Note: This paper has been published in *Accounting, Auditing & Accountability Journal*, Vol. 25, No. 2, 2012, pp. 328-389. DOI 10.1108/0951.3571211198782. The version below may differ slightly from the published version, which should be regarded as definitive.

Accounting’s past, present and future:

the unifying power of history

Garry D. Carnegie\* & Christopher J. Napier†

Correspondence details:

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| \* | School of AccountingCollege of BusinessRMIT University239 Bourke StreetMelbourne VIC 3000AustraliaTel: +61 3 9925 5721E-mail: garry.carnegie@rmit.edu.au(corresponding author) | † | School of ManagementRoyal Holloway, University of LondonEghamSurreyTW20 0EXUnited KingdomTel: +44 1784 276121E-mail: christopher.napier@rhul.ac.uk |

**Acknowledgements:** Earlier versions of this paper were presented at the 34th Annual Congress of the European Accounting Association, Rome, April 2011, and at the Annual Conference of the Accounting and Finance Association of Australia and New Zealand, Darwin, July 2011, as well as at seminars held at Università degli Studi “G. d'Annunzio”, Pescara, [Università degli Studi di Perugia](http://www.google.com.au/url?q=http://www.unipg.it/&sa=U&ei=AAlOTu_QO8PbiAKeodVz&ved=0CBAQFjAA&usg=AFQjCNGdR3gEkA-UaSG3j3j0xeLwJZPwaQ), [Università degli Studi di Verona](http://www.google.com.au/url?q=http://www.univr.it/&sa=U&ei=UQlOTtO5FI_UiALD5eSkAQ&ved=0CA4QFjAA&usg=AFQjCNGrHF9Nt1kHF806G_jYvZd4G-PLkA) and University of South Australia. The authors are grateful for the comments of participants at these presentations, and also to Jayne Bisman, Roberto Di Pietra, Delfina Gomes, Jane Hronsky, Vassili Joannidès, Laura Maran, Massimo Sargiacomo, Stephen Walker, Brian West, Graeme Wines and two anonymous referees. We also thank Leona Campitelli and Luca Ianni for help with data collection and analysis.

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Abstract

**Purpose –** To revisit the special issue of *Accounting, Auditing & Accountability Journal* published in 1996on the theme “Accounting history into the twenty-first century”, in order to identify and assess the impact of the special issue in shaping developments in the accounting history literature, and to consider issues for future historical research in accounting.

**Design/methodology/approach –** A retrospective and prospective essay focusing on developments in the historical accounting literature.

**Findings –** The special issue’s advocacy of critical and interpretive histories of accounting’s past has influenced subsequent research, particularly within the various research themes identified in the issue. The most significant aspect of this influence has been the engagement of increasing numbers of accounting historians with theoretical perspectives and analytical frameworks.

**Research limitations/implications** – The present study examines the content and impact of a single journal issue. It explores future research possibilities, which inevitably involves speculation.

**Originality/value –** In addressing recent developments in the literature through the lens of the special issue, the paper emphasises the unifying power of history and offers ideas, insights and reflections that may assist in stimulating originality in future studies of accounting’s past.

**Keywords –** Accounting history; critical and interpretive histories; archives; research taxonomy; research projects

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# Introduction

In 1996, *Accounting, Auditing & Accountability Journal* (*AAAJ*) published a special issue under the title “Accounting history into the twenty-first century”. Our view of the significance of historical accounting research is expressed in the Editorial that opened the special issue (Napier and Carnegie, 1996, p. 4):

[T]he historical study of accounting has been motivated by a quest for understanding, a belief that accounting is more than a repertoire of timeless techniques for measurement, calculation and control of economic phenomena. While accounting history studies the residues of the past, it speaks to the present and the future.

Accounting is, above all, a human practice, and like all human practices it is based on human interaction. Such interaction is grounded in what went before – both individuals and organisations may be regarded as “learners”, whose current thoughts and actions are to a large extent the effect of their own past and the past of the societies and settings in which they live and interact. This is true of all human behaviour, and accounting is no exception. The intuitions that shape the decisions of preparers, users and auditors, and the financial and management information that they use, are the product of experience. Whenever the cry goes up “This time is different”, it is likely that society is forgetting that even new paradigms operate in settings determined by past beliefs and practices.[[1]](#footnote-1)

The importance of historical understanding applies to accounting as much as to other fields of human endeavour. History can inform our appreciation of contemporary accounting thought and practice through its power of unifying past, present and future. Our current activities, when viewed through the lens of history, appear neither eternal nor ephemeral, but are grounded in their past. At the same time, the historical perspective allows society to assess the future of accounting and its artefacts and manifestations. Accounting is both valued and criticised as a human activity, and history provides a framework for evaluating accounting’s impacts on individuals, organisations and society not just in the past but also today.

This evaluation can be undertaken in different ways, and poses many possible questions. How have we arrived at today’s accounting ideas, practices and institutions? What made certain developments possible and ruled others out? What tacit assumptions based on accounting’s past are shaping current thinking, and in what ways does the past cast a long shadow over the present? What are the forces that explain why, when and how accounting changes, or perhaps stagnates? What is the best “metahistory” for accounting, one of progress, one of decline from a “golden age”, or some other overarching narrative – indeed, are grand narratives, such as appeals to a metaphor of evolution, particularly helpful (Napier, 2001)? These questions, and others, firmly define the historical study of accounting as something that can and should inform current accounting thought and practice. Other questions are more the domain of the historian, but are still important in encouraging particular research practices and directions. What is the role of theory for the accounting historian? Is accounting history basically “historical social science”,[[2]](#footnote-2) or does it straddle other fundamental bodies of research method? What is the nature and role of evidence (Napier, 2002)? Do accounting historians make a fetish of the “archive”, or is their view of what constitutes the archive a narrow one (Gaffikin, 2011)?

A particular feature of the collective effort of accounting historians is their willingness to reflect on their discipline, with a long series of books and papers addressing the question posed some 20 years ago by Miller and Napier (1990): “How and why should we do the history of accounting?” The present paper adds to this reflective literature, looking back to the *AAAJ* special issue on accounting history and its impact, and forward to future possibilities for historical accounting research. The objectives of the paper are (1) to narrate the background to the special issue, including its origins and process of development; (2) to examine, mainly through citation analysis, the impact of the papers in the special issue; (3) to consider subsequent research within the eight research themes that we highlighted in our paper in the special issue (Carnegie and Napier, 1996); (4) to provide a summary assessment of the effect of the special issue; and to reflect on the future of historical accounting research.

# Development of the special issue

Historical studies in accounting have been undertaken for as long as accounting has been an academic discipline, and even before.[[3]](#footnote-3) In our paper in the special issue (Carnegie and Napier, 1996 – henceforth “C&N”), we discussed how history was mobilised by accountants (both academics and practitioners) to help construct “institutional myths” of the ancient roots of accountancy as a human activity. Moreover, some accountants saw the past as a potential storehouse of ideas and practices that could be plundered to solve the accounting problems of the present, while academics sympathetic to accounting history believed that students who received instruction that acknowledged accounting’s past would have a firmer understanding that accounting was not immutable, but rather was subject to change.

The catalyst for the growth in historical accounting research since the 1980s was the emergence of the “interdisciplinary” movement in accounting. Researchers whose background was in one of a range of disciplines, such as sociology, political and organisational theory, education, law, and of course history, saw accounting as an area to which they could apply their own disciplines, and as a result accounting research became subject to new theories and methods, taking the study of accounting beyond work that had hitherto been dominated by economics. Some of this research was historical in nature, and the umbrella term “new accounting history” came to be applied (Miller, Hopper and Laughlin, 1991). The emergence of this research has been discussed in detail by Napier (2006) and Walker (2008), but the important aspect of the new accounting history was that it provided a sense of innovation and challenge to accounting researchers out of sympathy with the increasing dominance of econometric accounting research (Baker, 2011). The new accounting historians saw themselves as theoretically based, whereas “traditional” accounting historians were “partial, uncritical, atheoretical and intellectually isolated”, to use the epithets applied, not altogether fairly, by Hopwood (1985, p. 366).

Challenge and debate were to be hallmarks of the new accounting history, from the first issue of *AAAJ*, where Tinker and Neimark (1988) contrasted what they called “conservative” and “critical” historiographies of accounting, along the way probably coining the expression “new accounting history”. The journal *Accounting, Organizations and Society* had already gained a reputation for publishing controversial papers addressing aspects of accounting history, in particular examining accounting’s impact on people and organisations – what Napier (1989) referred to as “contextualising accounting”. This journal had published two special sections of papers on historical themes, in 1991 and 1993, the later including the anti-traditional polemic of Miller and Napier (1993), calling for a more sociologically-informed approach to accounting history, and advocating the methods of the French theorist Michel Foucault without actually citing him.

For *AAAJ*, a special issue on accounting history could tap into this period of ferment, described so aptly by Fleischman and Radcliffe (2005) as “the Roaring Nineties”, when, in their view, accounting history “came of age”. Historical studies had been regular features of *AAAJ* since its early years (Walker, 2008), and some of the themes that were to be addressed in the special issue were already foreshadowed in early issues. For example, attempts to explain connections between accounting and management in the 19th century were debated by Tyson (1993), on the one hand, and by Hoskin and Macve (1994) on the other, while Stewart (1992) provided an overview of the influence of Foucault’s thinking on accounting history. Collins and Bloom (1991) stressed the role of oral history in accounting, while Allen (1991) showed that history need not be restricted to the far distant past by examining accounting’s professionalisation project in Australia from 1953 to 1985. Bergevärn and Olson (1989) foreshadowed the interest in the history of accounting in the public sector with their study of municipal accounting in Sweden. Mills (1989, 1990) reminded researchers of the need to attend carefully to what historical evidence actually shows, and criticised earlier work from within an agency theory perspective (for example, Watts and Zimmerman, 1983) for using such evidence simplistically. Hooper, Pratt and Kearins (1993) discussed the extent to which accounting and auditing failures contributed to corporate collapses in late-19th century New Zealand. These and other contributions demonstrate that historical accounting research was already recognised by *AAAJ* as falling clearly within the journal’s scope.

The initial impetus for a special issue focusing on accounting history came from Garry Carnegie (then at Deakin University), who was about to complete his PhD under the supervision of Lee Parker. The dissertation,[[4]](#footnote-4) on pastoral accounting in colonial Australia, aimed to follow the famous injunction of Hopwood (1983) to study accounting in the contexts in which it operates, and hence involved extensive use of archives. As it was normal *AAAJ* policy for special issues to have at least two co-editors, Carnegie suggested that the inclusion of a co-editor who was connected to the new accounting historians but was also respected by more traditional historians of accounting would enhance the likely interest in the special issue. Carnegie proposed Christopher Napier (then at the London School of Economics), whom he had met in 1992, and this was accepted by *AAAJ*’s editors. Napier already had a connection with *AAAJ*, having reviewed *A History of Financial Accounting* (Edwards, 1989) for the journal (Napier, 1990). We began work on the special issue in late 1993 with a call for papers, and the special issue was published in mid-1996.

The call for papers[[5]](#footnote-5) emphasised theoretical and methodological concerns, with potential authors being encouraged to reflect on wider theoretical approaches, including the relationship between theory and empirical content, broadening of research into areas such as the public sector, new methods of writing, the importance of interdisciplinarity, the critical use of history to challenge the accounting establishment, and the pedagogic value of accounting history. These topics reflected to some extent the conflict between “traditional” and “new” accounting history, which we were coming to believe was unhelpful for the development of historical accounting research into the twenty-first century. On the other hand, we were convinced that the continued success of historical accounting research depended on enhancing quality, which we considered would flow from theoretically-grounded reflection applied to archival material carefully collected from a broader range of contexts and sources. Accounting was to be seen as a social, institutional and organisational phenomenon, with accounting history therefore being much more than description of past accounting techniques.

We were fortunate in securing submissions from some of the leading researchers in the field, and two of the papers (Boyns and Edwards, 1996; Fleischman and Tyson, 1996) represent important contributions to the ongoing “conversation” regarding the roles of accounting in nineteenth century Anglo-American industrial concerns. These papers combined the use of archival evidence drawn from the business records of a specific company with a critical discussion of theoretical perspectives. Another paper with a focus on managerial uses of accounting information came from Walker and Mitchell (1996), although this did not examine specific accounting records, concentrating instead on how principles of uniform costing were mobilised within a particular industry to advance a mission of modernisation. The researchers gave less emphasis to practical methods of accounting, focusing rather on how ideas of accounting can be used to change attitudes. For this purpose, the technical qualities of the accounting methods being advocated are less important than the processes by which accounting procedures are promoted and defended. Young and Mouck (1996) raised an important question about the relevance of accounting history when they asked “What role could history play in the development and review of accounting standards?” They saw history as a way of making explicit the conflict of interests inherent in financial reporting, something that standard setters prefer to deny through claims to “objectivity”. Finally, Hammond and Sikka (1996) discussed oral history as a method giving voice to those previously silent, those upon whom accounting acts rather than those who give shape to accounting. Hammond and Sikka proposed a new agenda for taking our understanding of accounting's past to a different and more inclusive level through capturing the personal experiences of those who would normally not be part of any story about accounting development.

The special issue therefore covered a range of research approaches and fields, though the bias towards managerial accounting was a reflection of the fact that many of the theoretical and methodological debates in historical accounting research during the 1980s and 1990s took the emergence and development of accounting in the industrial firm as their battleground. Looking back, Walker (2008, p. 300) has suggested that the general tendency of the special issue (notwithstanding Hammond and Sikka’s more radical contribution) was to advocate “searches for commonality and plurality in accounting historiography” rather than encouraging controversy and conflict within the field. It is certainly the case that all the authors represented in the special issue valued research “grounded firmly in the archive while being elucidated by theoretical perspectives” (Carnegie and Napier, 1996, p. 31), and hence had fairly conventional notions of the capabilities of history for accounting. However, even within these conceptions of accounting history, there was a clear acceptance of the usefulness of history, as Young and Mouck (1996, p. 128) put it:

* To pluralise the past in the sense of recognising other voices and other concerns than those which have been served by accounting regulation;
* To problematise the present; and
* To facilitate a revision of the accounting agenda for the future.

# Impact of the special issue

A commonly accepted means of assessing the impact of any published work is to examine the citations of that work at a particular point in time. Such quantitative approaches to assessing impacts, however, do not necessarily reflect the quality of published works. We used Google Scholar to obtain citation data, as at 7 February 2011, for the six substantive articles appearing in the special issue. Any citation database is open to criticism for omissions and errors, but Google Scholar is increasingly recognised as achieving broad coverage (Meho and Yang, 2007; Harzing, 2008). The results are summarised in Table 1.

[INSERT TABLE 1 ABOUT HERE]

The broad scope of C&N assists in explaining the large number of citations of this article in comparison with the others. The innovative nature of the methodological article by Hammond and Sikka (henceforth “H&S”), as a guide to oral history in accounting, and possibly its provocative title, may go some way to explaining its position as the paper with the next highest number of citations. In effect, C&N and H&S were providing guidance to authors, including students and emerging scholars, on how to carry out historical accounting research. The other works by prominent authors in the field were, on the other hand, addressing ongoing conversations on themes and topics that continue to attract regular contributions as part of the everyday fabric of historical accounting research. [[6]](#footnote-6)

In addition to an overall review of all citations to papers in the special issue, further analysis was undertaken of the citations of C&N in English language sources.[[7]](#footnote-7) This revealed the existence of items that were included twice in the Google Scholar list, items that mentioned C&N only in their references (or as “further reading”) but not within the body of the published works, items that actually did not contain any mention of C&N, and conference papers no longer available on the internet. We also noticed that some works citing C&N were omitted from Google Scholar’s list of citations, though we did not attempt to include these in our overall analysis.[[8]](#footnote-8) After making the adjustments necessary to delete these anomalies, a total of 132 contributions that substantively cited C&N remained. About 30 per cent of these were published in *Accounting History*, and a further eight per cent appeared in *Accounting, Auditing & Accountability Journal*.

We found 205 different references to C&N across these 132 contributions, at an average rate of 1.55 citations per contribution: these are summarised in Table 2. The most frequent reference to C&N was as a “general contribution to historiography in accounting”: the authors of these 28 contributions typically listed C&N as one of several reference points for accounting historiography. Table 2 shows that certain subjects dealt with by C&N gained more attention than others. Specifically, eight subjects generated citations from the authors of between 10 and 17 contributions, four of which related generally to “methodology” while the other four came from the eight thematic areas proposed by C&N for developing our understanding of accounting’s past (Carnegie and Napier, 1996, pp. 17-29).[[9]](#footnote-9)

[INSERT TABLE 2 ABOUT HERE]

The most common “methodological” reference to C&N related to the contrast we drew between traditional and new accounting history research, particularly our caricatures of traditional and new accounting historians (pp. 7-8). Seventeen contributions drew on this contrast, normally without criticism, to identify the key differences between these two major schools of thought. This use of the distinction reveals the tensions that had emerged in the literature at the time between accounting historians with a primary concern for the “technical” dimensions of accounting and those who focused on the “social” practice dimensions of accounting. The authors of seven of these 17 contributions specifically referred to one or both of the caricatures of the traditional and new accounting historian.

A central aim of C&N was to advocate critical and interpretive historical research, and 13 contributions referred to this in various terms, for example: “enriched theoretical perspectives”, “inter-disciplinary methodology”, “alternative perspectives” and “a cross-disciplinary perspective”. Several contributions acknowledged C&N as setting a “research agenda”. Two particular methodological directions that C&N had pointed to were studying accounting in the contexts in which it operated (here we were reinforcing a message advanced by other scholars, including Hopwood, 1983), and ensuring that historical research was firmly grounded in the archive, while what constituted the archive should be understood broadly. These comments attracted 12 and 11 citations respectively. Authors appear to have used the references to C&N to add authority to their approaches.

C&N examined a number of “innovative research methods in accounting history”, including oral history. The authors of 12 contributions cited C&N in highlighting the role and advantages of oral history. Ten of these studies actually used oral history.[[10]](#footnote-10) Authors referred to the advantages and potential of oral history, noted its under-utilisation in accounting history, and observed that “critical testimony is silenced forever” (p. 29) with the passing of time. The authors of ten of these 12 contributions also cited H&S in addressing oral history and its use in accounting history. The two articles were typically cited in the same paragraph, thus confirming the complementary nature of these works.

The notion of CIAH was introduced in C&N (pp. 27-28), and was later developed as the “CIAH approach . . . to bring together the insights of comparative international accounting and those of historical accounting research” (Carnegie and Napier, 2002, p. 690). Of the 13 contributions identified as making some reference to CIAH, only Carnegie and Napier (2002) actually provided an international historical comparison. The authors of the remaining 12 contributions mainly called for research of the kind they had undertaken to be replicated in other countries or regions to assist in developing a CIAH literature.

Noting accounting historians’ traditional focus on the private sector, C&N located the emerging interest in historical studies of public sector accounting as a part of wider investigations in various countries into the adequacy of public sector accounting and financial management. The authors of eight of the 13 contributions that cited C&N on the subject of public sector accounting commented on the “historical imbalance” (p. 26) of private and public sector accounting research or on the under-researched state of accounting’s past in the public sector. Several authors referred to the availability of primary archive materials in the public sector, where policies for preserving records tend to be more formal than in the private sector.

The authors of five of the 12 contributions on institutional history cited C&N on the concept of professionalisation in writing histories of accounting associations, studying the founders of professional bodies, and investigating how such bodies seek to develop or control accounting knowledge. The authors of three other contributions referred to the call by C&N for historical studies into the development of conceptual frameworks for financial reporting, with emphasis on reforming public sector accounting, particularly the adoption of full accrual accounting from the early to mid 1980s.[[11]](#footnote-11) Two contributions referred to the pitfalls of histories of accounting firms written “from the inside” (p. 24).

Generally, then, citations to C&N present the paper as a point of reference that provided justification for a particular methodological stance or choice of research topic. In the minds of authors, C&N appears to have been a source of validation for their work, lending credibility to their research. Few of the citations were overtly critical, although Walker (2008) hinted that the paper (indeed the whole special issue) was insufficiently controversial. In a paper published after we undertook our citation analysis, Gaffikin (2011) has implicitly criticised our emphasis on archival research, linking this to “naïve empiricism” and even “arch conservative historians”.

Of the subjects identified in Table 2, the use of the eight themes addressed in C&N as a taxonomy in conducting literature-based studies is of particular interest in considering impacts and occurred in four contributions (Carnegie and Potter, 2000; Carmona, 2006; Williams and Wines, 2006; Faria, 2008). The authors involved used the themes for classifying components of the accounting history literature in their studies of publication patterns, which tended to focus on the quantitative distribution of publications across the various themes. In the next section, we follow up each of the eight themes by identifying and briefly commenting on some significant contributions to the historical accounting literature since the mid-1990s. In reviewing publications within the eight themes, we have not restricted ourselves to those that cited papers in the special issue, but have surveyed the literature more broadly. We also acknowledge that the historical accounting literature of the last 15 years or so has ranged more widely than the eight themes that we identified in C&N.

# Themes proposed in the special issue

## Studies of surviving business records of firms

Surviving business records of the past are found in both public and private archives and repositories of documents and other artefacts. Archival research often involves the identification, examination and evaluation of such records. According to Fleischman and Tyson (2003, p. 32), accounting history scholars who do not choose to set their investigations in the business archive “require a philosophical bent and a glib writing style with which most of us are not gifted”. The authors added: “the majority of us … deploy archival investigation to bring new knowledge to the light of day” (2003, p. 32). As was the situation in 1996, there exists in business archives around the globe “an absolute wealth of archival material to be examined and evaluated” (2003, p. 44).

While historical accounting research involving the study of surviving business records remains an important dimension within the field, the last 15 years or so have witnessed the emergence of a range of published historical research on the nature, roles, uses and impacts of accounting in everyday settings involving various social, religious and other not-for-profit institutions (Hopwood, 1994; Jeacle, 2009). Carnegie and Napier (1996, p. 30) had noted that the archive should be “understood in a wide sense as comprehending not just records of profit-oriented businesses but also those of individuals, not for-profit organizations, the public sector and other entities”, but we did not anticipate the extent of the growth in studies of the surviving records of such a wide range of entities. The archive material available for accounting historians who wish to investigate accounting’s past in the context of social organisations is immense. This has permitted extending the study of surviving accounting records into a diversity of social settings, such as the family home, the place of worship, the school, the prison and the asylum. Accounting history research no longer privileges the realm of business: it now embraces a wider range of everyday settings where accounting is enlisted, consistent with the view that accounting in both contemporary and historical contexts is not just a technical practice but is also a social practice (Miller, 1994; Gomes, 2008). Such research is increasingly using accounting records prepared in languages other than English, and augments the publications in leading English-language journals by scholars whose first language is not English.[[12]](#footnote-12) Fleischman and Radcliffe (2005, p. 64) have described this as “non-Anglo-American history” in accounting.

Historical accounting research by Europeans into surviving business records has examined managerial uses of accounting before the end of the eighteenth century to contribute to challenging the view that modern management accounting practices emerged from the beginning of the nineteenth century (see, for example, Edwards and Newell, 1991 and Fleischman and Parker, 1991, 1997). The investigations by Zan (2004, 2005; Zambon and Zan, 2007) of early cost calculations in the Venice Arsenal’s records assisted in shifting the focus of investigations to “proto-industrial settings” during the sixteenth and seventeenth centuries. In Spain, other key projects set in the eighteenth century involved the Spanish Royal Tobacco Factory (Carmona, Ezzamel and Gutiérrez, 1997, 1998, 2002), a sample of 13 large and medium-sized Spanish companies (Gutiérrez, Larrinaga and Nuñez, 2005), and the Royal Textile Factory of Ezcaray (Prieto-Moreno and Larrinaga-Gonzáles, 2001). In Portugal, Carvalho, Rodrigues and Craig (2007) examined the mid-eighteenth century early cost accounting practices of the Portuguese Silk Factory Company.

Researchers were reminded by Arnold and McCartney (2003) of the need to take care in examining surviving business records. In the context of nineteenth century British railway accounting, they referred to the pitfalls that may face researchers who do not examine primary records themselves but rely uncritically on the work of others. The authors even suggested that “in some cases” accounting history scholarship “provides little more than plausible anecdotes” (2003, p. 228). Funnell (2007), however, believed that the errors identified by these authors did not undermine the value of the corpus of accounting history scholarship across all industrial and other settings. Funnell (2007, p. 298) suggested that “the wider accusations” of Arnold and McCartney (2003) “directed at the realms of accounting history beyond 19th century railway accounting should be treated as unsubstantiated”.

The examination of business records has continued to be a mainstay of historical accounting research, with researchers investigating both external financial reporting and the internal use of accounting for costing and managerial decisions. There has been some degree of “confluence” in the application of theoretical explanations to costing methods (see for example Fleischman and Macve, 2002), with researchers realising that theories (such as neoclassical economics and Marxist or Foucauldian perspectives) often emphasise different features of the historical phenomena rather than offering rival explanations. Research in this area has demonstrated the need to tolerate theoretical diversity, in order to avoid closing down areas of debate prematurely.

## Using accounting records in business history

Some business and accounting historians are conscious of the synergy that exists between business history and accounting history (see, for example, Marriner, 1980, Parker, 1991, Mathias, 1993, Carnegie and Potter, 2000, Ville and Fleming, 1999/2000 and Fridenson, 2007), although calls for greater collaboration are not uncommon. Indeed, Ville and Fleming (1999/2000) entitled their contribution “Desperately seeking synergy: interdisciplinary research in accounting and business history”, suggesting that “powerful synergies” exist between accounting and business history and pointing to the use of historical evidence in furthering an “understanding of how management accounting systems . . . develop in our leading contemporary corporations” (Ville and Fleming (1999/2000, p. 173). The authors argued, however, that the interdisciplinary literature of the genre was too heavily located in the manufacturing sector.[[13]](#footnote-13) In addition, earlier key contributions in the field by Chandler (1977) and Edwards and Newell (1991) have been criticised for being too “progressivist” in concentrating on efficiency-based explanations for management accounting innovation (Ville and Fleming, 1999/2000, p. 174; also see Luft, 1997).

More recently, Fridenson (2007, p. 375) took a French perspective in issuing “a plea for a warm and close relationship between business history and accounting history”. Advocating a “bilateral relationship” between accounting history and business history, Fridenson (2007, p. 375) argued “business history is not a luxury merely for accounting historians, but a necessity” and further stated “that business historians will benefit from closer contacts with the work and researches of accounting historians”. As well as identifying accounting documents as “key sources” for business history, Fridenson (2007, p. 377) referred to accounting renovation or renewal as “key elements for a much broader dimension of change” while noting that “attention has been drawn by business historians to how sometimes accounting instruments and accounting methods last too long”, with implications for inhibiting organisational and social change.

The relationship between accounting history and business history is a two-way process. Analysing citations appearing in 546 articles published from 1996 to 2008 in the three specialised accounting history journals published in the English language (*Accounting History*, *Accounting Historians Journal* and *Accounting, Business and Financial History*), Bisman (2011, p. 169) reported on the “relatively small overall” number of citations to a range of leading business and economic history journals. Of the three accounting history journals, *Accounting, Business and Financial History* contributed 51 per cent of these citations, reflecting its more diverse orientation. Bisman’s findings tend to confirm the views of Walker (2005a, p. 233), who has argued that accounting history is a “myopic and introspective discipline” that would benefit from “greater inclusivity”, and has suggested that accounting historians “are similarly distant from the sister discipline of history” (Walker, 2008, p. 312). Bisman (2011, pp. 174-175) concluded that the “well acknowledged desideratum for accounting historians to collaborate with, and draw on the work” of business and economic historians essentially “remains an unanswered challenge”. Bisman (2011) also showed that accounting historians are engaging with other accounting research literature and are particularly drawing on broader perspectives offered by sociological, interpretive and critical frameworks, especially given the extent of citations of articles published in journals such as *Accounting, Organizations and Society* and *Accounting, Auditing & Accountability Journal* and, to a lesser extent, *Critical Perspectives on Accounting*.

Although there is still considerable scope for developing the interface with business history, Parker (1999a, 1999b), Parker and Lewis (1995) and Parker and Ritson (2005, 2011) have been contributing to the emerging literature on management history, a field that has been growing since the foundation of *The Journal of Management History* in 1995 (Carson and Carson, 1998; also see Wren, 1987). Interdisciplinary research on classical management writers, notably Frederick Taylor, Henri Fayol and Lyndall Urwick,[[14]](#footnote-14) enables us “to reflect upon the contemporary accounting conventions and practices that have been contributed to by the classical management school of thought” (Parker and Ritson, 2011, p. 235) and, therefore, acts against the inheritance of “an impoverished understanding of the historical influences on contemporary accounting practice” (Parker and Ritson, 2011, p. 235). Moreover, accounting history, stimulated in particular by the work of Walker (1998; see also Walker and Llewellyn, 2000) on accounting in the home, has been interfacing with financial, social and gender history, for example through the studies of Rutterford and Maltby (2007) on British women’s investment practices, Licini (2011) on Italian women’s wealth, and Walker and Carnegie (2007) on how Australian household budgeting was used to control the “extravagant woman”.

## Biography

Biographical research in accounting continues to be motivated in different ways. Some research recognises accounting as a human construction and hence the need to understand accounting developments through the contributions of accountants. Increasingly, biographies of “great men” associated with the development of accounting are being complemented with, if not supplanted by, concerns with more “humble” accountants. The development of any occupational category, whether or not it is widely regarded as a “profession”, is the sum total of the contributions of all participants, including the famous and infamous. While Flesher and Flesher (2003) believed that biography “focuses on the ‘movers and shakers’ of a profession”, a wider perspective of individual contribution is essential in enhancing an understanding of the lives, careers and impacts of historical actors in accounting in everyday settings within organisations, in particular, and society, in general.

Among the most prominent contributions in this area in the past 15 years or so is the in-depth work by Zeff (2001) on Henry Rand Hatfield, a historian of accounting and bookkeeping and the first full-time professor of accounting in a US university (also see Parker, 2002). Zeff (2000) has also studied the contribution of John B. Canning to the history of accounting thought. Complementing such work, recent biographical research has tended to focus more attention than hitherto known on the lives, careers and previously little-known contributions to accounting and book-keeping by women, such as Mary Addison Hamilton in Australia (Cooper, 2008), Jennie M. Palen in the US (Spruill and Wootton, 1995) and Minna Canth in Finland (Virtanen, 2009). Accounting researchers who have examined the lives and careers of prominent accountants (particularly men) in accounting’s past include Lee (1996), whose subjects were pioneering Scottish accountants during the second half of the nineteenth century (Richard Brown, George Auldjo Jamieson and Alexander Sloan). Carnegie, Parker and Wigg (2000), on the other hand, examined the life and largely undistinguished career of a Scottish accountant, John Spence Ogilvy, who was, as far as can be ascertained, the first Chartered Accountant to emigrate from Britain to Australia. Lee (2006b, p. x) presented a “series of researched biographies” of 161 Scottish chartered accountants, all men, who immigrated to the USA in the period 1875 to 1914 and who influenced the development of the accounting profession in that country. Clarke (2005) provided a biographical account of Bernard F. Shields – the first professor of accounting in the UK – in a further contribution to the literature on the “first” or “earliest”. In a similar vein, Flesher (2010) described Gerhard G. Mueller as the “Father of International Accounting Education” in his biographical account. Other recent biographical works include Romeo and Rigsby (2008) and Romeo and Kyj (2000), who have examined the influence of Seldon Hopkins and Anson O. Kittredge, respectively, on the US accounting profession, and Richardson’s (2000) study on George Edwards, a pioneering Canadian chartered accountant.

Accounting history researchers have yet to explore the potential of comparative biography, which involves the study of the lives and careers of more than one individual on a comparative basis. The comparative biography approach, sometimes referred to as biographical case studies, has been employed for studying the lives of politicians, particularly dictators such as Hitler and Stalin, and civil servants (see, for example, Bullock, 1998; Seward, 1989; Theakston, 2002; Wolk, 1983). Comparative biography is undertaken for the purpose of “enhancing the connection between individuals and the illumination of the larger patterns of the past” (Brinkley, 1984, p. 9). Based on what is already known of certain individuals in accounting’s past (the brief biographies of leading accounting scholars collected by Edwards (1994) and more recently by Colasse (2005) may provide a starting point) and on further in-depth biographical research, comparative biography could, for instance, be undertaken on accounting practitioners, such as Leonard Spacek and George O. May in the US or on accounting scholars, such as Raymond J. Chambers and Louis Goldberg in Australia.[[15]](#footnote-15) Such studies would augment our understanding of accounting’s past and may even assist in advancing CIAH.

Published autobiographical accounts in accounting remain rare, but are capable of providing insight into the development of accounting thought and practice. The autobiography of Lord Benson (1989) reveals considerable detail about the work of a senior partner in a leading accountancy firm, as well as providing inside information about the establishment of the International Accounting Standards Committee. More recent examples include Lightbody (2009) and Edey (2009). The potentially rich experience of accounting scholars tends to become hidden in retirement, and may largely be lost following their deaths.[[16]](#footnote-16) Although autobiography exhibits an inherent bias, the availability of such personalised views of the past augments the literature and may facilitate further biographical research, including comparative biography.

## Prosopography

Prosopographical studies of accounting development remain in short supply. Prosopography involves examinations of the common background characteristics of a group of historical actors by means of a collective study of their lives and careers. Otherwise known as “collective biography”, such research is intended to enrich our understanding of the beliefs, preferences and ambitions which influenced or governed group behaviour in specific occupational or organisational settings. The method, therefore, is concerned with examining developments in accounting institutions, thought and practice from a communal perspective.

Since the mid 1990s, the prosopographical method has attracted the interest of some accounting historians. The investigations undertaken by Lee (2006b) into the influence of early Scottish chartered accountants on the early American public accounting profession represent a prosopographical approach, although Lee did not use this term specifically. In addition to a collection of individual biographies, Lee’s book contains an analysis of the common background characteristics of the 161 immigrants under the title “overview of the Scottish chartered accountancy migrants” (Lee, 2006b, pp. 18-29).[[17]](#footnote-17) In Australia, prosopography was explicitly applied in examining the professionalisation of accounting through the lives and careers of the 45 founders of the Incorporated Institute of Accountants, Victoria (1886) (Edwards, Carnegie and Cauberg, 1997; Carnegie and Edwards, 2001; Carnegie, Edwards and West, 2003). According to Carnegie *et al.* (2003, p. 790), “institutional deeds and outcomes derive from the behaviour of individual actors, particularly those key players who drive the creation, policy development and outlook of practitioner associations”, thus providing the basis for the use of prosopography in their investigations. The study of social origins, an important aspect of prosopography, has been undertaken for the early members of the Institute of Chartered Accountants in England and Wales by Anderson and Walker (2009).

Considerable potential for further prosopographical research in accounting is readily apparent in respect to various groups of actors in accounting’s past, such as professors of accounting (for example, foundation professors), professional and refereed accounting journal editors, accounting historians, accounting regulators and standard setters, Council/Board members of professional associations, advocates of mergers of professional accounting bodies, and the members of “epistemic communities” who contribute to cross-national accounting development. The scope for prosopography and its rich explanatory potential is under-recognised in historical accounting research, possibly because the successful application of the method requires the availability of, and affordable access to, considerable archival sources in developing an understanding of the mix of considerations that shaped the behaviour and value systems of the historical actors under investigation.

## Institutional history

During the past 15 years or so there has been a strong focus in historical accounting research on the professionalisation of accounting. Researchers in Anglo-American countries have continued to examine the professional accounting project in historical contexts, while the formation and early development of the modern accounting profession in Scotland and the export of pioneering Scottish accountants continue to attract considerable scholarly enquiry (see, for example, Lee, 2000, 2006a, 2006b and Walker, 1995, 1996, 2003a).[[18]](#footnote-18) More noticeably, however, a number of accounting historians since the late 1990s have examined the professional project in the non-Anglo-American world, in countries such as Brunei Darussalam (Yapa, 1999), China (Hao, 1999; Xu and Xu; 2003, Yee, 2009), India (Verma and Gray, 2006; Sidhu, 2010), Jamaica (Bakre, 2005, 2006), Kenya (Sian, 2006, 2007), Malaysia (Susela, 1999), Nigeria (Uche, 2002; Okike, 2004), the Philippines (Dyball and Valcarcel, 1999; Dyball, Poullaos and Chua, 2007), Sri Lanka (Yapa, 2006) and Trinidad and Tobago (Annisette, 1999, 2000, 2003).[[19]](#footnote-19) Many of these studies have examined the professional-state engagement with Britain (also see Poullaos, 2009). Some studies have examined race as a determinant of professionalisation in certain countries in the context of British colonisation (see, for example, Annisette, 1999, 2000, 2003; Bakre, 2005, 2006; and Sian, 2006, 2007), while Sidhu (2010) investigated caste as a determinant of professionalisation of accounting in India. A recent volume entitled *Accountancy and Empire: The British Legacy of Professional Organization* (Poullaos and Sian, 2010) has explored the professionalisation of accountancy in key constituent territories of the British Empire (also see Parker, 2005). While recognising the growing number of studies concerned with race as a determinant of the professionalisation of accounting, Walker (2008, p. 304) referred to a “disturbing tendency in the non Anglo-American” histories of professionalisation as being “not as indigenously sensitised as they might be” (also see Poullaos, 1999).[[20]](#footnote-20)

Apart from referring to the growing number of accounting history studies adopting race as an orientation, Walker (2008) also addressed the other two elements of the “trinity” of bases of exclusion and oppression, namely gender and class. The gender research agenda in accounting history is seen as underdeveloped, with scholarship in the field remaining “in the ‘pioneer’ and ‘recovery’ phases of feminist and gender history” (Walker, 2008, p. 307). Recent investigations focusing on gender include Cooper (2010), on the campaign by women in Australia to gain admission to professional accounting bodies, and Emery, Hooks and Stewart (2002) and Devonport (2008), on the development of the status of women within the New Zealand profession.[[21]](#footnote-21) With reference to the northern hemisphere, McKeen and Richardson (1998) reported on the entry of women into the Canadian accounting profession, while Shackleton (1999) examined gender segregation in Scottish chartered accountancy. Walker (2003b) himself considered how bookkeeping in Britain had been regarded as a mainly female occupation. Turning to research on accounting and class, Walker (2008, p. 307) noted that class “merits attention by accounting historians”, but observed that accounting historians “have had even less to say” on class than on gender. Hammond, Clayton and Arnold (2009) have included class as a factor in their examination of South Africa’s transition from apartheid during the last quarter of the twentieth century, when the professional project excluded the majority of the population from the ranks of the profession on the basis of race and class. Lifestyle, status and occupational differentiation have been explored in the context of Victorian accountancy in Britain (Edwards and Walker, 2010).

Brian West of the University of Ballarat was awarded the 2008 Notable Contributions to Accounting Literature Award, sponsored by the American Accounting Association and the American Institute of Certified Public Accountants, for his book *Professionalism and Accounting Rules* (West, 2003).[[22]](#footnote-22) Taking a historical perspective and embedding his investigation in the literature of the “sociology of the professions”, West argued that the accounting profession struggles to administer its occupational authority and, in the absence of a solid cognitive foundation, has instead turned to the regulatory fiat of “accounting standards”, thus leading to the institutionalisation of deficient technical practices. Accounting rules become the goal rather than a means to an end. Sterling (2004, p. 76) described West (2003) as “the best book on accounting I have ever read”, while Staubus (2004, p. 156) stated that West “has made a masterful analysis of a problem of great importance to the accounting profession”. The development of international accounting standards themselves has been subject to in-depth investigation, especially by Camfferman and Zeff (2007) in a history of the International Accounting Standards Committee (IASC), and also by Bocqueraz and Walton (2006) who examined the roles of Henry Benson, Douglas Morpeth and Wally Olsen in the creation of the IASC. Rutherford (2007) has provided a similar in-depth history of the UK’s Accounting Standards Committee.

Official histories continue to be published to celebrate anniversaries or milestones within the accounting profession (see, for example, Linn, 1996 and Schneider and Westoll, 2004 in the case of Australia and South Africa, respectively), but it has been uncommon for such historical accounts to be subject to critical comment or challenge. Hammond, Arnold and Clayton (2007) provided an example of critical historiography in interrogating the official history of a major South African public accounting firm, entitled *Experiences in Transformation: Work in Progress*, by Schneider and Westoll (2004). The silences in the firm’s own history were seen as underscoring the need for a critical investigation, involving oral history, “that not only aims to give voice to the perspectives of the less powerful, but also to reveal the social and economic conditions that produce and perpetuate unequal relations of power and social injustice” (Hammond *et al.*, 2007, p. 275). The “history of the Australian accounting profession” by Linn (1996) emphasised the initiatives and interests of the publisher, the Australian Society of Certified Practising Accountants (now CPA Australia), one of the two major professional accounting bodies in Australia at the time of Linn’s publication. Parker (1997, p. 118) saw merit in Linn’s work as “mercifully free of sociological jargon”, but added that “more use could have been made of the insights of the literature on the sociology of professions”.

Histories of educational developments in accounting are adding to our understanding of the role of educational institutions such as universities and colleges of advanced education or polytechnics. In Australia, for instance, Juchau (2005) provided a general historical narrative of accounting in universities during the period 1955-2002, Evans and Juchau (2009) examined the role of colleges of advanced education in accounting education between 1965 and 1989, and Birkett and Evans (2005) studied the interplay between Australian universities and technical colleges in the period 1944-1951. Burrows (2006), a University of Melbourne insider, rendered an entertaining account of the history of accounting education at Victoria’s earliest university, while Clarke, Dean and Wells (2010) discussed the early years of accounting at the University of Sydney under Raymond Chambers. Such histories, however, are typically of a descriptive nature, thus rendering apt Parker’s comment on making more use of the sociology of professions literature in analysing developments in accounting education.

C&N had included studies of the regulatory process for accounting, including the development of specific accounting standards, under the heading of “institutional history”, but this is an area where research has been only piecemeal. In the special issue, the contribution of Young and Mouck (1996) addressed the importance of historical understanding in the standard-setting process. Young has continued to incorporate historical perspectives in her studies of accounting regulation (see for example Young and Williams, 2010), and other research that takes account of the historical trajectory of the standard-setting process includes the critical analysis of accounting for employee stock options undertaken by Ravenscroft and Williams (2009) and the study of the development of accounting for retirement benefits of Napier (2009c).

Institutional history, particularly historical studies of accounting’s professionalisation project, has offered researchers extensive opportunities to draw on theoretical perspectives from a wide range of disciplines. Researchers need to be aware of developments in these disciplines, rather than relying on the theoretical borrowings of earlier accounting historians. However, research into the professionalisation of accounting has been valuable in stressing the importance of such factors as race and gender, as well as class, in understanding the process in different locations, as well as broadening our knowledge of the process beyond “anglophone” countries.

## Public sector accounting

Interest in the history of public sector accounting and accountability has grown during the past two decades as researchers make more use of key archives often containing extensive public records. Such research has evolved into a broader “accounting and the state”[[23]](#footnote-23) theme, increasingly concerned with “the on-going invocation of accounting in the everyday business of governing” (Graves and Radcliffe, 2001, p. 93). Recent published research has examined the adoption of double entry bookkeeping within European central governments, such as in France (Lemarchand, 1999, Nikitin, 2001)[[24]](#footnote-24) and in Portugal (Gomes, Carnegie and Rodrigues, 2008), as well as the adoption of “mercantile” bookkeeping in Britain (Edwards, Coombs and Greener, 2002; Edwards and Greener, 2003). Studies on accounting and the military have also contributed to the recent public sector accounting history literature (see, for example, Funnell, 2003, 2006, 2008, as well as the contributions on the theme that appeared in a special issue of *Accounting History* – Funnell and Chwastiak, 2010). Some scholars have studied the transfer of accounting technology (accounting techniques, institutions and concepts) from the military to other sectors of government or to the private sector, such as Lemarchand (2002), in the case of the French management accounting model, and Scorgie and Reiss (1997), in colonial Australia from 1788 to 1792. Cobbin (2009), on the other hand, explored the appointment of chartered accountants to an army accountancy advisory panel in Australia during World War II, thus illuminating how transfers of accounting technology to (rather than from) the military may arise.

The adoption of full accrual accounting in the public sector in many countries during the past two decades has stimulated research into public sector accounting more generally. The development has generated contributions to the historical accounting literature with a more contemporary historical focus and a concern with the interplay of accounting and public policy. In Australia, for instance, Potter (1999, 2002), Christensen (2002) and Davis (2010) have conducted in-depth examinations of the adoption of accrual accounting within the Australian public sector since the mid to late 1980s. Considerable scope exists for similar studies to be undertaken in other countries at different levels of government (for example, national or federal, state and local government). Identifying and assessing the impacts of such accounting reforms on individuals, organisations and communities would illuminate the contemporary relevance of such investigations. Buhr (2010), for instance, outlined worldwide developments in public sector accounting standard setting between 1980 and 2010.

There is also a need to examine the full dimensions of accounting and accountability in the local government sector, as confirmed by Sargiacomo and Gomes (2011). Recent investigations have included studies set in the USA (Moussalli, 2008),[[25]](#footnote-25) the UK (Brackenborough, 2003; Thick, 1999) and Italy (Sargiacomo, 2006). Sargiacomo (2006) used accounting records of the Commune of Penne from the late seventeenth century to enhance an understanding of the life and times of such feudal communities. In particular, Sargiacomo showed ways in which monies were spent within the community, thereby “elucidating the adopted social priorities and concerns of the time” (Sargiacomo, 2006, p. 475).

Public archives are more likely to survive, and may cover more extensive periods, than those of private organisations. We would therefore expect public sector accounting to continue to grow as a popular focus for historical research. Researchers need to consider the extent to which our understanding of accounting in general terms is adequately based on surviving records that relate in the main to the public sector. Much of the more recent research in this area tends to suggest that sharp distinctions between public sector and private sector accounting are diminishing. However, some of the theoretical perspectives used to provide a framework for research in the history of public sector accounting do not provide differential theorisations for entities in the public and the private sectors. This may lead researchers to look for similarities rather than differences, but well-grounded research into public sector accounting should continue to provide insights for historical understandings of accounting more generally.

## Comparative international accounting history

Carnegie and Napier (2002, p. 694) defined CIAH in broad terms as “the transnational study of the advent, development and influence of accounting bodies, conventions, ideas, practices and rules”.[[26]](#footnote-26) Comparative research was explained as typically involving the examination of “some aspect of accounting in different countries” with the mode of comparison taking a number of forms, notably synchronic, parallel and diffusion (Carnegie and Napier, 2002, p. 695). As a means of applying CIAH, seven factors or dimensions were proposed as a framework for structuring the comparative analysis: period, places, people, practices, propagation, products and profession (Carnegie and Napier, 2002, pp. 700-701). These factors were employed in an exploratory case study of agrarian accounting in Britain and Australia in the nineteenth century. The factors were presented as a heuristic for the particular case study, and this may explain why subsequent researchers have not, as far as we can ascertain, specifically employed them as a framework for analysis in other comparative historical accounting studies.

Accounting historians, however, have long appreciated the international scope of accounting history research (see, for example, Brown, 1905, Parker, 1971, and Samuels and Piper, 1985). More recently, Carmona, Donoso and Walker (2010, p. 270), in studying the interface of accounting and international relations in the context of Anglo-Spanish relations, reiterated “the importance of identifying differences when exploring international accounting phenomena in historical contexts”. Nowadays, the international dimensions of accounting are increasingly prominent with the wide adoption of International Financial Reporting Standards, and they are subject to considerable investigation by contemporary accounting researchers and copious comment in the financial and business media. Such recent developments are firmly grounded in a tradition, across centuries, of the transfer of accounting technology between communities, nation states and geographical regions.

Comparative historical research in accounting may involve a range of frameworks or perspectives. In studying the cross-national diffusion of accounting technology, for example, some accounting historians have applied a framework based on a series of questions developed by Jeremy (1991, pp. 3-5) in examining international technology transfer (see, for example, Carnegie and Parker, 1996; Foreman, 2001; Carnegie, Foreman and West, 2006; and Samkin, 2010). These authors were concerned with the transfer of accounting technology by means of the work of particular individuals with accounting knowledge and experience, including early accounting authors in colonial contexts. Comparative research projects may also examine broad developments in particular forms of accounting between different countries, as illustrated by Boyns, Edwards and Nikitin (1997, p. x). Based on their independent prior research on industrial accounting in Britain and France, these researchers presented a parallel study comparing the birth and early development of industrial accounting in those countries in order to gain “an insight into the similarities and differences in respect to accounting integration” (Boyns *et al*., 1997). At a more general level, Auyeung (2002) sought to examine why “western accounting” was adopted in Japan but not in China in a comparative study of the two Asian countries in the nineteenth century. Comparative research does not just involve parallel studies of developments in different locations. It may also involve investigations of particular aspects of accounting, such as educational developments, in comparison with developments in other professions (Paisey and Paisey, 2010).

CIAH research faces several challenges. First, research across national boundaries almost certainly requires the creation of international teams of researchers, particularly where the research involves the interpretation of archival material in more than one language. Secondly, CIAH research is likely to be more expensive than research in one location (although international collaborative research may appeal to certain research funders). Thirdly, effective comparative research must be based on meaningful comparisons, and this requires considerable advance thought and a sound theoretical justification for the comparison being attempted, rather than a simple choice of two or more countries almost at random. The barriers to CIAH research have meant that the extant studies in this area have tended to be limited to countries closely located in geographical or cultural terms.

## Innovative research methods in accounting history

Following calls made by various authors, including most notably Theresa Hammond (see, for example, Hammond and Streeter, 1994; Hammond and Sikka, 1996; Hammond, 2003), in recent years some accounting historians have investigated accounting’s past from the perspective of under-represented groups, including repressed peoples. Such studies have been described as “histories outside the mainstream” (Hammond, 2003, p. 81). They typically involve the collection and use of oral history sources, notably the personal accounts of actors whose stories may otherwise be regarded as insufficiently significant for narrations of episodes of “progress”, where attention is often placed on individuals such as leaders or pioneers (the “first” or “earliest”). Oral evidence not only broadens the archive; it can also represent the experiences of “voices from below” and thus can provide perspective in explications of accounting development.[[27]](#footnote-27) Recent contributions also include Hammond (2002) and Kim (2004a, 2004b). Hammond (2002) chronicled the stories of several of the pioneering African men and women who were required to surmount various obstacles in becoming and remaining a Certified Public Accountant in the US accounting profession. Kim (2004a, 2004b) examined the experiences of Chinese accountants in New Zealand. Oral history is not reserved only for studies concerned with exclusion and oppression – it may be of considerable importance in conducting accounting history research in general. For instance, Walker (2005b) has collected four interviews with eminent members of the Institute of Chartered Accountants of Scotland, while Miley (2006) has documented the previously unrecorded experiences of the users of Australian Army accounting procedures for supplying soldiers and support staff during World War II.

Oral history is not the only area for innovative research methods. Examinations of discursive media such as novels and short stories may also contribute to enlivening the social history of accounting. Examples are Maltby (1997), looking at the nineteenth century German novel *Soll und Haben* (“Debit and Credit”) by Gustav Freytag, and West (2001) in an examination of Bruce Marshall’s 1958 book *The Bank Audit*. The archive in historical accounting research may take many different forms and will undoubtedly extend, in future, to social communication media such as Facebook and Twitter, as well as to e-mail, assuming that communications using such channels are preserved. Moreover, as archives themselves are digitised, it becomes possible for researchers to use records that were previously hard to access, as well as employing sophisticated techniques for searching on-line sources (Rosenzweig, 2011). As a byproduct, digitisation may make international collaboration, and approaches such as CIAH, more practical.

One aspect of historical accounting research that has been significantly underdeveloped is quantitative analysis. Over two decades ago, Napier (1989) identified research using quantitative methods, including but not restricted to statistical analysis of large databases, as potentially interesting for accounting historians, following the emergence of “cliometrics” (also known as econometric history) within the economic history discipline. There have been relatively few studies within accounting history using complex statistical analysis (a recent example is the study of early twentieth century US railroad accounts by Sivakumar and Waymire, 2003). This may reflect the difficulties of collecting data not normally included in the databases commonly used for so-called “archival-empirical” accounting research.[[28]](#footnote-28) More recently, Waymire and Basu (2007) have seen quantitative research approaches as potentially attractive to junior researchers in the USA whose doctoral training is heavily econometric in approach. As Napier (1989) pointed out, research using data from relatively unregulated periods could be used to test hypotheses about the use of accounting information by capital market participants and the factors underlying accounting policy choice. However, such research needs to be firmly grounded in an understanding of the institutional and social environment of the period being studied, rather than simply being an application of “new” methods to “old” data. In focusing on the use of informational resources for managerial purposes, the relationship between, and integration of, accounting and statistics was specifically explored by Chandar and Miranti (2009) in an examination of forecasting, budgeting and production planning at the American Telephone and Telegraph Company during the 1920s.

# Assessing the effect of the special issue

In our initial call for papers, we emphasised the importance of theory and rigorous method for historical accounting research. Our own paper (C&N) called for “critical” and “interpretive” histories, stressing that researchers should not take for granted that accounting was merely a neutral technique. Rather, they should identify, assess and critique the ways in which accounting was potentially implicated in complex relationships of power and control, not just within the business setting but much more widely. Moreover, accounting history is not only the history of accounting techniques and ideas, alongside the history of accountants, but also involves a study of the impact of accounting on individuals, organisations and society, and an interpretive understanding of the meanings that have been attributed to accounting at different times. We wanted researchers to examine the “dark” as well as the “bright” sides of accounting, to challenge conventional narratives of accounting progress, to accept that accounting is more than simple counting and calculation. We also wanted researchers to appreciate that accounting’s past needed to be studied within its social, political, economic and environmental contexts, and that researchers should consider how accounting in the past, even if it appeared strange on the surface, might embody activities and uses with counterparts in the present day.

The review of the eight themes has therefore stressed the variety of areas that researchers have explored and the range of methods and theoretical frameworks adopted. We are, frankly, less interested in identifying “stylized facts” (Kaldor, 1961) that can be presented as the “findings” of the large body of historical accounting research that we have reviewed in the preceding section of this paper, than in the fact that, increasingly, historical accounting research around the world has embraced the need for rigorous method and theoretically informed analysis. Historical accounting researchers have declared their adoption of the theoretical ideas of Marx, Foucault, Latour, Bourdieu, Weber and other eminent scholars, as well as institutional theory, the sociology of the professions, legitimacy theory, stakeholder theory, imperialism, agency theory and positive accounting theory. Even papers that do not attach a name to their theoretical approach usually embed their archivally based findings in an analytical or explanatory framework rather than simply presenting the findings as a “factual” narrative.

Having said this, however, we would make the following general observations with respect to the eight themes identified in the original C&N paper:

* Surviving records of business firms: the significant development of the past 15 years is that researchers have been moving beyond the business, even though long-running debates, such as the roles of accounting in measuring costs and managing people, remain a central focus of research.
* Accounting records in business history: opportunities for greater collaboration between accounting and business historians have not been taken up to the extent that we had hoped, but there have been interesting developments in the interfaces between accounting history and management, financial and social history.
* Biography: the contribution of H&S to the special issue particularly encouraged studies of how accounting impacted on the lives of individuals “from below”.
* Prosopography: this approach remains under-developed in historical accounting research.
* Institutional history: research into accounting as an occupational category has been more critical of the “traditional” professional project, emphasising class, race and gender as important factors, and escaping from the narrow focus on the USA and the British Empire.
* Public sector accounting: this has been an increasingly important area of historical accounting research, using a wide range of theoretical lenses. Some researchers are beginning to question the usefulness of the public/private distinction in the historical context.
* Comparative international accounting history: this is another approach that remains under-developed, although the emergence of accounting historians from a broader cross-section of countries may enhance the likelihood of international collaboration.
* Innovative methods in accounting history: oral history is now well established, and a challenge for historical accounting researchers will be to engage fully with the digitisation of archives. Opportunities for quantitative historical research remain under-explored.

In the final substantive section of the paper, we consider some issues relating to the future of historical accounting research. Unlike our earlier paper (Carnegie and Napier, 1996), we do not identify specific themes. Instead, we look at some of the factors that may influence different approaches to research in accounting history over the next decade.

# What is the future for accounting history?

Accounting historians face a fundamental tension: do they see themselves primarily as accounting researchers or, more particularly, as historians? This is of practical importance because historical accounting research is almost entirely a venture undertaken in universities, and the location of a researcher in terms of institution and discipline has a significant influence on that researcher’s views as to what the subject matter and process of research should be. Walker (2009, p. 25) has suggested that “Accounting history is best understood as an expanding and maturing sub-discipline of accounting.” However, it is also possible to view accounting history in more methodological terms, as an approach to understanding accounting issues through a historical lens. Hence historical accounting research cuts across boundaries between financial accounting, management accounting, auditing, governance, social accounting, taxation and other traditional disciplinary classifications.[[29]](#footnote-29)

Although some accounting researchers working within the historical area have had a rigorous training as historians, many, perhaps most, have acquired their knowledge of historical method and theory more informally through experience. Where disciplinary divisions are strongly enforced in an institution, historical accounting researchers may have little contact with “mainstream” historians, and PhD students undertaking historical research in accounting may receive only minimal research training that is specifically oriented towards the study of history. Although Napier (2009a, p. 45) claimed optimistically that “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” than they did 40 years ago, it is more likely that new accounting historians are trained in qualitative social science methods rather than specifically in the methods of historical research.

Does this matter? In one sense, it does not, if accounting history has grown sufficiently to be self-sustaining within the academy. Some accounting historians will keep an eye on developments in “mainstream” history and hence will be aware of current theoretical, methodological and substantive debates that could potentially impinge on historical research within accounting. Most accounting historians, however, will assess the quality of their work by reference to the standards of the accounting discipline more generally. So long as diverse research approaches are valued within accounting scholarship, historical research will have an important place. The fear of some is that diversity in accounting research is no longer appreciated, at least in the USA, leading to apprehensions of “the quiet but discernable death of accounting history in the U.S.” (Fleischman and Radcliffe, 2005, p. 86). Future research lacking a strong grounding in *history*, rather than just the social sciences, may be considered irrelevant by hegemonic interests within accounting research at the same time as historians in history departments regards it as lacking in rigour.

And yet accounting is a means of recording economic and more generally quantifiable human activity and is a manifestation of the myriad social and organisational systems that, as Foucault notes, “quietly order us about” (quoted in Simon, 1971, p. 200). Hence accounting is clearly of interest to historians, sociologists, anthropologists and others outside the accounting discipline. Walker (2005a) has pointed out the many ways in which historians are using accounts as their archival materials, and, increasingly, other disciplines are aware of the importance of accounting as a recording and information processing system. Two examples of this are the discussion by James Aho (2005), a sociologist of religion, of the influence of the medieval Roman Catholic confessional on modern accounting, and the examination of seventeenth century French governmental information processing, centred on the figure of Jean-Baptiste Colbert, undertaken by the historian of ideas Jacob Soll (2009).[[30]](#footnote-30)

Both these authors are based in the USA, suggesting that there may currently be more interest in historical accounting research *outside* accounting departments in US universities than within such departments. Possibly US academic accountants think that historical research in the field is *too* interesting (compare Whittington, 1995)? Outside the USA, historical accounting research tends to be valued in those departments that do not slavishly model themselves on prominent US accounting research groups. The growth of theoretically-informed historical research, especially among younger researchers in countries such as Italy, Spain, Portugal and France, is spreading to other parts of Europe, particularly countries with a strong accounting history tradition such as Turkey. There are still large areas of the world into which historical accounting research has hardly penetrated, such as Latin America, Africa, the Middle East and South Asia, but even here we are beginning to see work emerging. Sy and Tinker (2005, 2006) have called forcefully for an abandonment of what they see as the “Euro-centric” dominance of accounting history, and call for more research in the ways of accounting in mainly oral African cultures. Napier (2009b) has reviewed historical research into accounting in the Middle East, and his call for more research into accounting in Muslim-majority countries overlaps Sy and Tinker’s own call in that much of North Africa falls within the “Islamic world” in which Napier is interested.

Historical accounting research is also likely to follow trends in more general research in accounting, particularly of the more qualitative and interpretive type. For example, Walker (2008, p. 311) studied how a growing interest in corporate social and environmental disclosures, and more generally in corporate social responsibility, has stimulated some historical studies. A significant area of growth in recent years is the notion of accountability, perhaps always implicit in studies of accounting but increasingly being discussed as a separate topic. Accountability as a “chameleon” (Sinclair, 1995) is often coupled with corporate governance, and in the legal governance literature an awareness of the possible value of a historical perspective has been promoted by various writers, including Blair (2004).[[31]](#footnote-31)

An important motivation of historical work in corporate governance is the idea that studying the historical development of a concept or practice can provide useful insights into current thought and practices, and that this will be of value in helping to advance policy debates. Such policy-relevant research should, we believe, be encouraged more generally, because historical accounting research often focuses on processes of change in organisations and society. An understanding of the factors implicated in past change events may allow historians to evaluate current proposals for accounting reform and even to advance their own recommendations (Gomes, Carnegie, Napier, Parker and West, 2011). For example, recent debates over such notions as fair value would undoubtedly have been more informed had participants had a clearer idea of the origins and development of fair value as a term and as a concept. Historians can, therefore, help us recall knowledge of the past, including local, time-specific understandings of key concepts, that the present generation has forgotten. Unfortunately, historical reviews may emerge too late to have much impact on debate, as for example the review of inflation accounting ideas and methods by Tweedie and Whittington (1984) – a valuable study by two scholars who were later to play a significant role in international accounting standard setting, but one that emerged as the debate on inflation accounting was running out of steam. However, if published historical accounting research can have an impact on current debates, such as the question of how far accounting methods are implicated in specific business collapses (Jones, 2011) and general financial crises (Waymire and Basu, 2007), then it will have a clearer role within the discipline and benefit from increased demand for its insights.

The issues that future accounting historians are likely to have to grapple with, beyond the general acceptability of historical research in the discipline, are precisely those historiographical matters that Napier (2009a) alluded to: evidence, theory, explanation and narrative.[[32]](#footnote-32) The broadening of the evidence base for historical accounting research has already been mentioned, and the paper by Hammond and Sikka (1996) in the special issue helped to extend the “archive” from written to oral materials. Carnegie and Napier (2010, p. 364) have noted the many different media that have been used by researchers to gain an understanding of popular perceptions of accountants, and all of these are of potential interest to the accounting historian. How far does historical research rely on the survival of artefacts – can the call of Sy and Tinker (2005) to reduce our fixation on the archive in order to research an apparently non-literate African accounting be responded to?

Linked with the role of evidence is the problem so often identified by editors and reviewers when examining research papers (see, for example, Walker, 2008, p. 308, reinforcing *inter alia* Napier, 2006): “Where is the accounting?” The issue of what “counts” as accounting in its various contexts, and hence is the legitimate object of (historical) accounting research, is one that cannot, indeed should not, be resolved once and for all – we should not, through trying to delimit accounting research, construct barriers that could exclude useful future contributions. Nevertheless, it is legitimate to challenge such contributions to demonstrate how they constitute knowledge about *accounting*, and its implications for organisational and social functioning, rather than more generic calculations or administrative procedures.

As most historical accounting research is undertaken within accounting departments where the overarching disciplinary tradition is that of the social sciences, historical accounting researchers cannot avoid grappling with the question of how theory informs and affects their work. This may be a potential constraint on the growth of accounting history, since it seems to minimise the value of more traditional historical tasks such as the patient location and transcription of accounting records. On the other hand, accounting historians are likely to reflect on broader issues such as causation, agency and structure that more “mainstream” historians often seem to take for granted. A well-articulated theoretical position can help researchers to abstract from the particular data with which they are presented or which they uncover, to posit the key variables or factors that may be relevant to understanding and explaining the specific phenomena of interest, and to suggest relationships among those variables or factors that may be investigated. Theory is both prior to and posterior to archival work, as it indicates propositions or hypotheses that may be considered in locating, accessing and extracting material, and gives shape and generality to specific findings in increasingly broader organisational settings. Perhaps one of the most important contributions of the special issue was its emphatic endorsement of the calls for theoretically-informed accounting history research that were emerging in the early 1990s, to which many subsequent researchers in the field have responded positively.

Much explanation in history adopts a naive causal and chronological structure: event X happened *because* event Y happened first, or circumstances Z obtained *before*event X. Perhaps as a counter-weight to the dominance of causal explanation, some of the “new accounting historians” advocated a different approach to explanation, often summed up as “conditions of possibility” (Miller *et al.*, 1991, p. 395). Here, the explanation takes the form: event X would *not* have happened (when it did, or perhaps at all) *unless* conditions A, B, C, etc. were in existence. The search for explanation modulates into a search for the required conditions of possibility, and these can often be found in temporary conjunctions of apparently disparate factors (see, for example, the seminal paper by Burchell, Clubb and Hopwood, 1985). Because of their social science backgrounds, many accounting historians have accepted the need for explanation in history to be *general*: particular historical events are thus seen as specific cases of some more general phenomenon. Terms and concepts that were originally offered as ways of understanding individual situations, such as “programme”, “problematisation”, “arena” and “constellation”, become explanatory frameworks that are often fruitful, but are sometimes applied unsubtly in new and possibly inappropriate contexts.

One of the main issues in understanding explanation in “mainstream” history is the extent to which the way in which history is written – the “narrative” – itself provides explanatory power. Munslow (2000, p. 121) noted how traditional historians saw their role as telling stories about what “actually happened”, the explanatory force of their stories coming from their correspondence to “reality”. Munslow (2000, p. 123) referred to Hayden White’s challenge to this view from the perspective of linguistic theory (White, 1973; see also Funnell, 1998, and Napier, 2001), and concluded that “historical explanation is not yet a settled matter.” However, the issue of narrative emerges in how accounting history is written. Historical papers often take the form of qualitative case studies, with a general introduction, a theoretical discussion (possibly referring to prior literature), a narrative (annotated to a greater or lesser extent with comments arising from the theoretical perspective chosen by the author), and a final discussion drawing out broader theoretical implications. In accordance with dominant social science methodologies, the history is used to illustrate, refine and even extend the theory. As Llewellyn (2003, p. 697) observes, accounting historians operate at all five of her proposed levels of theorising (metaphor theories, differentiation theories, concepts theories, theorising settings and theorising structures), with “the appropriate level of theorization [being left] open and dependent on the problem under consideration.”

In some cases, authors explicitly espouse what Llewellyn (2003) refers to as a “grand theory” (one that theorises structures) – these are often associated with specific individuals, such as Foucault, Marx, Weber or Latour. In other cases, theory operates more as an analytical or conceptual framework that stimulates the development of research questions, and guides the ways in which historical evidence is identified and structured into a coherent narrative. For example, as already noted, some research into the transfer of accounting ideas and technologies was stimulated by a series of questions posed by Jeremy (1991). These questions did not in themselves posit a particular structure for international technology transfer, but they presented an analytical framework for investigating the issue. In Llewellyn’s terms, this could still be regarded as a theory, albeit at a lower level than the grand theories of Marx or Foucault. A reader of a study that has been shaped by such an analytical framework may find it more difficult to attribute a specific theory or theories to the study, but this is not to say that the study is “atheoretical” (Hopwood, 1985, p. 366).

# Conclusion

These issues of evidence, theory, explanation and narrative were demonstrated in the special issue. Boyns and Edwards, and Fleischman and Tyson, were engaged in evidence-based challenges to various theoretical models of the roles of managerial accounting, which sought to provide explanations of the forms taken by costing methods and how they were used in practice. Their papers use historical evidence, but they are not “story-telling”. Walker and Mitchell, on the other hand, have more of a story-telling narrative thread to their paper, with a beginning, middle and outcome. Theory provides a framework whereby the particular practices and activities are brought under more general categories. Young and Mouck, and Hammond and Sikka, address more forcefully the potentials of accounting history, the former by calling for a greater historical understanding on the part of financial reporting standard setters, the latter by opening up the nature of evidence and widening its scope. Overall, though, the authors in the special issue had a sense that an awareness of accounting history would help modern-day practitioners, regulators and academics to remain “grounded”, by illuminating the often humble roots of modern practice. At the same time, the special issue demonstrated that apparently contemporary problems and issues often have past precursors.

We summed up the mission of the special issue in the following words:

While the contexts within which measurement, calculation and control are manifested will change, explanations adopting a historical perspective will help us to understand the nature of accounting change and its impacts on organisational and social functioning, as well as enabling us to appreciate better, and thereby effectively critique, the accounting of today. (Napier and Carnegie, 1996, p. 6)

Although we would perhaps be less confident now that “accounting change” manifests itself in a universal form, we still see a consciousness of change and difference as the main contribution of historical studies in accounting, now and in the future. If we ignore the historical perspective, current accounting practice and ideas appear rootless, evanescent and arbitrary. Accounting also appears purely technical, the arena of accountants rather than of policy-makers or indeed of society more generally. Accounting history can provide a unifying power in two senses. First, by presenting accounting through the perspective of its past, accounting history can help in making the members of society aware of the ways in which accounting impacts on them today and constrains their futures. Secondly, without knowledge of accounting’s past, we have only a limited point of reference from which to critique contemporary practice and thought. In other words, historical knowledge of accounting’s past furnishes the unifying power that permits fuller understanding not just of accounting’s but also of society’s present and provides constructive input into developing and assessing our possible futures.

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Table 1

Citations of special issue articles

|  |  |  |  |
| --- | --- | --- | --- |
| Names of authors | Total citations | Non-English | Total English citations |
| Carnegie and Napier |  155 |  (9) |  146 |
| Hammond and Sikka |  47 |  (1) |  46 |
| Fleischman and Tyson |  19 |  (2) |  17 |
| Boyns and Edwards |  19 |  (4) |  15 |
| Walker and Mitchell |  13 |  (1) |  12 |
| Young and Mouck |  5 |  –   |  5 |
| Total |  258 |  (17) |  241 |
| Source: Based on Google Scholar as at 7 February 2011 |

Table 2

Citations of Carnegie and Napier paper: subjects of interest

|  |  |
| --- | --- |
| General contribution to historiography in accountingContrast between traditional and new accounting history/historiansAgenda for/advocacy of critical and interpretative historical researchComparative international accounting historyPublic sector accountingInstitutional historyOral historyStudying accounting in its contexts – local in both space and timeSetting research firmly in the archive/expanding range of source materialsWarning against viewing the past as a shadow or simulacrum of presentConceiving accounting as an instrument of power and domination/controlIdentified research directions/approaches/themes (i.e. taxonomy)Recognition of many plausible histories of the same eventsBiographyProsopographyApplied the taxonomy of themes in undertaking researchGrowth in accounting history research and publication Justification for accounting history – intellectual and utilitarian Presented surveys/reviews of recent worksRelationship between accounting history and status/legitimacy the professionInfluence/views of Littleton on accounting historyCitations/reproductions in anthologiesEmphasis on studying accounting in specific countries or regions Emphasis on the oldest/earliest/strangestHistorians have long recognised the international dimensions of accountingOther (all single citations) | 28171313131212121187665544444322226 |
| Total | 205 |
| Source: Based on Google Scholar as at 7 February 2011 |  |

1. Details of financial crises may change, but the main features are remarkably constant across the centuries (Reinhart and Rogoff, 2009; see also Soros, 2008). [↑](#footnote-ref-1)
2. Mills (1993, p. 802) warns against the limitations that a social science approach can impose on historical accounting research, “whenever the researcher permits a ‘grand’ theory, method or ideology – whether it be positivist, Marxist, or Foucaultian – to dominate their work, to bind their research with a predetermined framework.” Tosh (2010) provides a discussion of the interfaces between history and social theory from the perspective of the historiographer. [↑](#footnote-ref-2)
3. Mattessich (2003) has noted how pioneering researchers writing in German or Italian were not always academics – some were antiquarians and collectors with a fascination for early accounting records and texts. [↑](#footnote-ref-3)
4. Subsequently published as Carnegie (1997). Some results from the research were published in *AAAJ* in Carnegie (1995). [↑](#footnote-ref-4)
5. The call for papers, which had been distributed at conferences in 1994 and 1995, and circulated among prospective contributors, was reproduced in Vol. 8 No. 1 of *Accounting, Auditing & Accountability Journal* (1995, p. 7). [↑](#footnote-ref-5)
6. This may explain why nearly all citations of the papers in the special issue lie within the accounting literature: an interesting exception is the citation of H&S in an oral history study of radiographers (Decker and Iphofen, 2005). We have not undertaken a detailed quantitative analysis of how papers other than C&N were cited in subsequent literature, given the relatively fewer number of citations to the other papers. Citations of H&S occurred most commonly in papers discussing research methods and in applications of oral history in an accounting context, while the other papers were cited in further discussions on the topics that they had addressed. [↑](#footnote-ref-6)
7. Bisman (2011, p. 170) has recently identified C&N as the most influential paper in the English-language accounting history literature over the past 15 years. She also notes (2011, p. 171) that the annual rate of citations to this paper has been increasing steadily over this period. [↑](#footnote-ref-7)
8. For example, Napier (2006) cited C&N but was not listed in the database as doing so even though this later published work itself appears in Google Scholar. [↑](#footnote-ref-8)
9. This has been described as “the taxonomy offered by Carnegie and Napier (1996)” (Carmona, 2006, p. 249), although the eight areas were intended only as a selection of potentially fruitful areas and topics, not as an exhaustive classification or taxonomy. [↑](#footnote-ref-9)
10. Five of these works were written by Mark Christensen, based on his PhD research and including the dissertation (Christensen, 2009). [↑](#footnote-ref-10)
11. Each of these investigations related to public sector accounting developments in Australia. [↑](#footnote-ref-11)
12. Certain European scholars, often from France, Italy, Portugal or Spain, are becoming increasingly prominent in the English-language accounting history literature (see, for example, Carmona, 2007). [↑](#footnote-ref-12)
13. Ville and Fleming warned of the dangers of applying the conclusions of integrated accounting and business history studies conducted outside Australasia because of the distinctive aspects of local experience in this Southern hemisphere region. The authors referred to “the importance of primary industries, high levels of concentration, a close state-big business relationship and the influence of multinationals” (1999/2000, p. 178) as factors that combine to differentiate Australasian experience from that in other Western contexts. [↑](#footnote-ref-13)
14. The contributions of Fayol and Urwick have also been studied by Boyns (Boyns and Smith, 2003; Matthews and Boyns, 2001). [↑](#footnote-ref-14)
15. More recently, Richardson and Young (2011, p. 135) pointed to the “need to better understand the effect of personalities and social networks on the development of programs of accounting research”. [↑](#footnote-ref-15)
16. This may be mitigated if the scholar has left extensive personal archives, for example Chambers (Dean, Clarke and Wolnizer, 2006) or Goldberg (Parker, 1994). [↑](#footnote-ref-16)
17. This comprehensive study followed earlier works by the author (for example, Lee, 2001, 2002) on the migration of UK accountants to the USA. [↑](#footnote-ref-17)
18. Walker (2008, p. 304) referred to the “continuing fascination” with the formation of the modern accounting profession in Scotland in the middle of the nineteenth century and noted the counter-factual investigation by Lee (2006a). [↑](#footnote-ref-18)
19. Also see Rahaman (2010) for an overview of the published critical research on the advent and development of the accounting profession that has been conducted in Africa. [↑](#footnote-ref-19)
20. Walker (2008) indicated, for instance, that certain researchers are prone to comment on the lack of development of the profession in certain non Anglo-American countries against the implicit progress of the profession in western countries (see, for example, Dyball and Valcarel, 1999, Sakagami, Yoshimi and Okano, 1999, Yapa, 1999). [↑](#footnote-ref-20)
21. In another recent New Zealand study concerned more particularly with women and accounting education, Lord and Robb (2010) reported upon the experiences of women in their roles as accountancy students and staff at the University of Canterbury. [↑](#footnote-ref-21)
22. This volume is based on West’s PhD research which was undertaken at Deakin University under the supervision of Peter Wolnizer and Raymond Chambers. [↑](#footnote-ref-22)
23. This theme underpinned the sixth *Accounting History* International Conference held in Wellington in August 2010 with the call for papers highlighting the diversity of research projects which may fall under the theme (<http://www.victoria.ac.nz/sacl/6ahic/call-papers.aspx>: accessed 16 December 2010). [↑](#footnote-ref-23)
24. Nikitin (2001) also examined developments in public sector accounting in Britain given the “mutual French-British influence” of the time. [↑](#footnote-ref-24)
25. Moussalli (2008) also reviewed the literature relating to State government accounting. [↑](#footnote-ref-25)
26. Richardson and MacDonald (2002) also addressed the comparative dimensions of accounting history research by linking international business history to accounting history. [↑](#footnote-ref-26)
27. Further elaboration of oral history as a narrative research methodology is found in Haynes (2010), James (2010) and Kim (2008). [↑](#footnote-ref-27)
28. See Napier (2006, p. 450) for a brief discussion of the emergence of this term to describe accounting research using data about the past stored in computer records. [↑](#footnote-ref-28)
29. For example, since 2009, the Annual Congresses of the European Accounting Association have not included a separate category for Accounting History, but rather have encouraged historical researchers to present their work within what they consider to be the most appropriate research track. [↑](#footnote-ref-29)
30. Aho’s study was stimulated in part by an accounting academic, Kerry Jacobs (Aho, 2005, p. xix), while the subject matter of Soll’s study had been anticipated in the accounting literature twenty years earlier by Peter Miller (1990). [↑](#footnote-ref-30)
31. Although one recent attempt to survey the history of corporate governance (Morck, 2007) does not include any form of the word “accounting” in its index. [↑](#footnote-ref-31)
32. Recently, Gaffikin (2011) has revisited the work of various theorists of history, from classical pioneers such as Herodotus and Thucydides to more modern contributors,such as E. H. Carr, and contemporary historiographers such as Dominick LaCapra and Alun Munslow. Gaffikin is sceptical regarding the historiographical rigour of much current historical accounting research. [↑](#footnote-ref-32)