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## WHEN WOULD THE INTELLECTUAL BACKGROUND MAKE A DIFFERENCE? OR PROFESSORS HAVE BEEN IMPORTANT FOR A LONG TIME, BUT WHAT KIND OF PROFESSORS?

*by*

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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.

