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# Accounting Historiography

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### Introduction

Accounting historiography involves a study of how and why accounting has been written about as an object of historical study, how historical writings on accounting have developed, and the main topics and themes of accounting history. While Chapter 3 studies the main subject matter of historical accounting research in recent years, this chapter concentrates on the development of accounting history as a body of knowledge, and reviews issues relating to the historical craft, such as the nature of evidence, how the accounting historian draws conclusions from evidence, the role of theory in historical accounting research, and how accounting history is communicated – the centrality of narrative and the possibility of other modes of history-writing. Although historical accounting research has at times been antiquarian, with an interest in collecting examples of old accounting materials, much recent accounting history adopts an interpretive and critical attitude to understanding the past. Accounting historians may be classified in terms of their underlying theoretical perspective, with different historians advocating the relevance of a range of economic and social theories for the understanding of accounting’s past, how accounting affects organizations and society, and change processes within accounting. Accounting historians continue to investigate both ideas and methods within accounting itself and the impact of accounting in broader contexts. The focus of enquiry includes both primary archival material and secondary sources.

### Defining accounting history

Over the last 40 years, there have been several attempts to clarify the nature and purposes of accounting history, from the American Accounting Association’s Committee on Accounting History (1970) to the survey of historical accounting research in the 1990s presented by Fleischman & Radcliffe (2005) and the present author’s review of historical accounting research published in the leading journal *Accounting, Organizations and Society* (Napier 2006). Many of the central contributions were summarized by Oldroyd (1999), who noted the increasing tendency of those seeking to understand accounting history to develop categories into which different research approaches (and researchers) may be placed.

#### Traditional and new histories

The most significant of these categorizations is the divide between ‘traditional’ and ‘new’ accounting history, the latter being described as ‘a loose assemblage of often quite disparate research questions and issues’ (Miller, Hopper & Laughlin 1991: 396), but characterized by an intensive use of social theory to define research questions and provide a structure for understanding and interpreting the research results. Although the labelling of social theory-driven historical accounting research as ‘new’ was perhaps a sign of arrogance, it helped to expand interest in historical research beyond the relatively small group of specialists who had previously dominated accounting history. Despite the fears of ‘traditional’ researchers that the ‘new’ accounting history was downgrading careful archival research in favour of grand theorizing (Fleischman & Tyson 1997), the general tendency of recent years has been for researchers from different ‘streams’ to appreciate the complementary contributions that their respective approaches may make to an understanding of accounting’s past (Fleischman & Radcliffe 2003).

The debate between the ‘traditional’ and ‘new’ historians, even though it has resulted in a form of rapprochement, has emphasized historiographic issues. What is the role of theory in historical accounting research, and which theories are likely to prove most cogent? What counts as a significant research question, as evidence, as reasoning? Is narrative the main way in which histories are communicated, or is there space for a ‘counter-narrative’ (Funnell 1998a)? How does the historian cope with the absence of written or even oral evidence? If early accounting historians did not reflect on these issues, more recent historians have had to ask themselves questions such as these, even if their actual practice as historians remains close to ‘tradition’.

#### An alternative categorization

Instead of the ‘traditional’/ ‘new’ dichotomy, it may be more helpful to separate historical accounting research into two other categories. The first of these may be called ‘history of accounting’. Here, the researcher’s objective is to understand accounting as a set of procedures or practices. Researching the ‘history of accounting’ is likely to involve the study of original accounting records, or secondary literature such as books and professional journals documenting how accounting was actually undertaken in the past. Researchers may seek to explain as well as describe the phenomena of past accounting: this may involve drawing on a theory to help pose and answer questions as to why accounting took the form that it did, why individuals and organizations adopted particular methods and rejected others, why accounting ideas emerged and changed at particular points in time. Theoretical explanations could be both economic (for example, that a particular accounting method provided reliable information at lowest cost) and social (for example, that an emerging accounting idea was influenced by new discourses within a specific society). Much of the research within the ‘history of accounting’ category is likely to focus on technical matters such as the details of accounting practices and the form and content of accounting records, but such research is likely to go beyond simple description in order to develop understandings. For example, ‘history of accounting’ research could be motivated by a desire to understand how current accounting ideas and methods have developed. A concept that is often appealed to in this category of historical accounting research is ‘evolution’ (American Accounting Association 1970). Although this may imply that the researcher sees modern-day accounting practices and ideas as the culmination of a process of progress, some researchers regard a study of accounting’s past as providing a perspective from which today’s practices may be viewed as contingent rather than necessary (Napier 2001).

The other category is ‘socio-historical accounting research’, where the researcher is primarily concerned with how accounting impacts on specific individuals and organizations, and more broadly on society. This category of historical accounting research shares characteristics with historical sociology (the study of past events using methods and theories drawn from sociology or social theory). Much of the ‘new’ accounting history emerging in the late 1980s and early 1990s showed the clear influence of theorists such as Marx, Weber, Foucault, Habermas, Derrida, Latour and Giddens, as well as sociological ideas such as institutional theory, feminist/gender theory and social constructivism. This category of historical accounting research often used an examination of key events (in some cases quite recent, in other cases several decades if not centuries in the past) as a means of gaining some insight into current situations. A common theme of such research is that accounting plays deep and complex roles in modern society that need to be excavated and revealed in order to gain an adequate understanding of how individuals are controlled, restricted and in some cases enabled through the use of records and calculations.

The two categories of historical accounting research are, or should be, mutually supportive, if we accept that accounting is shaped by its environment but also feeds back into shaping the world in which it operates. For example, the development of standard costing in the years around 1900 may be documented by reference to contemporary writings by accountants and engineers (Epstein & Epstein 1974), or explained as a specific case of the rational pursuit of profit by businesspeople (Johnson & Kaplan 1987: ch. 3). In these approaches, the researcher seeks to understand and explain the emergence and adoption of a specific accounting method as a consequence of external environmental factors. A ‘new’ accounting history of standard costing could also seek to explain the emergence of the method, but now by reference to emerging ideas of the administration of society centring on attempts to make individuals, in society and in specific organizations, ‘visible’ and ‘calculable’ (Miller & O’Leary, 1987). In this explanation, standard costing is not just a form of measurement but actually acts on people in the organization to affect and change their behaviours. It also presents a model that can inspire the use of similar types of calculation for controlling and modifying the behaviour of individuals in other social settings. The object of research is an understanding, not just of an accounting method, but more significantly of the impact of that method on broader social ideas and practices.

### The development of accounting history

#### European beginnings

In his comprehensive international survey of 19th and early 20th century accounting researchers, Mattessich (2003) provides a list of early contributors to the literature of accounting history, bringing out the extent to which Italian and, to a lesser extent, German scholars dominated the field until an English-language literature of accounting history began to emerge around 1900. Mattessich also indicates the continuing significance of a range of national traditions of historical accounting research, with important work in countries such as France, Belgium, the Netherlands and Spain within Europe and an emerging interest in accounting history in Japan. The ‘Italian school’ of accounting history has been explored in depth by Zan (1994), who documents the way in which scholarly writers on accounting theory and practice, from the 19th century, tended to support their current theoretical analyses by interpreting, or reinterpreting, the development of accounting ideas and methods. For example, Giovanni Cerboni, a leading member of the ‘Tuscan school’ of accounting theorists, and advocate of *logismografia* as a ‘scientific’ method for ‘representing administrative facts’ (Zan 1994: 281), underpinned his theoretical expositions (for example, Cerboni 1886) with a chronological survey of Italian writings on bookkeeping and accounting, and surviving Italian accounting records (Cerboni 1889). This trend was to continue into the 20th century, with central Italian textbooks such as Besta’s *La Ragioneria* (1922) containing chapters on such historical topics as early Italian double-entry treatises and records, and other accounting approaches such as the ‘cameralist’ system used by governmental bodies.

An early German contributor to the accounting history literature was Ernst Jäger, who was typical of early historians of accounting in concentrating on the historical development of double-entry bookkeeping (Jäger 1874), with much reference to early Italian and French sources. A greater focus on accounting’s development in Germany itself was offered by Penndorf (1913), drawing on archival materials and early treatises. Early accounting historians were often bibliophiles, fascinated with reading, and in some cases collecting, early books on bookkeeping, accounting and commercial practices. An important collector was Karl Kheil, whose books were ultimately acquired by the Institute of Chartered Accountants in England and Wales (Yamey, Edey & Thomson 1963: v). Kheil had translated the first printed book on double-entry bookkeeping, Luca Pacioli’s *Tractatus de Computis et Scripturis* (part of his *Summa de Arithmetica*) of 1494, into German (Kheil 1896); there had been an earlier German translation by Jäger (1876). Kheil’s book was translated into Spanish (Kheil 1902) by Fernando López y López under the grand title *Historia de la Contabilidad* (‘History of Accounting’), representing one of the earliest contributions to Spanish accounting historiography (González Ferrando, 2006). This interest in early writings on bookkeeping has been one of the more significant and persistent historiographic trends, and translations of books such as Pacioli’s continue to emerge. The quincentenary of the publication of Pacioli’s *Summa* stimulated renewed interest in this first and highly symbolic accounting textbook (see for example Hernández-Esteve 1994 for a discussion of translations, including his own). However, Pacioli’s name has been regularly mobilized by accounting writers wanting to lend the authority of history to their work (Carnegie & Napier 1996: 9-11).

#### English-language contributions

The bibliographic theme is also shown in one of the earliest English-language histories, Benjamin Foster’s *The Origin and Progress of Book-keeping* (Foster 1852). This is an annotated list of mainly British and American books on accounting published before 1850. Previts & Merino (1998: 80) describe this book as ‘a unique and historical reference point’, as it identifies a wide range of early English-language writings on accounting. Other early English-language histories demonstrate another important historiographic trend: an interest in accountants – the people involved in preparing and increasingly auditing accounts – as well as accounting as a practice. An early example of this type of history was Beresford Worthington’s *Professional Accountants* (1895), and the most important was Richard Brown’s *A History of Accounting and Accountants* (1905). This book, compiled by the Secretary of the Society of Accountants of Edinburgh to mark the 50th anniversary of the Society’s Royal Charter, was at the same time a celebration of the professional status of chartered accountants in Scotland and propaganda for the idea that the accountancy profession should be regarded as equal in status to more established occupational groupings such as medicine and law, on the basis of accounting’s deep historical roots. Hence the book emphasises the early origins of accountancy practice in ancient and classical periods as well as more current forms of accounting. Another early English-language general history was Woolf’s *A Short History of Accountants and Accountancy* (1912).

Although accounting was established as a component of university business education in many European countries by the early years of the 20th century (Zambon 1996), university-level accounting education was slower to emerge in the UK (Napier 1996) and USA (Previts & Merino 1998: 150). One of the earliest full professors of accounting in the USA, Henry Rand Hatfield, appealed to accounting’s early origins and long history as a justification for its inclusion on the university curriculum (Hatfield 1924; see also Zeff 2000), and his arguments were aided by an emerging interest among social and economic historians about the role of accounting in business development. The most significant contribution came from the German economic historian Werner Sombart, whose views were expressed in his compendious *Der Moderne Kapitalismus* (1919 – see Chapter 15 for a discussion of the relationship between accounting and capitalism). The links between calculation and economic success drawn by Sombart had previously been expressed by other scholars, for example Max Weber (Miller & Napier 1993: 635). Contemporary accounting historians, however, found that Sombart’s emphasis on double-entry bookkeeping resonated with their own bibliographic interests in double-entry treatises stemming from Pacioli’s initial work. In *Accounting Evolution to 1900*, undoubtedly the most influential English-language work on accounting history of the pre-War period, A. C. Littleton (1933) drew heavily on double-entry bookkeeping treatises to narrate a story of progress.

Littleton was aware that accounting could have an impact on the social and economic environment in which it operated, but put more stress on the external factors that stimulated accounting to change and develop. He suggested that there were various preconditions for the emergence of a systematic bookkeeping: writing, arithmetic, private property, money, credit, commerce and capital. These preconditions seem to fit double-entry particularly well, since it is a written, monetarized method of recording commercial transactions (frequently based on credit rather than cash exchange), and it emerges alongside modern capitalist economies. As Miller & Napier (1993) note, the tendency to equate systematic accounting with double-entry bookkeeping had historiographic significance, because it encouraged researchers to focus their attention on double-entry records (or, given the scarcity of surviving accounting documents, on double-entry treatises), at the expense of other forms of systematic record-keeping and accounting (such as the charge and discharge system used on medieval manors and in a wide range of ‘stewardship’ contexts until comparatively recently – Baxter 1980). Littleton’s work also tended to induce a ‘periodization’ in the thinking of accounting historians, with accounting appearing to emerge as a systematic activity with the Italian renaissance and the coming of double-entry, the industrial revolution creating a need for more sophisticated records of cost for manufacturers, and the emergence of the modern corporation stimulating a demand for professional accountants to act as auditors and business consultants (Carnegie & Napier 1996: 12).

By the 1930s and 1940s, accounting’s past and historical development were attracting interest from economists and economic and social historians as well as accounting scholars. A key contributor to the more traditional accounting history literature over several decades has been the economist Basil Yamey, who was one of many accounting historians to be fascinated by old books (Yamey 1978). His critique of the ‘Sombart Thesis’ on the importance of double-entry bookkeeping to the rise of capitalism (Yamey 1949) was based on a study of early bookkeeping treatises in several languages. Yamey spent most of his career at the London School of Economics (LSE), where early accounting scholars such as Ronald Edwards (1937) had shown an interest in accounting history. After the Second World War, when the LSE became one of the most important centres of accounting education and research in the UK, historical research continued to be of great interest to teachers such as Baxter (1956), Solomons (1952) and Edey (1956).

With Littleton, Yamey edited *Studies in the History of Accounting* (Littleton & Yamey 1956), a collection of both reprinted material and specially-commissioned articles covering a wide geographical and chronological spread. Chapters such as those by de Ste. Croix on Greek and Roman accounting, de Roover on bookkeeping in medieval Italy, Jackson on British bookkeeping treatises, Pollins on early railway accounting, Edey & Panitpakdi on the law relating to company accounting, and Nishikawa on early use of double-entry in Japan, have remained classics of the literature. The collection, however, reflects preoccupations of many accounting historians of the time in being international until around 1600, largely Anglocentric thereafter, with a focus on double-entry and little attention given to costing and management accounting, or to the accountancy profession.

#### Developing a discipline

Similar biases may be observed in a range of general and more specific histories emerging in the 1950s and 1960s. The substantial accounting history offered by the Italian scholar Melis (1950) concentrates on the period before 1840, with emphasis being placed on accounting in the ancient world, a description of medieval and early renaissance Italian records (mainly double-entry), a review of treatises after Pacioli with little reference to practice, and a hurried coverage of more modern developments. Melis did not neglect cost accounting, but exemplified it using double-entry accounts. A general history written in French by Vlaemminck (1956), a Belgian scholar, attempts to be comprehensive by beginning in the ancient world and finishing with modern management accounting (the final part of the book is titled ‘accounting in the age of the scientific organization’), though again with an emphasis on double-entry practice before 1500 and double-entry theory after that date. Outside Europe, a pioneering history of cost accounting by Garner (1954) described the emergence of ideas and methods relating to the measurement of production cost in the period up to 1925, with a particular emphasis on the writings of accountants and engineers. Again, descriptions in articles and textbooks of actual or potential accounting methods are allowed to stand in for reference to original business records.

By the mid-1960s, Parker (1965) was able to compile a bibliography of 231 items, ranging from book-length general histories (in a range of languages) to short papers and notes, covering a wide range of topics, and almost all written in English. By far the most prolific author in Parker’s list was Yamey, with 19 entries (Raymond de Roover had seven entries, Littleton six, while most authors had one or at most two entries). Early Italian accounting features strongly, as does mercantile accounting from England and Scotland. On the other hand, few items reflect interest in accounting after about 1850, in particular themes such as costing, accounting by companies and auditing. With the growth in accounting as an academic discipline in many countries during the 1950s and 1960s, historical accounting research was to grow alongside other research approaches, and the establishment of new academic journals provided a wider range of outlets for scholars.

As well as experiencing a growth in publication opportunities, accounting history began to benefit from institutional interest. In 1968, the American Accounting Association set up a Committee on Accounting History (see Chapter 1). The committee defined accounting history as ‘the study of the evolution in accounting thought, practices, and institutions in response to changes in the environment and societal needs’, noting that accounting history ‘also considers the effect that this evolution has worked on the environment’ (American Accounting Association 1970: 53). An understanding of how accounting had changed in the past was seen as providing an appreciation of change processes in accounting.

Further institutional developments stimulated historical accounting research. In 1970, an International Congress of Accounting Historians took place in Brussels, organized by Ernest Stevelinck, a professional accountant and bibliophile who had been responsible for the first translation of Pacioli’s *Tractatus* into French. Stevelinck had ambitious plans for international collaboration, and built on his personal links with scholars and amateurs in many countries to encourage historical research. In the USA, the Academy of Accounting Historians was established in 1974 and began to publish a newsletter, which from 1977 became the *Accounting Historians Journal*, published twice a year. An Accounting History Society had been set up in 1972 in Britain, and other national bodies were to follow. Yet by the mid-1970s, historical accounting research was a fringe activity, with a small number of dedicated researchers and a rather larger group who combined an interest in accounting history with research addressing more contemporary issues, working in the context of a ‘mainstream’ of accounting researchers who had no interest in, and indeed strong theoretical and methodological objections to, historical accounting research.

#### Reaching maturity

By the 1970s, a desire to understand change processes in accounting led various researchers to examine historical accounting research for insights. Goldberg, an Australian academic accountant with a strong interest in accounting history, provided both an intellectual and a methodological justification for studying accounting from a historical perspective, suggesting that this would ‘give us appreciation of how our current practices and problems came into being. . . . [I]t should provide tools of thought for solving problems, not only by showing us how our predecessors solved or failed to solve some of their problems but also through its requirement for painstaking, meticulous accuracy in the examination of material’ (Goldberg 1974: 410). However, to the emerging generation of researchers imbued with a desire to understand accounting not just as a technical but also as a social phenomenon, this type of history was regarded as ‘partial, uncritical, atheoretical and intellectually isolated’ (Hopwood 1985: 366). A new, more theoretically-grounded style of accounting history was called for.

One obvious theoretical foundation for accounting history was economics, and the emerging transaction cost economics that was also beginning to influence research into the choice of accounting policies and procedures in modern organizations began to appear in historical writing (Johnson 1981, 1983). Earlier historical researchers had tended to overlook the modern corporation as a site for accounting, but economists were identifying a central role for accounting in such organizations, to provide the co-ordination that in a market setting was achieved through the price mechanism. Accounting numbers could be seen as economically useful within a complex organization for tracing costs to products, not only for control purposes (for example, helping to reveal waste) but also as a crucial input into the determination of prices for businesses that were no longer price takers in competitive economies but often price makers in situations of monopoly or oligopoly. Economic theory provided uses for accounting information not just within the organization but also externally in a world where corporate ownership was rapidly becoming divorced from control. Accounting could be used to monitor managers and both prevent them from acting against the interests of owners (and indeed other external stakeholders) and, more positively, provide the basis for performance-based incentive plans. Within such a conceptual framework for the modern corporation, accounting could be regarded as a technology of economic calculation, but certainly not a neutral technology. If some commentators (for example, Watts & Zimmerman 1983) tended to view conflicts over accounting policy choice and audit as unproblematic workings-out of economic processes, other researchers were beginning to regard such conflicts as amenable to understanding and analysis through a range of social and political theories that saw the conflicts as anything but unproblematic.

#### Marxist perspectives on accounting history

A particular example of theory based on social conflict is Marxism. Within the historical accounting literature, early advocates for a Marxist accounting history were Tinker & Neimark (1987, 1988). These writers argue that the transaction cost economics view of the role of accounting emphasizes the concept of ‘economic efficiency’, so observed accounting practices are theorized as the least-cost solutions to technical problems of co-ordination and management. Tinker & Neimark criticize this view on three main grounds. First, they suggest that the basic concept of ‘efficiency’ is ideological rather than socially neutral; secondly, they identify a circularity of reasoning (by definition, only efficient methods survive, so the methods that survive must by definition be efficient); and thirdly they note that transactions cost explanations tend to take the ‘human’ dimension out of the analysis (Tinker & Neimark 1988: 57). By contrast, it is suggested that the modern business organization must be studied as a principal site of social conflict, not only between capital and labour, but also between different groups, including ethnic and gender groups. From this perspective, entities such as the State are not seen as neutral legislators and enforcers of contracts, but as allied with capital against labour, consumers and other sectors of society.

A Marxist influence may be identified in historical accounting research that makes use of the concept of the ‘labour process’ (for example, Armstrong 1985, 1987), where cost accounting and budgeting-based control systems are viewed as mechanisms for controlling labour, and financial reporting is theorized as a process for allocating surplus value among different ‘fractions of capital’. The Marxist approach has been taken furthest by Bryer (2005), who has suggested that changing ‘modes of production’, most particularly the transition from feudalism through mercantilism to capitalism as exemplified by the British Industrial Revolution, can be associated with changes in modes of accounting.

Marxist approaches to historical accounting research emphasize important factors that the more traditional histories of accounting had tended to downplay if not ignore: the ways in which accounting calculations in themselves promote particular kinds of social order and inhibit others, the roles of accounting in establishing relationships of control and in empowering some while disempowering others, the central role of the state. These were all factors identified by Anthony Hopwood (1981) as crucial for a critical understanding of a rapidly changing accounting domain. Hopwood was editor of a relatively new journal, *Accounting, Organizations and Society* (first published in 1976), whose primary area of interest was the social and organizational impact of accounting. Hopwood himself was enthusiastic about history, and the journal was to become a central advocate of ‘socio-historical accounting research’. Although the theoretical perspectives adopted by researchers ranged widely, there were two main inspirations: Marx and the French theorist Michel Foucault.

#### Foucault and historical accounting research

Foucault appealed to some accounting historians because he saw what appeared to be technical practices (such as accounting) as fundamentally based in ‘discourse’ – in language as practised at a social level. Accounting is not just about measuring phenomena such as ‘income’ or ‘cost’, or keeping track of resources, but accounting is used to construct categories or concepts, such as the ‘standard cost’ and the ‘efficient worker’, which themselves are mobilized in organizations and societies. Foucault stressed the intimate association between power and knowledge: those who have power are able to define what counts as knowledge (for example, what is measured, recorded and reported), while the knowledge thus produced can be used not just in a blatantly coercive way (as a Marxist would probably suggest) but in more subtle and personal ways, indeed, in some situations may even ‘empower’ individuals, enabling them to act in ways that would previously not have been conceivable. For example, the use of standard costs based on the time-and-motion studies encouraged by ‘scientific management’ could be seen as a bid on the part of capital to extract greater productivity and hence more surplus value from workers, but could also be interpreted as making workers more aware of their repetitive actions and thus potentially reducing effort.

The Foucauldian research programme in socio-historical accounting research has been one of the central aspects of the ‘new accounting history’. It has concentrated on how accounting makes ‘visible’ various activities of human life and behaviour, using concepts such as the ‘calculable man’ (Foucault 1977: 193) to interpret accounting methods such as standard costing as helping to construct the worker as a ‘governable person’ (Miller & O’Leary 1987). This approach tends to view standard costing as part of a discourse of government emerging at the end of the 19th century, as the state (and organizations in general) seeks to achieve a more detailed form of administration over the lives of citizens. Foucauldian researchers have also made methodological claims about how historical research in accounting should be undertaken.

An early review of Foucauldian historical accounting research was provided by Napier (1989), as the main example of a research approach labelled ‘contextualizing accounting’. This paper was one of several contributions designed to influence the growing research literature in accounting history. This literature was encouraged by the creation of new academic accounting journals (see Chapter 1), some specializing in historical research and others, though more general in their scope, willing to publish historical work. At the same time, first Arno Press and later Garland Publishing were reprinting many original accounting works and compilations of articles published in often hard to access sources. Expansion of the literature of accounting history tended to be coupled with greater theoretical and methodological rigour, something that most (though not all) contributors to a developing stream of historiographical writing within accounting history were keen to advocate.

#### Historiographies of accounting history

As already noted, Oldroyd (1999) has compiled a thorough survey of many of these historiographical contributions, so only the main writings are mentioned here. Previts, Parker & Coffman (1990) propose a range of broad subjects for research: biography, institutional history, development of accounting thought, general history of accounting, critical histories, data bases (including bibliographies) and historiography itself. They advocate a typical social science research model, beginning with problem or hypothesis formulation, applying rigorous methods to clearly identified and evaluated data, and drawing conclusions in terms of the objective of the research. Merino & Mayper (1993) see a key role of historical accounting research as being the provision of a critical commentary on ‘archival/empirical’ research using historical accounting data sets, to ensure that such research fully takes into account institutional and social factors that could be relevant in providing a more ‘plausible story’ of events being examined. Carnegie & Napier (1996) call for what they label ‘critical and interpretive histories’, and suggest a range of topics and approaches in which such critical and interpretive histories could be of interest. Some of these – examining surviving business records of firms, biography, institutional history, public sector accounting – are areas of research that have long been central to historical accounting research. Others, such as prosopography (the collective biography of a group of well-defined individuals, for example, the founders of a professional body), were less common within accounting history. Carnegie & Napier (1996) strongly supported the use of alternative research methods, in particular oral history (see also Hammond & Sikka 1996), and called for comparative international accounting history (see also Carnegie & Napier 2002).

More recently, despite concerns expressed by Fleischman & Tyson (1997) that archival researchers in accounting history were an ‘endangered species’, there has been growing realization that historical accounting research must at the same time be firmly grounded in archival evidence and have a clear theoretical perspective to provide a coherent philosophical basis and a rigorous structure. This does not imply that all historical research in accounting needs to use archival material directly – it is quite appropriate, for example, for researchers to make use of the labours of others in locating, extracting and transcribing primary materials (whether these are accounting records or original literature relevant to accounting), so long as they are conscious that ‘examination of original accounting documents is crucial in giving our theories and generalizations some empirical content’ (Napier 1989: 240). However, as a recent historiographical contribution calling for ‘confluence’ between the traditional and new streams of accounting history puts it: ‘it is not enough, and it may be quite wasteful, for authors to simply present historical materials without a sense of how they illuminate broader developments of accountancy in the field’ (Fleischman & Radcliffe 2003: 22).

At the beginning of the 21st century, historical accounting research has certainly reached a stage of maturity, with both the more traditional ‘history of accounting’ and the more recent ‘socio-historical accounting research’ streams constituting vibrant bodies of knowledge. Despite this, Fleischman & Radcliffe (2005) are pessimistic about the continued buoyancy of accounting history in the United States. They see threats from a dominant econometric orientation in accounting research, where statistical analysis of large data sets is carried out with little consciousness of the contexts within which the data emerged. Much historical accounting research is more like case study work, capable of generating insights but less easily generalized than statistical analysis of large samples. The challenge for historical accounting research is to continue to offer insights, firmly grounded in evidence and at the same time theoretically rich. Hence, in the next section, the broader philosophical and methodological issues of accounting history are considered.

### Theories, methods and evidence

#### What counts as accounting

How does theory help the accounting historian? Are there specific issues relating to how the historian should go about the process of research? How can researchers convince themselves of the validity of their conclusions, and how can they go about convincing others? Despite their disagreements over which theory is likely to be most helpful in providing a foundation for understanding accounting’s history, there has been wide agreement on methodological issues. Methodological disputes have tended to focus on the scope of accounting history, and on the presentation of historical arguments. Miller & Napier (1993: 631) refused to offer a definition of accounting: ‘There is no “essence” to accounting, and no invariant object to which the name “accounting” can be attached.’ This reflected both the wide range of activities currently described as ‘accounting’ and/or undertaken by individuals and organizations describing themselves as ‘accountants’, and also the dramatic expansion in such activities since the 1960s. It also left open the scope of research into ‘accounting’ – Miller & Napier (1993) advocated a wider view that could potentially encompass any form of record-keeping, rendering of account, or use of structured and systematic information in the context of personal and organizational management. More recently, Carmona, Ezzamel & Gutiérrez (2004: 34) have suggested that: ‘Accounting is a constructor of economic value, and this “essence” is invariant across time and space.’

Although ‘history of accounting’ tends to limit its attention to records of transactions and activities expressed in monetary form, or used for purposes such as planning and controlling individual and organizational activities (for example, inventory records used to control against waste of physical resources), ‘socio-historical accounting research’ has cast its net much wider. Napier (2006) has suggested that two of the key characteristics of the new accounting history are ‘broadening conceptions of accounting’ and ‘widening arenas for accounting’. Not only do researchers resist any limitation as to what counts as accounting, but also they see accounting operating in a wide range of contexts, going beyond an emphasis on business to encompass government, individuals, the household and estate, trade unions, the academy and other potential sites for research. The role of accounting has been explored in a wide range of contexts, from the oppression of native peoples (for example, Neu 2000) to the Holocaust (Funnell 1998b). Researchers show how particular types of accounting procedure and record, used in precise ways, not just facilitated but made possible particular actions within society. However, a danger of socio-historical accounting research is that practitioners do not probe deeply enough into the actual accounting that they claim is affecting organizations and society.

From this perspective, a clear theoretical position on the factors that affect accounting ideas and practices that are observed within the archive, and on how these ideas and practices can influence individual, social and organizational phenomena, is important, whether this position is derived from neo-classical economics, the ideas of Marx or Foucault, or some other source. Theory can help the researcher to clarify, even to identify, promising research questions, by suggesting influences, relationships and mechanisms. For example, a neo-classical economics perspective would prompt the researcher to consider the likely costs and benefits that would arise from the adoption of a particular accounting method in preference to an alternative method (for example, double-entry bookkeeping rather than charge/discharge accounting), and would consider on whom the respective costs and benefits might fall. A more interpretive theory might inspire the researcher to examine contemporary discourses in which particular accounting methods were promoted, in order to locate a specific accounting choice or change against a wider conceptual background (Napier 1998: 696).

#### Issues with evidence

In principle, theory can also inform attitudes to research method and to the validity of evidence. Among accounting historians, however, there is little sense of the sort of ‘deconstructive’ history that may be associated with contemporary historiographers such as Keith Jenkins (1991, 2003), although many accounting historians are sympathetic to views that multiple histories are possible and that evidential traces of the past are neither neutral nor objective (Napier 2002). Historians of accounting are well aware of the practical problems in accessing archival evidence (Fleischman & Tyson 2003; Walker 2004), which include the need to identify documents of possible interest from often scanty catalogue references and the physical challenge of deciphering old handwriting. They are also conscious of the difficulties that come from interpreting items out of their original context, and are aware that the survival of particular records is the outcome of a combination of deliberate selection (and suppression) and pure chance.

It is certainly possible to debate the meaning and significance of particular surviving traces of the past, and there is a constant danger of on the one hand becoming fascinated by the source evidence while losing sight of the broader context, and on the other hand of reaching broad and possibly erroneous conclusions on the basis of inadequate evidence. Arnold & McCartney (2003) provide an interesting case study of how historians of 19th century British railway accounting frequently either rely uncritically on earlier secondary literature or misinterpret primary sources, and they challenge both ‘traditional’ and ‘new’ accounting historians for poor use of evidence. Many of the historians that Arnold & McCartney cite were writing before the major debates over accounting historiography emerged, but the dangers of superficial use of evidence or reliance on a chain of secondary references still remain. A major source of revisionism in historical research more generally is the discovery of new sources of evidence, perhaps previously overlooked or not considered important, but revisionism can also come from new interpretations of existing evidence.

A current challenge to historical accounting research is how to research periods and places in respect of which written records have not survived. Sy & Tinker (2005: 63) have criticized what they perceive as a fetishism of archives by accounting historians: ‘Under the shadow of Archivalism, too much history has been sidetracked into a cul-de-sac of sterile empiricism’. They note that accounting historians have largely ignored accounting in pre-colonial Africa, despite extensive evidence of sophisticated economic and social activity that could reasonably be expected to require some form of accounting. The difficulty is that much of this accounting was likely to be oral, hence no permanent writings or other artefacts could be expected to survive. Annisette (2006) explores the problems of researching accounting history in the absence of written records by examining the Yoruba *esusu*, a form of mutual finance not unlike a modern credit union. She notes that, in some contexts, this type of arrangement may have been chosen precisely because it was not permanently documented, and thus fell outside more formal social and economic relationships. The challenge for accounting historians in this type of situation is to be aware how far they can use whatever evidence of practices and procedures still survives as a basis for conclusions about accounting. The danger is that descriptions in secondary sources of behaviour that may appear to be accounting to an accounting historian may not be good proxies for any actual accounting activities.

Although there has been growing interest in the use of oral history methods as a way of enabling ‘voices from below’ (Napier 2006: 459) to be heard, the main sources of evidence for accounting historians remain surviving records and other documents. Combining different types of evidence can be fruitful. A good example of this is the history of auditing in the UK by Matthews (2006). This makes use of documentary sources, including the archives of professional associations, company reports, contemporary books and journals, and histories of accountancy firms, alongside a postal questionnaire designed to generate systematic data on the experiences of auditors working as long ago as the 1920s, and an extensive set of interviews. Matthews provides an explanation of changes in the prevalence of general audit approaches and specific audit techniques (such as statistical sampling) by referring to the internalization of control that was not only economically feasible but operationally necessary for businesses as they became larger, and to the changing costs faced by auditors as junior audit staff became more expensive to employ while computers permitted mechanization and automation of basic audit processes.

#### Methods for using evidence

Accounting historiographers are agreed that finding historical evidence of accounting is only part of the process of historical accounting research. If communication of the evidence is to go beyond simple transcription of archives, then the researcher needs to impose some structure on the material. Using the categories proposed by Munslow (2006), most accounting historians would see themselves as either ‘reconstructionists’ or ‘constructionists’. That is, they believe that the past is real, and that the role of the historian is to uncover the facts – what actually happened – and then to communicate them. ‘Reconstructionists’ believe that the facts, including structures and relationships between events, are ‘there’ independently of historians’ interpretations, while ‘constructionists’ suggest that interpretations of the facts are imposed by the historian. Interpretations may be more or less cogent and convincing, but no single interpretation is likely to be possible for all but the most simplistic historical facts. Also, interpretations are always conditional not only on the evidence available at any point in time, but also on ideas and concepts that are taken for granted by the researcher.

A particular issue in historical accounting research is whether causal relationships are independent of interpretations. It has been suggested (Keenan 1998: 662) that ‘historical explanation is a necessary, constitutive feature of historical research’, to such an extent that research into the past that either does not seek to explain or fails to explain is not worthy of being described as ‘historical’. One type of explanation particularly common in historical research is causal, but causal explanations may operate at different levels of generality. At one extreme is the view that historical explanation involves showing that a specific event may be subsumed under some ‘law-like generalization’ (Hempel 1942). In practice, a historian may merely sketch out such a general explanation, but in principle, it ought to be possible to identify the general historical law that explains the event. Napier (2006: 452) suggests that accounting histories grounded in neo-classical economics come closest to providing such general historical explanations.

At the other extreme, specific events may be explained in terms of specific contingencies, with no implication that the events exhibit any sort of regularity. Although the events are not reduced to instances of some general historical mechanism, the research may gain significance from being seen as a case of some broader phenomenon. Higher-level concepts may be used to provide some structure to individual episodes. For example, although the story of the development of the accountancy profession is different in each country, some common themes, such as the desire to ‘close’ the profession to outsiders (whether seen as a way of maintaining control over the quality of professional work or as a method of reducing competition), and the advancing of claims to uphold certain values, are frequently observed. The historian does not merely uncover relevant evidence, but shows how a particular case reflects features in common with other cases while presenting its own unique features, and explains why such similarities and differences have occurred).

Accounting historians working from a Foucauldian viewpoint are particularly loath to offer simple and broad explanations of historical events. The approach labelled ‘genealogies of calculation’ by Miller & Napier (1993) eschews the notion that different historical events have underlying common structures. Instead, researchers are encouraged to look for the ‘accounting constellation’, a ‘very particular field of relations which existed between certain institutions, economic and administrative processes, bodies of knowledge, systems of norms and measurements, and classification techniques’ (Burchell *et al.* 1985: 400). The idea of the accounting constellation suggests certain recurring aspects that may or may not help researchers to interpret a specific situation, and it locates accounting at the centre of a complex ‘network of intersecting practices, processes and institutions’ (Burchell *et al*. 1985: 400). In particular, researchers are directed to consider the meanings that actors (human and institutional) give to their calculations. Methodologically, researchers are encouraged to withhold their preconceptions about particular situations and events, rather than viewing them through a lens consisting of current concepts and values (Kearins & Hopper 2002). Although Foucauldian history is often described as a ‘history of the present’ in that it attempts to cast light on current concerns by tracing the emergence of contingencies and conditions that have made the present possible, it is also a ‘history of the present’ in that the historian tries to avoid judging the past with the benefit of hindsight – the past is treated as its own present.

Other historians using a Foucauldian approach have developed structures to help understand the events and episodes that they document. An influential approach, though one that the author denies should be regarded as a formal model of accounting change, was offered by Miller (1991). He noted that demands for change in methods of accounting and other economic calculations could arise because of the way in which particular issues were ‘problematized’. That is, underlying difficulties could be expressed in certain ways rather than others, and this ‘problematization’ allowed certain processes and procedures to appear as plausible solutions while others would not emerge. Miller also noted that specific methods of accounting and economic calculation could find themselves bound up with particular ‘programmes’, for example a national quest for economic growth or a belief in scientific management. However, the relationship between a method and a programme is contingent. There is a need for ‘translation’, a process of reinterpretation of ideas and practices that makes the relationship begin to appear necessary rather than contingent. Finally, Miller made use of Latour’s metaphor of ‘action at a distance’ to help understand how accounting and related calculations provide the ability to exercise power – they make visible what was previously not visible and allow different actors to ‘capture’ information in ways that allow them to achieve objectives that previously may have been literally inconceivable.

#### Narratives and explanations

Although accounting historians may offer explicit structural explanations and understandings of the events and phenomena that they have researched, more often the structure of any explanation is implicit in the way in which the historians present their histories. Historical studies in accounting usually convey some sense of the passing of time as the event under scrutiny unfolds. This conceptualization of time as something that ‘passes’ (Quattrone 2005) is often associated with an assumption that history presents a ‘story’ that it is the responsibility of the historian to discern and narrate. ‘Reconstructionist’ accounting historians are thus aiming to reconstruct the ‘story of accounting history’. Although ‘constructionist’ historians will deny that there is a unique story to find, they are increasingly aware of the central role of narrative in human life (Funnell 1998a; Llewellyn 1999). Napier (1989: 241) suggested that ‘the sign of a good historian’ is that they ‘tell a good story’. A major feature of historiographical writing in accounting in recent years has been a growing self-consciousness about how accounting historians communicate their histories. The social science model advocated by Previts *et al.* (1990) often led to the writing of papers in which theory and narrative were not integrated, and accounting historians have been more likely to allow the theoretical contribution of their work to emerge subtly from a well-structured narrative.

Historical accounting researchers have referred to literary theory to understand different forms of narrative (see for example Napier 2001), and have suggested that many historical episodes can be narrated using a range of broad narrative structures. Funnell (1998a) has gone so far as to suggest the use of ‘counter-narrative’ as an alternative way of telling accounting history, though it is not always clear how far this term refers simply to telling different stories as opposed to telling stories using different forms of communication. Parker (1999) has noted the rise in oral history, yet most historians ‘read’ such histories in printed form rather than ‘hearing’ them, with all the additional nuances that speech can communicate beyond bare words. Parker has also mentioned the possibility of visual histories of accounting (an initial attempt at such a history has been offered by Graves *et al.* 1996), and notes that even recordings of interviews that underpin oral history omit a visual dimension. If one of the methodological challenges facing accounting history is how to research accounting in cultures that have not left written records, another is how to narrate accounting’s past in new and more sophisticated ways.

### Concluding remarks

Historical accounting research has developed to address many new themes, going well beyond the traditional subject matter of the development of systematic record-keeping of economic transactions by businesses. The strand identified in this chapter as ‘history of accounting’ has explored accounting ideas, practices and methods in broader settings, while the strand identified as ‘socio-historical accounting research’ has investigated how accounting (in a broad sense) affected society in the distant and recent past, helping us to understand how accounting changes and itself may act as an engine of social, economic and political change.

Carmona (2004) and Walker (2005) have pointed out that much recent historical research in accounting has focused on developments in predominantly English-speaking countries, and on events of the last 150 years (including the roles of accounting in the large industrial organization, the growth of the accounting profession, and the contribution of financial reporting, auditing and governance to the modern corporation and its relationships with key stakeholders). Walker notes that important areas for historical accounting research exist outside the ‘Anglo-Saxon’ (or ‘Anglo-Celtic’) regions, not only in Continental Europe but in Asia, Africa and Latin America. Also, little is known about accounting in rural, pre-industrial settings (at least in comparison with our knowledge of industrial and corporate accounting). Walker points out that accounting historians are often unaware of research using accounting records within ‘mainstream’ historical research.

However, accounting history has made a salutary contribution to broadening the range and depth of accounting research, by providing an interdisciplinary perspective that has acted as an important counterbalance to a research discipline that has often been dominated by econometrics and behavioural psychology. If such approaches tend to dehumanize the basically human activity of giving an account, then historical research returns the human aspect of accounting firmly to the centre, not only in specifically human-oriented histories such as biographical studies but also through balanced consideration of the importance of human agency as well as structure in the development of accounting. The existence of accounting history has allowed for significant debates within the more interpretive and critical accounting research community to be mounted (for example, the discussion ‘Accounting and Praxis: Marx after Foucault’ in *Critical Perspectives on Accounting*, March 1994 and the debate over ‘Critical Accounting History’ in the same journal, December 1998).

The writing of accounting history has emerged from an interest in uncovering origins of accounting within the ancient world, a desire to document early records and treatises on double-entry bookkeeping to celebrate the role of Italy in providing accounting to the modern world, and a fascination with old and curious books, to form a coherent and significant element of accounting’s knowledge base. In doing so, costs have been incurred: accounting history has become specialized, and interested non-specialists (exemplified by individuals such as Ernest Stevelinck) are less prevalent among the ranks of accounting historians than they were 40 years ago. However, accounting historians have a more rigorous conception of historiographical issues, such as evidence, the role of theory, the nature of historical explanation, and the significance of narrative to the communication of history. The gaps in historical accounting research identified by commentators such as Walker (2005) may be celebrated as opportunities for encouraging new national and international traditions of historical accounting research to emerge, rather than as reasons for regret.

### Key readings

Napier, C. J. (1989) Research directions in accounting history, *British Accounting Review*, 21(3): 237-254. An early review of the then emerging ‘socio-historical’ accounting research in comparison with more traditional models of accounting history.

Miller, P., Hopper, T. & Laughlin, R. (1991) The new accounting history: an introduction, *Accounting, Organizations and Society*, 16(5/6): 395-403. Sets out the agenda for the ‘new’ accounting history, reflecting some of the main theoretical approaches adopted in that literature.

Carnegie, G. D. & Napier, C. J. (1996) Critical and interpretive histories: understanding accounting’s present and future through its past, *Accounting, Auditing & Accountability Journal*, 9(3): 7-39. Advocates theoretically-based historical research in accounting and identifies a range of innovative research approaches.

Fleischman, R. K. & Radcliffe, V. S. (2003) Divergent streams of accounting history: a review and call for confluence, in R. K. Fleischman, V. S. Radcliffe & P. A. Shoemaker (eds.) *Doing Accounting History: Contributions to the Development of Accounting Thought*, pp. 1-29 Kidlington, Oxford: Elsevier lScience). Argues that the ‘traditional’/’new’ distinctions in accounting history are no longer helpful, and calls for a synthesis in research methods and theoretical perspectives.

Napier, C. J. (2006) Accounts of change: 30 years of historical accounting research, *Accounting, Organizations and Society*, 31(4/5): 445-507. Reviews the development of accounting history since the 1970s and suggests possible future directions.

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