos" also announced that 4 teachers, 5 bank employees, 19 employees of large commercial companies, and 4 university students, 36 with government examination certificates, graduated from *Paphos Commercial High School* in 1947.

Hence, during and after the third period of colonialism in Cyprus, the British educational system became embedded in the curricula of local commercial schools and the demand for examinations and certifications in line with the British education system steadily increased. The Colonial Government encouraged Cypriots to undertake higher education in Britain after they had graduated from commercial schools in Cyprus. This phenomenon can be characterised as the creation of a cadre of elites who could emulate, sympathise with and promote British values and traditions (see Raychaudhuri, 2001). The Colonial Government introduced scholarships (see Appendix 8) for individuals to pursue courses in chartered accountancy with the pre-condition that they would work for the Colonial Government for a few years upon their return. It is worth noting that the first Accountant General, the Auditor General and the Governor of the Cyprus Central Bank were all professional accountants, who held British qualifications. The success of those who had achieved ACCA qualifications was also covered by the media (see Appendix 9). Graduates pursuing British education gradually gained an "exclusive status" and were privileged in job markets. Local companies and organisations requested

such qualifications in and knowledge of commerce and accounting subjects as indicated in several job vacancies from that time:

An accountant (written in bold) bookkeeper who speaks the English language is required. Contact the Office, The Eastern & Col. Association Ltd, Nicosia.¹⁹

JOB VACANCY: Required for Limassol Offices of Ionian Bank Ltd, an experienced member of staff with good knowledge of the English language and Accounting and previous commercial experience. Satisfactory salary.²⁰

Gradually therefore, commerce and accounting emerged into an employable occupation and a discipline through which to achieve a certain level of social and economic status and mobility, setting the scene for the development of a local professional accountancy body.

6. Discussion and conclusions

In this paper, we sought to chart the emergence of commercial education and schools alongside the rise of bookkeeping and accounting as a subject matter in colonial settings. The focus of prior work exploring the British influence on non-settler colonies, has been on the “downstream” factors (see e.g. Annisette, 2000; Bakre, 2005a, 2005b; Chua & Poul-laos, 1993, 1998 etc.). Studies undertaken in other non-British colonies, for instance, Brazil, (see e.g. Araujo et al., 2017; Rodrigues et al., 2012), as well as in a number of other European countries (see e.g. Passant, 2016, 2022), have paid particular attention to higher commercial education. These studies have emphasised the imperial and colonial motives underpinning educational developments, as well as the rise of British-led commercial and accounting practice. Distinctively however, our study has sought to position these developments vis-a-vis the local social, political and economic settings, arising from the Greek Cypriot context in which the British administration was established, with the hope of Union with Greece and the coloniser’s (initial) non-engagement with the local educational system. At this stage, commercial and accounting education was only just beginning to emerge, but not primarily as part of the British colonial project (e.g. as in the case of Brazil, Araujo et al., 2017; Rodrigues et al., 2012). Local interest also supported such education given the dire economic conditions and the need to consider alternative opportunities for earning a living.

Hence, the findings show how the local secondary schools gradually embraced the British model of commercial and accounting education whilst attempting to maintain the “spirit of Greekness” in their commercial schools and through the curriculum. Building on Clarke and Varnava’s (2013) research, the paper further illustrates how the commercial schools became an important means of addressing the increasing demands and aspirations of rural people for a better future. This enabled the British colonisers to ostensibly pursue a social mobility agenda and to engender a cadre of accountants, bookkeepers, clerks, and bank employees necessary to serve a “modern” economy. We also

¹⁹In Greek: «Ζητείται ΛΟΓΙΣΤΗΣ διπλογράφος γνωρίζων και την Αγγλικήν. Αποταθήτε γραφείον, The Eastern & Col. Association Ltd, Λευκωσία». Source: “Phoni tis Kyprou” newspaper, 14 August 1920, p. 4.

²⁰In Greek: «ΚΕΝΗ ΘΕΣΙΣ: Ζητείται δια τα εν ΛΕΜΕΣΩ Γραφεία της ΙΟΝΙΚΗΣ ΤΡΑΠΕΖΗΣ ΑΤΔ., πεπειραμένος υπάλληλος, έχων καλὰς γνώσεις της Αγγλικῆς και Λογιστικῆς, ως και προηγούμενην εμπορικὴν πείραν. Μισθὸς ικανοποιητικὸς.». Source: “Eleftheria” newspaper, 24 December 1947, p. 2.

addressed the implications of Greek nationalism and resistance to British rule that were being fostered in the Greek Cypriot educational system. The British administration further attempted to persuade the local inhabitants of the benefits of subsequent opportunities offered by commercial and accounting education and, later, “British” professionalisation, potentially placating outright resistance. The increasing dominance of the British commercial education model, through the introduction of educational legislation, funding rules and administrative control in colonial Cyprus, as an example of conditioning factors, sheds light on the foundations that gradually came to underpin the development of the accounting profession after independence. Thus, we argue that local commercial and accounting education was allowed a space in which to flourish, with the curriculum of commercial schools being re-designed in English and adopting the syllabi used in British schools. This then provided a basis for the future “British led” professionalisation project.

Our study adds to prior accounting works on former colonies (see e.g. Bakre, 2005b, 2006; Passant, 2016, 2022; Poullaos & Sian, 2010; Susela, 1999; Uche, 2007; Wijewardena & Yapa, 1998), delineating the different antecedent factors and processes of colonial control that were at play through the secondary school system. Prior to British colonialism, educational infrastructure in Cyprus was built on being influenced by the Greek traditions and customs. However, commercial and accounting education promoted by the entrepreneurial minded local actors provided the British Empire with an important means through which to gradually counter such traditional influences and foster its own development and social mobility agenda. Relative to many European countries (Passant, 2016), the transformation and formalisation of educational structures in Cyprus took a systematic turn in rural settings, including the popularising of commercial education. Local inhabitants with commercial education forged strong connections with key actors within the British administration. At the same time, the acceptance of the British educational model was not straightforward and was marked by increasing scepticism and tensions. Unlike in other former colonies (see e.g. Annisette, 2000; Bakre, 2005b, 2006; Poullaos & Sian, 2010; Richardson, 1987), Cypriot commercial schools also sought to combine traditional and business-led education.

Overall, the establishment of local commercial schools provided an impetus for the imperial project and we argue that this was largely due to their founders and stated ethos. Some of these were relatively wealthy benefactors and had a rich understanding of work experience in foreign business environments, including running their own businesses abroad. Their beliefs and objectives motivated them to improve the employment and financial opportunities of local inhabitants by introducing new perspectives and ideas into local education and the business environment, notwithstanding the resistance offered by powerful societal actors such as the Church. This combination of social, political and cultural antecedents (i.e. the founders of commercial schools, syllabi, class structure, and Cyprus’ social status) interacted with the development of accounting education and bookkeeping. This was particularly evident in terms of the possibilities offered to students in rural areas to consider occupations other than those relating to agriculture.

In contrast to other colonisers such as the Portuguese (Araujo et al., 2017; Rodrigues et al., 2011; Rodrigues & Sangster, 2013), the British Empire pursued a strategy of promoting the British model of education and convincing locals, mainly those from deprived and marginalised groups, of the importance of the English language to ensure a better

future for their children. Due to the redesigning of school curricula, promotion of accounting education and the offering of scholarships for students to pursue higher education in Britain, Cypriots effectively became enthralled with the “superiority” of imperial education. This imperial strategy in relation to education contributed to the production of an administrative class who could also facilitate the flow of capital. It also helped to mitigate local resistance by promoting social mobility ambitions and employment opportunities. These outcomes differentiated Cyprus from the experience of many other colonies, where the empire-building process proceeded through an alliance with a small minority of elites (Davie & McLean, 2017; Wijewardena & Yapa, 1998). Additionally, the promotion of the British model of education in Cyprus is distinctive from the models used in other British colonies. For example, English was taught as a mandatory subject in schools in India and Nigeria, without any possibility for the locals to learn about their own culture and customs in a more formal way. This did not happen in Cyprus.

The paper contributes to extant work on the initiation and progress of commercial and accounting education over time, with a particular focus on secondary school systems. Firstly, the paper outlined the processes and strategies that the British imperial institution deployed in its efforts to mitigate or avoid resistance to the process of empire building. Attempts to delineate the empire-building process through education are, however, scarce in extant work (Cooper & Robson, 2006). In the context of other Portuguese colonies, for instance, Brazil, the establishment of commercial and accounting education was more focused on either controlling distant colonies or developing the skills of an existing elite to reap the economic benefits rather than promoting rural social mobility (Araujo et al., 2017; Rodrigues et al., 2011, 2012; Rodrigues & Sangster, 2013). Secondly, new insights have been generated regarding the educational structures of colonial territories in the field of commerce and accounting education with the involvement of local commercial schools, entrepreneurial actors and inhabitants, and the implications for social mobility (Craig, 2002). This helped to uplift marginalised and disadvantaged groups and consequently mitigate the forces of resistance. This educational model proved to be a success as it appeared to have been largely encouraged and reinforced amongst the local population. Last but not least, the paper has provided rich insights, as suggested by Clarke (2011) and Clarke and Varnava (2013), with regard to the teaching of commerce and accounting and the designing of local accounting syllabi in various schools on the island during the 1940s/1950s, mainly at secondary school level.

Having said this, we acknowledge that access to data sources in terms of the British influence in Ottoman schools is quite limited and this led us to focus more on the transformation of commercial and accounting education from a Greek Cypriot perspective. Further studies could therefore elaborate on our understanding of this transformation, by bringing out the key developments that might have taken place (or not) in the case of Ottoman institutions. The paper has also illustrated that a transformation in commercial and accounting education served as a precursor for professionalisation projects. Further studies are warranted to investigate the professionalisation project more generally as well as the establishment and operation of the local professional accountancy body in the post-independence era, particularly with a view to exploring the perpetuation of imperial legacies.

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