

# Accountability to the nation – The Finnish Lotta Svärd organization

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## **Abstract**

This paper focuses on a Finnish women's paramilitary organization called 'Lotta Svärd' in a wartime context, from 1939 to 1944. The aim is to find out what forms of accountability were shared by the women of Lotta Svärd. Three main forms of accountability were observed: *Accountability to the nation* took a masculine and military form in public, but had a private, feminine side to it including features like caring, helping and loving. *Financial accountability* was the second form of accountability. The third form of accountability was the organization's *accountability to women*, the organizational members serving in the war. This study is intended to contribute to accounting history research by presenting new forms of accountability, but also to gender research by increasing our knowledge of gender in the specific historical context of World War II.

**Keywords:** *nation at war, accountability, women's organization, army and womanhood, Finland, Lotta Svärd*

## **Introduction**

This paper examines accountability in a women's paramilitary organization called 'Lotta Svärd', whose members worked as volunteers with the Finnish Army in the years of the Second World War. I adopted a gender-historical perspective to study the different forms of accountability shared by the women in the organization.

The context of study is wartime Finland. Finland was a country at war from autumn 1939 to summer 1945, with an interim peace lasting from spring 1940 to summer 1941. Previously research on accounting in a war context includes the studies of Chwastiak and Lehman (2008), Black (2006), and Djatej and Sarikas (2009). War has generally been considered good for business, and (financial) accounting has served as a helpful tool for calculating the profits arising from the tumults of war. Accounting has been used to rationalize and normalize the violence in order to make war appear reasonable for business and to create new opportunities to make money, and also to render the intrinsic values of life inconsequential (Chwastiak & Lehman, 2008). Black (2006) investigated the role of women in a war situation, specifically the activities of women who were officially employed in accounting, clerical and management positions in the UK during the First World War. While the women in his study served on the home front in civil positions, the women in the Lotta Svärd organization worked on the war front, unarmed, nursing the wounded and supplying food to the troops. Djatej and Sarikas (2009), on the other hand, discussed the changing accounting practice in the Soviet Union in the course of World War II. The context of the present study is the same war, but the perspective here is that of Finland, which was at war with the Soviet Union. The Finnish Army was on the German side for the most of World War Two, and of the women who acted alongside the Finnish Army against the Soviet enemy in the war.

The viewpoint adopted for the study is gender-historical, as I believe that a feminine perspective to accounting may produce other ways of knowing – knowing that involves feeling, caring and sharing – as compared with a masculine representation, which tends to see the world for which accounting is done as something 'out there' (Carnegie, McMasters & Potter 2003; Dillard & Reynolds, 2007). This paper aims to contribute to accounting history as well as to gender research by presenting accountability as it was realized in a women's organization in the historical context of World War II. Another aim is to highlight the

experiences of these women and see how they made sense of the social world around them in a time of war (Ramazanoglu & Holland, 2002). Whereas war histories are mainly written by men and for men, my study aspires to give a fresh insight into women's roles in the war. In fact, these roles have had a significance that continues to be felt even in our days (Latva-Äijö, 2004; Olsson, 2005c).

The remainder of the paper is organized as follows. The next section reviews the previous literature on accountability, after which I describe the research methodology and the historical data used. This is followed by an introduction to the roots of the Lotta Svärd organization in Finnish war history and a review of its activities and values. I then present the forms of accountability and how accountability was understood and executed in the organization. The last section discusses the relationship of accountability and gender, from the past up to the present, in the light of feminist research. The enclosed photographs are intended to shed light on the wartime experiences of the 'Lottas', as the members of the organization were called.

### **Picture 1: A Lotta canteen on the front**



(Source: Syväranta Lotta Museum, Finland)

## Notions on accountability

There is no universally accepted definition for accountability, one of the key concepts for this research (Cooper & Owen, 2007; Sinclair, 1995). Although it is usually understood in financial or numerical terms, accountability can also be seen as an ethical concept, as a question of right and wrong (Machold, Pervaiz & Stuart, 2008; Oakes & Young, 2008, Messner, 2009; Ogden, 1995; Owen & Swift, 2000; Parker, 2007). Cooper and Owen (2007) linked accountability to corporate social reporting, defining it as “the duty to provide an account or reckoning of the actions for which one is held responsible” (Cooper & Owen, 2007). Roberts and Scapens (1986), in turn, suggested that accountability is not only about the responsibility to produce and give accounts. They point out that its importance lies in reducing the information and allowing it to bridge physical distances and become visible; in other words, accounts provide a form of presence at the lower levels of the organization. The authors further argued that in the absence of a “shared context of extensive mutual knowledge”, selectively transmitted accounting information can be used to convey a stylized image of the organization (Ahrens, 1996; Roberts & Scapens, 1986). Finally, as Sinclair (1995) saw it, accountability goes beyond the idea of holding to account: the management of accountability is associated with “an understanding of language and ideology, values and ethics, emotions and motivation” (Sinclair, 1995).

Ahrens (1996) observed the existence of different styles of accountability. According to him, a defining feature of the corporate processes of accountability is aligning the organizational rhetoric and practice with wider public discourses. The persons held accountable in an organization are the ones who actually create the style of accountability with their accounting processes (Ahrens, 1996). Ezzamel et al. (2007) approached corporate governance as a socially constructed phenomenon and associated its meaning with “the regulatory and the folk sources of meaning construction”. They distinguished two discourses of accountability: those related to the legislative obligations of companies to legitimate themselves, and those by which corporate actors legitimate themselves with each other in day-to-day activities (Ezzamel, Robson, Stapleton & McLean, 2007). Sinclair (1995), on the other hand, was able to identify five discourses on accountability in her interviews with top executives: political, public, managerial, professional and personal. She opened up fresh insights for research by suggesting that the definition of accountability changes with the actors’ ideologies, motives and linguistic meanings. (Sinclair, 1995)

There were certain distinguishing features about the forms of accountability shared by the women of Lotta Svärd. War transformed the embedded conceptions and assumptions regarding people's individual and collective duties. The idea of woman represented by the Lotta Svärd organization deviated from the feminine experience of being a wife and a mother. These women faced the moral obligation to sacrifice their own lives and the lives of their loved ones to the nation. This was in direct contrast to the prevalent role of women in Finnish society, which was to act for peace. Participation in national defence was not easily or without question considered suitable for mothers and young girls. The role of the Lottas, as I see it, was based on a moral reasoning between the public and the private: While the public morality said that women had a duty to contribute to the war effort, the private, inner morality emphasized feminine values like motherhood and caring (Benhabib, 1987; Oakes & Young, 2008; Shearer et al., 1993; Welsh, 1992).

## **Methodology and study data**

The amount of research on gender issues in accounting has expanded over the past several years (Napier, 2006; Walker, 2008). Recent contributions to accounting history research have dealt with themes like the oppression and subordination of women, women and the accounting profession, the public-private divide, and restoring women to history (Walker, 2008). Barker and Monks (1998), Emery, Hooks and Stewart (2002), Kirkham and Loft (1993), Loft (1992) and Lehman (1992) examined gender with respect to accounting as a profession. The studies of Carrera, Gutiérrez and Carmona (2001), Johns (2006), Carlos, Maguire and Neal (2006), Laurence (2006), Newton and Cottrell (2006), Walker (2006) and Wiskin (2006) investigated women's financial activities. Household, accounting and gender were the focus in the studies of Carnegie and Walker (2007a, 2007b), Walker and Carnegie (2007), Walker (2003, 1998), and Komori (2007).

Despite the increasing interest in gender issues within accounting history research, a feminist approach continues to be rare (Haynes, 2008; Oakes & Young, 2008). Nevertheless, a feminist approach can be useful because it motivates to examine and challenge prevailing power relationships in order to reveal what constitutes knowledge and how it is produced, disseminated and defended. Indeed, the suppression of women and their perspective in accounting history research also tends to suppress their values, feelings, being and acting (Carnegie et al., 2003). A feminist methodology, on the other hand, questions the traditional

understanding of ontology and epistemology. In fact, Haynes (2008) has argued that the idea of any distinctively feminist approach to methodology is problematic because feminists make choices in relation to all the key assumptions of ontology and epistemologies. According to her, feminism is not merely a perspective to research or a way of knowing, but an ontology in itself, a way of being in the world. Nor is it a purely subjective or objective ontology, but a way of being a woman in a men's world (Haynes, 2008) – or, like in my study, in a men's war.

The focus of this paper – a women's organization with a masculine and military ideology – provides an interesting context for researching women's lives and experiences and their making sense of life in the throes of war. The role of Finnish women had always been deeply grounded in agriculture and the home. Thus, with the exception of the leaders of Lotta Svärd, the majority of the organization's members were not professionally educated or working outside the home (Latva-Äijö, 2004). A women's traditional responsibility was to be a good wife and mother. But the Lotta Svärd organization had been established for national defence, and the duty of its members was to serve in war. This issue was not taken lightly, as shown by the many articles during the 1930s in which the question was debated. The women who joined derived their motivation for national defence mostly from Finnish history as well as the Bible (Söderström, 1929; Riipinen, 1929). In Lotta Svärd, the public and private dimensions of being a woman were effectively separated. The public woman was controlled by strict rules concerning her appearance and conduct (Welsh, 1992): she was expected to behave properly and correctly at all times.

The data for this study were collected from numerous historical sources. My primary sources were the filed documents of the Lotta Svärd organization including its financial records, ledgers and inventories from 1939 to 1944 and an abundance of minutes of its Central Board meetings from 1939 to 1944, as well as letters and other documents stored in the Finnish War Document Archives in Helsinki. This archive is huge, and the documents of the Central Board alone take up 23 shelf metres. An interesting piece of data for this study were the private files of Mrs. Irma Turunen, secretary of the Lotta Svärd organization during World War II, which are also stored in the War Document Archives.

My secondary source of data was the *Lotta Svärd* journal, which appeared in 22 issues a year, from 1929 until 1944 when the organization was abolished. Other sources used to create a picture of the Finnish Lotta included books, studies, films and webpages. The data are listed in Appendix A.

## The roots of Lotta Svärd

Finland belonged to the Kingdom of Sweden for a period of seven hundred years, until 1809, when it was invaded by the Russian army. The invasion was a consequence of a secret treaty between Napoleon and the Russian czar, Alexander I, declaring that countries like Sweden which did not join the so-called 'Continental System', a blockade against Great Britain, were to be regarded as enemies. Russian troops crossed the Finnish border in February 1808 and soon took Finland, making rapid progress over the country. An armistice was signed between the Swedish and Russian armies in November 1808 after Russia had invaded a major part of Finland's territory ([www.histdoc.net/history/history.html](http://www.histdoc.net/history/history.html)).

This war of 1808-1809, referred to as the Finnish War (*Suomen sota*), was documented by J.L. Runeberg into an anthology of poetry praising the heroes of the war. One such hero was Lotta Svärd, a woman who followed her husband to war. The poem of Lotta Svärd portrays her as a mythic figure, a caring and motherly woman, who also had a good sense of humour. After her husband died in the war she stayed with the troops, selling food and spirits to war-weary soldiers in front of her tent. For the bravest men in battle, whether rich or poor, she would pour spirits so that their cups were filled to the brim (Runeberg, 1848).

Finland remained a part of Russia for 108 years, and in 1917 declared itself independent. Soon after, a civil war broke out. Women took an active part in this war, serving as nurses for the wounded, providing food for the soldiers and taking care of miscellaneous office work. After the war ended in May 1918, the women who had participated in it in white army established a women's organization named after the myth of Lotta Svärd. The organization was registered in September 1920. (Kallioniemi, 1995; Kataja, 1986; Latva-Äijö 2004; Seila, 1975; Suomen lotat, 1986).

When the Civil War was over, Finland enjoyed a period of peace lasting two decades. Then, at the end of November 1939, it was attacked by the Soviet Union, and the Winter War began. By March 1940 both parties were willing to negotiate for peace. Finland had lost the war, and was required by the peace terms to make significant territorial concessions to the Soviet Union ([www.histdoc.net/history/history](http://www.histdoc.net/history/history)). Due to continued pressure from the Soviet side, Finland sought defensive assistance from Sweden and Great Britain. This failing, it turned to Germany for military aid. When 'Operation Barbarossa', Germany's plan to invade the Soviet Union, began in June 1941, cooperation between Finland and German intensified

and German troops arrived in Finland, taking up positions mostly in Lapland. The Soviet Union launched a massive air raid against Finnish cities on 25 June 1941. Finland declared war and also allowed the German troops stationed in the country to begin offensive warfare. This new war against the Soviet Union is referred to as the Continuation War. In September 1944, a truce was negotiated between Finland and the Soviet Union, although the final peace treaty was not to be signed until 1947. The truce terms were similar to those previously agreed in 1940 after the Winter War: Finland had to cede about one tenth of its pre-war territory to the Soviet Union. It was also required to legalize communist parties and to ban ‘fascist’ organizations such as Lotta Svärd. Finally, Finland had to expel the German troops remaining in its territory, which led to the so-called War of Lapland. (Jatkosodan pikkujättiläinen, 2005)

The number of Lottas serving on the war front in the years of World War II was around 10,000, but they did not carry weapons and were not trained in self-protection (Utrio, 2006). The women served in a variety of positions. As early as summer 1939, under threat of war, they were involved in building defence lines along the Karelian Isthmus, for instance, by supplying food to the builders. They served in air surveillance, worked as nurses, and arranged provisions and clothing for the army. One of the hardest duties was serving in the casualty evacuation centres, from where fallen Finnish soldiers were taken back home and laid to rest in their local churchyards. When the war ended the Lottas also helped in the evacuation of the population from Finland’s ceded areas. (Jatkosodan pikkujättiläinen, 2005; Latva-Äijö, 2004)

As noted, according to the truce terms Finland had to disband all military and ‘fascist’ organizations, as the Lotta Svärd organization was also claimed to be (Kemppainen 2005; Olsson, 2005b). The termination of Lotta Svärd caused fear, embitterment and sadness among the women who had served in the organization. Their Lotta membership cards, badges and memories were stashed away into cupboards and drawers, where they remained for five decades. In the postwar period of the 1940s and 1950s, the memory of Lotta Svärd was as much as buried: the Lottas were disparaged, and many lacked the courage to mention that they had been members of the organization during the war. The war histories written by men concentrated on the men’s war and completely overlooked the role of the Lottas and other women. In some Finnish novels by male authors the work of the Lottas was even traduced, which branded the women negatively for decades. All this began to change, however, as women gained more foothold in Finnish cultural life. The first documentary film about the Lottas was made in 1995, directed by a woman (*Lotat*, by Taru Mäkelä). Their experiences

were recorded in books and memoirs. The image of the Lottas was transformed, and today their wartime contribution is very highly esteemed (Mohring, 2009).

**Picture 2: Young Lottas in air surveillance service**



(Source: Syväranta Lotta Museum, Finland)

## **The Lotta Svärd organization**

The organizational structure of Lotta Svärd resembled the military. At the top of the organization was a Central Board comprising a chairperson and six regular and two deputy members. The Board was elected at the annual general meeting, whereas the chairperson was nominated by the commander-in-chief of the Finnish Army. The country was divided into district units with their own independent administrations, and subdivided further into local and village units. Responsibility for the different activities was assigned to sub-committees for nursing, provisioning, equipment, fundraising and social support, and office and signal services. Every woman who became a member of the organization was designated a position in a sub-committee based on her education and personal skills (Kallioniemi, 1995; Kataja, 1986; [www.suomenlottaperinnetti.fi](http://www.suomenlottaperinnetti.fi)).

The Lottas were no soldiers, but the significance of their contribution to the war was enormous. Every woman on the front took the place of a man. According to the organization's annual reports, Lotta Svärd had almost 173,000 members in 1943, the last year its membership was counted (Olsson, 2005b; Lotta Svärd -järjestön vuosikertomus, 1943). There was also a department for young girls, called 'Little Lottas' and later 'Girl Lottas', which was established in 1931 and by 1935 already had about 13,000 members. Girls were eligible to join the Little Lottas at the age of eight. The young girls learned nursing skills, and packed food and clothing to be sent to the unknown soldiers in the frontlines. But there were casualties as well: in September 1944 when the Finnish-Soviet war ended, 287 Lottas had died in service: 113 of them on the war front, 140 of diseases and 34 of accidents.

The values shared within the Lotta Svärd organization were fear of God, patriotism, temperance, goodness, loyalty and self-control. New members took their oath in a ceremony usually held in a church, where they pledged to serve for the sake of home, creed and fatherland, and fulfill their obligation of national defence. Every Lotta was expected to obey the rules known as the 'Golden Words'. The regulations concerning the women's behaviour, including greeting and appearance, were strict. (Kallioniemi, 1995). Lottas were recognized by their military uniform: a modest grey dress with white collar and cuffs and the organization's pin. The overcoat also had a military look. The outfit included a cap in summertime and a fur hat in winter, white or grey gloves, and simple, flat shoes. The Girl Lottas wore the same grey uniform as the Lottas.

**Table 1: The ‘Golden Words’ of the Lottas**

1. May the fear of God be the greatest strength in your life!
2. Learn to love your country and your people!
3. Value your lotta ideals. Only by following righteousness, purity and temperance can you be a true Lotta!
4. Always demand the most from yourself!
5. Be good!
6. Be loyal even in the smallest things!
7. When you encounter hardships, remember the greatness of our cause!
8. Respect your Lotta sisters and help them in their work; this will strengthen our sense of unity!
9. Remember the work of past generations. Honour your elders, for they have done more than we!
10. Be modest in behaviour and dress!
11. Submit to self-discipline, because it contributes to the organization’s discipline!
12. Lotta, remember that you represent a great, patriotic organization. Avoid doing anything that might hurt it or harm its reputation!

### Picture 3: Washing laundry in a Karelian lake



(Source: Syväranta Lotta Museum, Finland)

### Accountability in Lotta Svärd

An examination of the historical archives of the Lotta Svärd organization indicates that the Lottas shared various forms of accountability. The first was *accountability to the nation*, or the obligation to serve national and military defence. According to the organization's rules, the purpose of Lotta Svärd was to invoke and promote an ideology of home, creed and fatherland, and to contribute to the national defence spirit. Another central aim was to lift people's morale and will for national defence (Latva-Äijö, 2004).

Although the Lottas took an active part in the war, even the ones serving in the frontlines were unarmed. This was not by their own choice: the women themselves would have been willing to carry weapons and fight in the war like men. Debate on this issue had started already during the Civil War, but was called to an end by the Commander-in-Chief of the Finnish Army, Marshal Mannerheim, who wrote in 1918:

*"I expect help from Finnish women in meeting the many urgent needs of the army, like in nursing, making clothes, caring for the home and comforting those who have lost their loved*

*ones. Armed battle on the front, meanwhile, I hold to be the exclusive right and duty of men.”* (Latva-Äijö, 2004)

Being denied the right to fight as soldiers on the front was a disappointment for the leaders of Lotta Svärd. It meant that war was men’s work and that women were left as outsiders. During the period of peace in the 1920s and 1930s the Lotta Svärd organization, nevertheless, made heavy propaganda for war:

*We have to strive for eternal peace, and if there is a nation which will not submit to peace, then it must be forced* (Lotta Svärd, 1929).

*All endeavours that weaken the will for defence are against peace* (Lotta Svärd, 1929).

When the war broke out in 1939, the Lottas were mobilized and assigned either to the war front or to service on the home front. The Central Board of Lotta Svärd took charge of the link to national defence by organizing the aid to the soldiers on the front. This aid was not only material: Lottas operated field post offices, sending letters, magazines and radios to the front, and organized road shows to entertain the troops (Mäkinen, 2007). The Board also planned support for families who lost their father or their home in the war, and generally helped all victims of the war.

The Lotta Svärd organization also had *financial accountability*. This second form of accountability was frequently discussed at the meetings of the Central Board. The organization was subordinate to the state and to the commander-in-chief of the army, and thus received subsidies from the Finnish government. This financing was supplemented by fundraising events and lotteries arranged by Lottas, by publishing the *Lotta Svärd* journal and by accepting private donations. Lottas operated canteens on the war front, and managed a bakery and two training institutes for women. In addition the organization owned property and securities. At that time, the only mandatory financial statement was the annual inventory. The inventories of Lotta Svärd show that the financial state of the organization was sound and even grew stronger in the war years as a result of the Board’s activity in financial issues. Appendix B presents the organization’s inventories from the war years 1939-1944.

The third form of accountability in the Lotta Svärd organization is visible in the way it took care of its members, which I refer to as *accountability to women*. In this respect the most important duty was organizing the activities of the women who were assigned to the war front. They needed clothing and footwear, food and housing. It was far from easy to provide all this in wartime when there was a shortage of everything. Even though the Lottas on the front were paid no salary, they did receive a daily allowance plus free board and lodging.

Before being sent to their positions, they were also trained by the organization in specialized courses. Women working in hospitals or first-aid stations, for instance, attended medical courses. From 1941 onwards, the training subjects included veterinary medicine, radiotelegraphy and communication, among others. Instructions concerning the conduct of the Lottas had a special status in the agenda of the organization. Whether serving on the war front or at home, the women were expected to behave blamelessly at all times and follow the rules of the organization to the letter. The records of Lotta Svärd indicate that individual members were expelled for reasons of inappropriate conduct, alcohol, venereal disease or dishonesty. Expulsions were frequently discussed by the Central Board, particularly in the last years of the war, and several disciplinary decisions were made. Young girls under 20 years would not be assigned to the front, and women who gave birth to a child out of wedlock would be expelled from membership. A special commission for disciplinary action was set up in 1944.

The various forms of accountability were manifested in the concrete activities of the Lotta Svärd organization. The annual report of 1939 lists 18 specific activities executed during the year, which can be divided among three forms of accountability as presented in Table 2.

**Table 2: Activities of the Lotta Svärd organization representing three forms of accountability**

<b>Forms of accountability</b>		
<b>Accountability to the nation</b>	<b>Financial accountability</b>	<b>Accountability to women</b>
Supplying bread for the army	Christmas issue of the journal <i>Lotta Svärd</i>	Pins for skiing and hiking
Collecting food and clothing for the army		Medals for members
Caring for war veterans	Rules for fundraising	Housing for nursing assistants
Rules for nursing	Plans for financial activities	Lotta Svärd institute
Rules for veteran support programme		Membership statistics
Civil defence and gas alarms		Necessities for Lottas in service
Field kitchens		'Lotta Girls'
		Rules for advice and training courses

Among the different forms of accountability, the influence of the Lotta Svärd organization's accountability to its members can be felt in the life of Finnish women even today. The organization opened up a door to the outside world for thousands and thousands of women whose place had traditionally been at home. In this sense Lotta Svärd played a notable role for the emancipation of women in Finland (Latva-Äijö, 2004). Membership was very high in the last years of the war. Indeed, being a Lotta gave a good status to a woman. Had it not been for their uniform, military look, however, the Lottas might just have appeared as weak and vulnerable women, and the organization might never have gained such success. Yet, despite their almost masculine appearance, the women were not expected to deny their femininity and motherliness. Lotta Svärd actually constructed a model of an ideal woman: a woman who looked like a soldier, behaved like an angel, and had all the feminine virtues of caring, feeling and loving. She was a caregiver, a nurse and a cook. As the *Lotta Svärd* journal portrayed her, she was sporty and athletic, a woman who enjoyed skiing and exercise (Hiihtomestaruuskilpailut, 1929), had an international outlook and was interested in science and culture (Ahola, 1929; Krohn 1929), but was also romantic and beautiful and loving as well (Ramsay, 1929).

The various forms of accountability shared in Lotta Svärd became very concrete in autumn 1944, when it grew evident that Finland had lost the war (Olsson, 2005b). In a classified meeting in September 1944, the Central Board noted that the organization urgently had to arrange jobs for Lottas returning from the war front (Minutes of meeting, 22.9.1944, 1 §). At the next meeting the Board decided to look after those who had suffered from the war by establishing a Support Foundation of Finnish Women (Minutes of meeting, 28.9.1944, 3 §). The foundation's rules were approved in October 1944 and the Board also agreed to allocate funds to the new foundation (Minutes of meeting, 23.10.1944, 3 §). Finances were an important topic of discussion in Lotta Svärd towards the last days of the war, as it sought to hold on to its property in the Support Foundation. However, ownership was transferred to the Finnish state, and also the legality of previous contracts made by the now disbanded Lotta Svärd organization was reviewed (Olsson, 2005b).

#### **Picture 4: A nursing Lotta on the front**



(Source: Syväranta Lotta Museum, Finland)

**Picture 5: A Lotta kiosk on the front at Kivennapa**



(Source: Syväranta Lotta Museum, Finland)

## **Discussion**

The purpose of this study was to give voice to the thousands of women who served in the Lotta Svärd organization in a time of war, in order to offer new perspectives and extend our knowledge on the historical aspects of accountability and the gender issue (Krumer-Nevo, 2009; Ramazanoglu & Holland, 2002). The forms in which accountability emerged in Lotta Svärd give a better understanding of the role of women in wartime Finland. One of the findings of this study is that the organization's accountability to national defence and to its membership surpassed financial accountability, and that it made a significant contribution to the role of Finnish women. In an agricultural society like Finland at the time, the traditional gender relationship did not enable women to have the kind of the power and independence they could to assume as members of the Lotta Svärd organization. However, in return for this power and freedom, they had to conceal their femininity in public and dress in a soldier's uniform. The public role of the Lottas was strictly regulated: they were expected to stand on guard like soldiers and serve the nation even unto death. They were not allowed to show feelings like grief, suffering and loss. But as members of this powerful organization, they could contribute to the war effort by organizing and managing various aid and care activities as they deemed most efficient, and also organize training and development opportunities for other women. In other words, Lotta Svärd empowered its members. The public masculine appearance was necessary to be believable in an authoritative position in a gendered society. Instead of adopting the role of victims – which is often seen as the woman's role in war – the women of Lotta Svärd took a masculine role, working alongside men and refusing to be victimized because of their gender. Even if they did not reach the same positions as men in the war, it is likely that without Lotta Svärd, women would probably have been repressed to much lesser, auxiliary tasks in the war. In becoming a Lotta, a woman acquired the opportunity to gain a presence in society that extends to our days, and which actually transformed the history of gender in Finland (Latva-Äijö, 2004).

The Lotta Svärd organization represents a specific kind of society, a society only for women, where a feminist ontology is achievable to create knowledge of this kind of reality. What makes its history so interesting as a research subject is not just its past but also its links to the present. The link to our days is in the ontology of womanhood. Gender differentiation continues to persist: Women in the gendered society of the 1940s shared similar experiences as women still do in today's Finnish society. Like the women in wartime had to dress in men's uniforms, women still suppress their gender in order to be believable and to validate

themselves in circumstances where men hold the most power (Walker, 2008). Indeed, one example of a discipline whose mainstream literature is based on masculine theories is accounting research (Carnegie et al. 2003; Machold, Pervaiz & Stuart, 2008; Oakes & Young, 2008). Women's voice has not been heard equally as men's. Much like the Lottas dressed in uniforms to be on a par with men, so women in accounting research tend to focus mostly on topics defined and determined by men – in order to be considered credible as researchers.

Thus, gender does matter in war, and it matters in accounting history research. Being conscious of the gender aspect gives the opportunity to re-inspect and re-analyse history and the world. Knowledge is not created only through theory or language: in addition, it is personal, it is gendered, and it emerges not only in the experiences of the objects of research but also of the researcher (Ramazanoglu & Holland, 2002).

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## Appendix A. Data for the study

**Primary sources** for the study available at the Finnish National Archives, War Document Archives, Helsinki, Sörnäinen

### **The Central Board of Lotta Svärd**

Cash book 1.1.1938-31.8.1939

Cash book 1.9.1939-28.2.1941

Cash book 1.3.1941-30.6.1942

Cash book 1.7.1942-30.10.1943

Cash book 1.11.1943-23.11.1944

Inventories 31.12.1939

Inventories 31.12.1940

Inventories 31.12.1941

Inventories 31.12.1942

Inventories 31.12.1943

Inventories 23.11.1944

Ledger 1934-1939

Ledger 1936-1942

Ledger 1943-1944

Ledger 1940-1942

Minutes of central board meetings, 1937, 1938, 1939, 1940

Minutes of central board meetings, 1941, 1942, 1943, 1944-22.11.1944

Training plans 1939-1943

Work plans 1939-1943

**Private Archives** of Mrs Irma Turunen including letters, memoirs, clippings, instructions and publications

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[www.lottamuseo.com](http://www.lottamuseo.com)

[www.suomenlottaperinneliitto.fi](http://www.suomenlottaperinneliitto.fi)

**Films**

*Lotat* ('*The Lottas*'), directed by Taru Mäkelä, 1995

*Lupaus* ('*Promise*'), directed by Ilkka Vanne, 2006

*Suomenlahden sisaret* ('*Sisters across the Gulf of Finland*'), directed by Imbi Paju, 2009

## Appendix B. Inventories

	31.12.1939	31.12.1940	31.12.1941	31.12.1942	31.12.1943	23.11.1944
<b>ASSETS</b>						
Buildings	703 444.30	627 200.00	2 850 779.90	4 578 750.00	4 585 312.50	
Equipment	174 420.25	199 951.65	148 239.80	301 066.60	310 135.00	123 430.45
Securities	1 578 090.00	1 663 390.00	4 683 390.00	6 661 990.00	6 657 790.00	5 127 790.00
Lotta Institutes Syväranta and Sorja		100 000.00	294 346.50	1 147 538.40	1 196 677.15	
Lotta Home Arvola			43 500.00	55 000.00	55 000.00	
Lotta Bakery				924 008.35	700 000.00	317 400.00
Inventories	229 230.30	470 832.95	720 679.65	1 474 303.85	1 495 008.25	1 875 276.65
Outstanding loans		224 000.00	2 536 106.10		75 000.00	
Accounts receivable	704 435.95	515 123.70	1 878 889.65	3 670 674.65	3 751 039.75	2 734 860.60
At bank	6 460 454.05	12 607 109.85	2 491 526.00	4 636 529.90	4 058 425.50	3 469 466.89
Cash	34 381.10	123.55	2 178.35	168 907.00	271 573.20	6 837.90
	9 884 455.95	16 407 731.70	15 649 635.95	23 618 768.75	23 155 961.35	13 655 062.49
<b>LIABILITIES AND EQUITY</b>						
Equity	1 071 642.37	1 071 642.17	1 571 642.17	1 571 642.17	1 571 642.17	1 571 642.17
Donation fund	4 038 965.65	10 320 686.86				4 830 618.30
Christmas issue of <i>Lotta Svärd</i>	99 842.65					
Profit of previous years	25 000.00	781 759.45	655 065.10	655 065.10	1 096 600.80	
Profit of the year	686 059.45	389 695.65	208 821.20	1 334 077.80	725 246.02	1 448 919.33
Provisions						890 000.00
Liabilities	3 303 679.13	3 382 972.57	11 234 071.98	18 224 701.83	17 783 214.76	
Accounts payable	659 266.70	460 975.00	1 980 035.50	1 833 281.52	1 979 257.60	4 913 882.69
	9 884 455.95	16 407 731.70	15 649 635.95	23 618 768.42	23 155 961.35	13 655 062.49

