When would the intellectual background make a difference? Or professors have been important for a long time, but what kind of professors?

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Medieval accounting history affords a fertile ground for studying the impact of the intellectual background on the development of accounting itself. In such a study, four hypotheses can be proposed: that the intellectual background affects accounting only when it reaches out towards accounting practice; that this outreach occurs only when intellectuals have direct, personal contact with accounting practice; that developments in law, philosophy, and related humanities are important; and that developments in mathematics are not important.