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Richard K. Fleischman

Thomas N. Tyson

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## ARCHIVAL RESEARCHERS: AN ENDANGERED SPECIES?\*

Richard K. Fleischman  
JOHN CARROLL UNIVERSITY

Thomas N. Tyson  
ST. JOHN FISHER COLLEGE

In recent years accounting historiography has been enriched by a considerable volume of debate surrounding the chronology and evolution of accounting theory and practice. By virtue of their attempts to explain the processes of change, accounting historians have become identified with a paradigm or world view that constitutes the theoretical context within which their research findings are couched. Scholars have either self-avowed their paradigmatic affiliations or have had their work so classified in the writings of others. Fleischman et al. [1996a], for example, trichotomized the field of industrial revolution cost accounting into three "schools"—the Neoclassical (economic rationalist), the Foucauldian, and the Marxist (labor process). A dichotomized schemata might be employed to distinguish "critical" and "traditional" historians. Critical historians tend to question the objectivity of much primary source material, particularly accounting documents, which can serve the self-interest of those in positions of power. Traditionalists have more faith that surviving business records provide a less partisan approximation

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of some sort of objective reality. A distinction can likewise be made between the "new accounting history" and older approaches, typically with a narrower focus. The new genre casts a wider net, deploying a variety of contexts to coexist with those economic aspects traditionally privileged in much accounting historiography. Many new accounting historians attempt to amplify the voices of suppressed groups (women, the poor, the illiterate) which have not been heard in mainstream literature.

The current authors believe that recent historiography, be it labeled "critical," "new accounting history," or "postmodernist," has greatly enriched traditional, mainstream, archive-based offerings and has significantly increased our knowledge of the past. On most occasions historical reinterpretation has been achieved in a positive fashion. However, when the way forward threatens to marginalize archival research, disenfranchise various categories of scholars on non-ideological grounds, or to restrict methodologies and theoretical approaches, the current authors, as contemporary descendants of the Neoclassical tradition, feel the need to urge restraint.

Our discomfiture with the current environment in accounting history scholarship is discussed in three sections that follow. First, we address the question raised by Miller and Napier [1993] that historians must attempt to eliminate from their narratives references to practices and terminology that exist only in the present. Second, we consider the place of archival researchers in an historiographic environment characterized increasingly by attention to paradigmatic frameworks. Finally, we conclude by identifying the various groups of historians seemingly marginalized in some critical scholarship. We are particularly concerned with the status of archival researchers, potentially an endangered species.

## THE PRESENT IN HISTORY

Miller and Napier's article, "Genealogies of Calculation" [1993], has become the catalyst for debate between traditional and critical historians, e.g., Keenan [1996] and Scorgie [1996]. The article has also proven to be a positive contribution from the perspective of engendering fundamental rethinkings about historical methodology. The authors featured four case study genealogies to articulate a comprehensive theoretical approach for describing and evaluating the past.

The discourse in this article reflected Foucauldian rhetoric throughout although the authors assiduously avoided labeling the

approach as such in the narrative or including Foucault's works in the references list. This ancestry was evident in their stress on the discontinuities of history; their viewing of historical epochs in terms of "ensembles of practices and rationales;" and their attention to the symbolic aspects of institutions, "the language and vocabulary in which a particular practice is articulated" [Miller and Napier, 1993, p. 633; for similar Foucauldian phraseology, see particularly Foucault, 1980, pp. 146, 162; Gane, 1986, p. 24]. In "Genealogies of Calculation," Miller and Napier not only advanced a Foucauldian approach for viewing history, but critiqued certain underpinnings of more traditional accounting history. In general, they suggested that conventional accounting historians are so overly absorbed in centemporary practices and procedures that their interpretations of past events suffer anachronistic tendencies. In a section entitled "bookkeeping practice and decision making" [pp. 636-638], Yamey [1949, 1964] was taken to task for linking early bookkeeping practices to business decision making, when in reality "the notion of decision making, a concept which, despite its seeming self-evidence, was only recently invented, is used to make past events and practices intelligible, without acknowledgement of its recent emergence and historically localized applicability" [p. 638].<sup>1</sup> In the succeeding section on "early management accounting," Edwards [1989], Edwards et al. [1990], Edwards and Boyns [1992], and Fleischman and Parker [1990, 1991] were similarly criticized for introducing a present-day vocabulary into their evaluations of British Industrial Revolution cost accounting methods [pp. 638-640]. Miller and Napier [p. 639] charged specifically that "within the traditional evolutionary model, the now is always present, if only *in utero*, in the then." This provocative observation requires response, both to what was said specifically and to what might be inferred. The current authors do not dispute Miller and Napier's questioning the Whig interpretation of history, the idea held by some historians that the past marches inexorably into the present with a step that is evolutionary and progressive. In our view the past conveys neither lessons nor predictions for the present. However, the tenor of the "in utero" phrase does suggest the possibility, nay the positive desirability, that the present can be extirpated from historical narratives as though the historian wields a surgeon's knife. Is it realistic to imagine that historians can so envelop themselves in the

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<sup>1</sup>It was perplexing to one reviewer of this paper that "decision making [could be] a new invention." Apparently the phrase "decision making" as used to describe a technique of management is of modern vintage.

past that references to contemporary conventions, idiom, and prejudices can indeed be eliminated? If so, would not historical writing lose some of its relevance in the process?

Noted scholars have argued that past and present events are inexorably linked. Bloch [1953, p. 27] defined historical time as "a concrete and living reality with an irreversible onward rush." He warned of a "modernist climate" wherein the past is construed as unconnected to the present [ibid., p. 36]. Muller [1952, p. 33] argued that "the past has no meaningful existence except as it exists for us, as it is given meaning by us." Nevins [1962, p. 18] expanded the horizon of these past/present linkages to include the future when he observed that history "is more than a guide for men in their daily round; it is a creator of their future." Finally, Commanger [1965] included on a list of the uses of history how expanded perspectives and an enlarged variety of experiences provide valuable aid in coping with the problems and concerns of the present.

The insights of these distinguished historians have been replicated in the work of accounting historians as well. Previts and Bricker [1994] and Carnegie [1994] have both written about the way in which historical research in accounting can provide a greater understanding of contemporary practice and institutions [see also Previts et al., 1990a]. Confirmation of these synergies has also come from the published pronouncements of important U.S. practitioner and academic groups, such as the "white paper" of the Big Eight managing partners [1989] and the position statements of the Accounting Education Change Commission [1990, 1992; see also Fleischman et al., 1996b; Fleischman and Tyson, 1996].

Another facet of the past/present linkage central to certain philosophies of history is the obligation of each new present to rewrite history to enhance its meaningfulness. At a very basic level, the historian must bear in mind his/her contemporary audience. Relating the historical narrative to the idiom of the present renders the account more meaningful and comprehensible to the reader, although the risks of distortion should be managed as carefully as possible. Hill [1986, pp. 15-17], a leading Marxist historian, articulated a method by which the historian attempts to discover those questions that the personalities of past ages were attempting to answer. He went on to suggest that:

This would help to explain why history has to be rewritten in every generation. New bits of experience in the present open our eyes to questions that man had to answer in the past. . . . Experience in the present helps the historian to

sharpen and refine his account of the questions so as to get better answers.

From a more philosophical point of view, Gadamer [1989, p. 24], a leading exponent of hermeneutics, wrote:

Likewise, in the experience of history we find that the ideal of the objectivity of historical research is only one side of the issue, in fact a secondary side, because the special feature of historical experience is that we stand in the midst of an event without knowing what is happening to us before we grasp what has happened in looking backwards. Accordingly, history must be written anew by every new present.

Miller and Napier had little patience with historians whose narratives employ modern language and vocabulary, as well as with those who reference contemporary conventions and practices in describing the past. Miller and Napier seemingly assumed that historians have the responsibility to exercise the care necessary to consider only those factors and institutions chronologically specific to the age under their investigation. While within limits we would applaud the caution they espoused, disassociation with the present can be a tricky endeavor. Scorgie [1996] accused Miller and Napier themselves of an anachronistic pitfall of the very genre for which they have castigated others in their genealogy on "discounted cash flow." Phrases such as "principles of compound interest" and "actuarial practice" had no relevance to the chronological periods Miller and Napier were addressing.

Rather than pillory Miller and Napier for that peccadillo, it would be more fruitful to debate with them the legitimacy of using the present as a yardstick for measuring the accomplishments of the past. References to the present permit the reader a more profound understanding of the past and, perhaps, a greater appreciation for its relevance. While there is no law that effective history must engage the contemporary reader, the efforts of those historians who attempt to do so by examining links to the present should not be denigrated. We concur with Miller and Napier that danger exists that those historians who assume progress as the past evolves into the present may distort or even marginalize the past. However, all traditional historiography does not make such assumptions. Johnson and Kaplan [1987], for example, did

not construe the present as representative of best practice. Rather, they used history to demonstrate how current practice is badly in need of reform. Another effective point was raised by Tosh [1984] who pointed out that those who search the past for precedents of present practice have almost unflinchingly tend to stress similarities at the expense of differences. Traditional historians must be careful to avoid this imbalance.

One final parameter of Miller and Napier's cautions with regard to the present in history requires discussion—the stance they took on the issue of historical origins. With reference to their own genealogical investigations, they averred that "we focus on the outcomes of the past, rather than looking for the origins of the present" [p. 632]. This important distinction is clearly a major tenet of Foucault's philosophy of historical writing. Various Foucault proclaimed that historical beginnings were lowly, that knowledge was not the quest for origins, and that a purpose of genealogy was to destroy the primacy of origins [Dreyfus and Rabinow, 1982; Foucault, 1980; Smart, 1983]. Notwithstanding, several noted advocates of the paradigm have subscribed to the notion that our knowledge of the past is enhanced by investigating the origins of contemporary events and practices. For example, Hoskin and Macve [1988, 1994], in their insightful study of the Springfield Armory, unabashedly sought the genesis of modern managerialism [see also Ezzamel et al., 1990; Fleischman et al., 1995; Hoskin and Macve, 1986]. Miller and Napier have dismissed out-of-hand a substantial quantity of research centered on the search for origins. While the democratic ideals of the new accounting history do not mandate that all research protocols be accepted as equally compelling, the spirit manifested in Miller et al. [1991] did suggest that rival approaches should be respected sufficiently for a fair hearing and possible ensuing dialogue [Fleischman et al., 1996a]. The very interest that some historians and readers share in the exploration of origins should establish its legitimacy although investigations of this type will not be viewed as equally valuable by all participants.

This response to Miller and Napier is in no way intended to be disrespectful of the Foucauldian view of history. Neither the Foucauldian aversion to the search for origins nor the paradigm's focus on the discontinuities of history suggests that Foucauldians are disinterested in drawing upon the past to illuminate the present. What we are urging here is an alternative philosophy of history. At the same time, we are hopeful that our critique does not cast us in the mold of the traditionalist caricature so vividly described by Carnegie and Napier [1996, p. 8] as one:

. . . who celebrates progress and thereby subtly denigrates the past, who explains everything by reference to neoclassical economics, who at worst sets out on a 'treasure hunt' merely to establish the earliest, the oldest, the strangest, at best views the past entirely from the perspective of the present.

## PARADIGMATIC HISTORIOGRAPHY

Writing to or within a paradigm or world view has become a feature of much critical scholarship in the past two decades. This trend, which is to be welcomed most wholeheartedly, has become a facet of the new accounting history. Miller et al. [1991], often regarded as a testament of faith in the new history, noted how the definitions and assumptions of historical objectivity changed, with the 1960s as the watershed. Prior to the 1960s, the authors contended, there had been a confidence that historical truth (facts) existed and that these truths were "unitary rather than perspectival." Subsequently, lines of demarcation between facts and values became blurred, and the premise of "letting the facts speak for themselves" gave way to a greater emphasis being placed on interpretations tested by the facts rather than derived from them [p. 397]. It is indisputable that this change in direction has occurred. The impossibility of historical objectivity gives importance and legitimacy to the explanatory paradigms that comprise critical scholarship and the new accounting history. At the same time, the evidentiary requirements resulting from this enhanced contextualism strengthen the importance of archival research.

A number of philosophers have supported the premise that historical writing is necessarily subjective. Hegel [1975] observed that in all discourse, whether philosophical or historical, everything depends upon prior perceptions and points of view. For Hegel, the historian is "a part of the process he is studying, has his own place in that process, and can see it only from the point of view which at this present moment he occupies within it" [quoted in Gadamer, 1986, p. 468]. Ricoeur [1965, pp. 26, 31], in detailing how history is reflective of the historian's subjectivity, labeled the "judgment of importance" the selection of those events and developments to chronicle. "History wishes to be objective but it cannot" [ibid., p. 76]. Historical relativism is also a key principle in hermeneutics. Gadamer [1986, p. xx] emphasized how history becomes old-fashioned to succeeding generations as "people read the



sources differently because they are moved by different questions, prejudices and interests." Gadamer glorified the differences in the social milieux and circumstances of historical observers, while fighting against, as Francis [1994, p. 240] neatly put it, "the Enlightenment's prejudice against prejudice." In a similar vein, Habermas [1990, p. 27] observed how the value judgments of historians are represented as facts in discourse, "because the theoretical framework for an empirical analysis of everyday behavior has to be conceptually integrated with the frame of reference within which participants themselves interpret their everyday lives."

The subjectivity inherent in the historian's craft is likewise appreciated in the historical literature. Bloch [1953, p. 20] warned that "it is dangerous and foolhardy to pretend that man can fully eliminate the inescapable reality of our biases." Since our knowledge of the past is necessarily indirect, it must be "filtered through our understanding of the present" [ibid., p. 46]. Hill [1986, p. 14] chastised historians who believe that they are providing an objective account for they are "ignoring the distorting lens through which they observed past history."

Given the subjectivity of historical writing, an attention to paradigmatic frames of reference logically follows. Historical data are always incomplete and must be supplemented by conjecture. Himmelfarb [1987, p. 100] noted the attractiveness of the new history to "the brightest and the more ambitious," who, based on whatever facts they can "ferret out," are then able to submit the data to "deduction, generalization, extrapolation, supposition, intuition, and imagination." Kuhn [1970, p. 146], with Dobb [1973] and Chalmers [1978] similarly, observed the logical transition to paradigmatic analysis given the nature of historical subjectivity:

If, as I have already urged, there can be no scientifically or empirically neutral system of language or concepts, then the proposed construction of alternate tests and theories must proceed within one or another paradigm-based tradition.

Accounting scholars have also confronted the issue of subjectivity, both with regard to source materials and the personal biases of historians. Tinker and his collaborators have frequently cautioned that accounting historians, like accounting practitioners, can achieve neither neutrality nor objective reality [Tinker et al., 1982; Tinker and Neimark, 1988; Tinker, 1991; Tinker et al. 1991]. Merino and Mayper [1993, p. 245 fn.] observed that the dangers of "belief transference," ascribing

current concepts to past historical figures, "increases exponentially when researchers use a theoretical framework to explain a particular historical phenomenon." Though we have no wish to silence the historian's voice, we urge that historians should expose their own biases whenever possible to allow the reader to judge whether it is the past or the historian speaking at key junctures. We concur with Muller [1952, pp. 29-32] that since "a historical fact never speaks for itself" and that every historian has some philosophy of history, "however vague or unconscious," that determines the selection and evaluation processes, the historian does best who makes his/her philosophy "clear, conscious, and coherent" and overtly declares these biases. We also aspire to Hill's [1986, p. 17] definition of a good historian as one who "questions his own assumptions and prejudices," though the task is difficult and the way unclear.

Exposure to primary source material is one way in which readers of historical narratives can begin to grapple with the issue of whether they are listening to the historian's voice or to the persona of the times. By gauging the historian's interpretation of archival materials, in combination with knowledge of the historian's frame of reference, the reader can evaluate how well the historian has done in offering a persuasive account within the context of his/her personal paradigmatic view.

There can be no doubt that archival evidence may be misinterpreted, manipulated, culled out, or selectively included in order to bolster a particular perspective. In the absence of primary sources, readers may place undue reliance on the historian's personal bias and interpretation. Thus, although there are critical questions regarding the objective reality of evidence, the complete substitution of data with theory, language, interpretation, and contextualism is even more problematic. Zagorin [1990, p. 274] described shortcomings of historical writing unsupported by archival materials:

they have rarely disputed the reality of the historical past.  
. . . historians, working historians, have traditionally  
assumed some correspondence between interpretation and  
fact, between language and reality.

It is also the case that to ignore archival evidence assaults one cornerstone of historical research and scholarship. To fail to listen to the words with which the past attempted to speak to us is an affront to the individual men and women who cared enough about the future to

document events and preserve an archive. Himmelfarb [1989, pp. 667-668] described the deleterious impact of this insult:

What is being deprived and deconstructed is not only history as traditional historians have understood it but the past as contemporaries knew it...it is condescending or demeaning to make them bear witness not to their own experiences but to those of the historian.

Of course, it may serve no useful purpose for us to recognize the past as it was or perhaps we ought to concede that efforts to do so are fruitless.

In conclusion, we wish to offer a partial disclaimer lest it would appear that we overstate the case either for the dangers of paradigmatic historiography or the necessity of archival research. A distinction can be made between an historian writing "to" a paradigm (generally conceived as an unwarranted intrusion of bias) and writing "within" a paradigm (generally welcomed for providing an explanatory context). We are not prepared in this paper to attempt a demarcation of the two realms. Also, we appreciate the paradox in that we are arguing for the virtues of archival research into primary sources, while at the same time espousing the theory that facts do not speak for themselves. Here we suggest that primary materials can be helpful in supporting an explanatory theory, although they are not an imperative. Much critical scholarship is based on archival research; other extremely valuable critical offerings have been accomplished without direct reference to these materials. It is our personal preference to use primary sources to support historical theorizing and interpretation, but we do not feel such recourse to be a prerequisite for good scholarship.<sup>2</sup>

### THE ENDANGERED SPECIES

Miller et al. [1991] not only served as an introduction to a collection of papers from the Second Manchester Interdisciplinary Perspectives on Accounting Conference, but as a concise and readable preamble for the "new accounting history." It augured a greater

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<sup>2</sup>We are indebted to an anonymous reviewer who suggested the distinction between writing to and within a paradigm, brought to our attention the paradox of calling for sources that cannot speak for themselves, and felt that former drafts of this paper marginalized the contributions of critical scholars, many of whom did archival research.

eclecticism through its inclusion of political, social, behavioral, and environmental contexts to accompany more traditional economic explanations for particular practices and processes of change in accounting's history. The article was replete with welcoming phrases such as the "pluralization of methodologies" [p. 395] and the "heterogeneous range of theoretical approaches" [p. 400] which promised not only an expanded universe in accounting historiography, but a more democratic one as well.

However, all has not been halcyon in the world of accounting history. While a heightened attention to paradigmatic issues has created an interpretive richness and a faster pace of change absent in past generations, the process has occasionally been carried out against a backdrop of dysfunctional hostility. One participant elegantly referred to this disharmonious environment as "academic antler-clashing" before lowering his own head to engage in a theoretical contretemps [Hoskin, 1994, p. 59]. We have argued elsewhere [Fleischman et al., 1996a] our conviction that dialogue and collaborative effort will harness the synergies and additive value forthcoming from the interactions of differing paradigms.

If it be true, as Gadamer [1986, p. 465] observed, that "even a master of the historical method is not able to keep himself entirely free from the prejudice of his time, his social environment and his national situation etc.," are we faced with paradigmatic anarchy in accounting historiography because all interpretations of the past are equally valid? We think not. Although the new accounting history democratically welcomes the full gamut of theories and promises a hearing for all, those efforts that are more cogently argued and those that more convincingly use source material to reinforce arguments will be more compelling.

The welcoming spirit of the new accounting history notwithstanding, a place at the table does not appear secure for certain categories of scholars. Earlier in the paper it was documented how aspersions have been cast on those historians who find value in utilizing contemporary reference points in their evaluations of the past [Miller and Napier, 1993, pp. 632-640]. Likewise, those historians who have interest in seeking the origins of accounting practices in history have been soundly criticized, particularly in Foucauldian scholarship [Miller et al., 1991, p. 398; Miller and Napier, 1993, p. 632]. In this concluding section, we consider the plight of other classifications of accounting historians who seemingly stand at the periphery of the new accounting history or, in a worst case scenario, appear to be disenfranchised. Our main concern, as the title of this article conveys, lies with archival

researchers whose contributions have been marginalized when they attempt to stand apart from the paradigmatic debates that have both expanded and factionalized contemporary historiography. These scholars are ultimately the endangered species.

Many traditionalist historians, very much aware that seemingly objective evidence is value-laden, have appreciated that the mere reporting of data derived from archival investigations may not serve a useful purpose in the absence of interpretation. Typical is the remark of Previts et al. [1990b, p. 146]: "Historians, . . . influenced by the research traditions of the social sciences, champion the view that explanation is inherent to history and thus interpretation, more than just the factual story, must be undertaken." A substantial majority of traditionalists do evaluate the documents they have unearthed in their archival research, usually within the context of an economic rationalist paradigm [e.g., Edwards, 1989; Edwards and Newell, 1991; Fleischman and Parker, 1991, 1992, 1997; Tyson, 1990; 1993]. In this regard, their methodology, although not their chosen paradigmatic grounding, parallels the efforts of critical scholars [e.g., Hoskin and Macve, 1988, 1994; Walsh and Stewart, 1993]. Others, however, feel more comfortable presenting research findings with little or no interpretive analysis, leaving such evaluations to others possessed of a more theoretical bent. While these researchers may not be the objective reporters of data they might consider themselves to be because of the partisan nature of their selection processes, their contribution to the historical process ought not be minimalized.<sup>3</sup>

Critical scholars have repeatedly told traditional historians that their work suffers a major shortcoming when revealed data are unaccompanied by explanation and evaluation. There is value in quoting this perception at length from the classic statement of the new accounting history's philosophy [Miller et al., 1991, p. 398].

However, the fortunes of accounting history are likely to depend on more than the tenacity of researchers in uncovering new facts or dating the initial practice of this or that accounting technique. The questioning and debates that have generally taken place around the objectivity question in history more rudely impose themselves within

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<sup>3</sup>Although one reviewer urged that citations to work of this genre be provided, we decline to do so lest the scholars so identified be embarrassed by this categorization.

accounting. A concern with language, with the rationales and ideologies for accounting practices, comes to assume a prominent role in the new accounting history. But this is not the same as saying that the analysis of particular accounting events can be conducted with disregard for chronology, national specificity or the key actors or institutions. Far from it. However, these important issues of archival enquiry only gain their significance within a particular theoretical or explanatory framework.

The critique of archival researchers disinclined to analyze their findings has not always been so kind. Napier [1989, p. 241] charged that the reporting of historical records without interpretation was "simple antiquarianism." Stewart [1992] used the same word to describe approaches which emphasized facts rather than explanations. Hopper and Armstrong [1991, p. 405] branded as "accounting antiquarianism" the efforts of those researchers concerned more with the discovery of accounting origins than with the articulation of theories of change. While these critics may not feel they are disparaging the research efforts of their colleagues in using this phraseology, the epithet "antiquarian" conveys a greater pejorative connotation among North American historians (perhaps as distinct from accounting historians) than in U.K. academic circles. We must be cautious not to brandivist colleagues as drones whose only job is to provide grist for the paradigmatic mills.

The new accounting history has been characterized by a substantial expansion in the variety of influences collectively investigated in the ongoing effort to explain past developments and patterns of change. The panorama has now come to include social, political, ideological, and cultural contexts, as well as the voices of suppressed peoples. At one time many traditional historians in accounting were deserving of an economic reductionist label, sharing that identity with early Marxist scholars ("vulgar" Marxism). While many traditional historians have broadened their horizons, influenced perhaps by the exponents of critical history, some have not. Some traditionalists continue to privilege the economic environment as the motivating force behind institutional change. Notwithstanding, these scholars have a substantial contribution to make in bringing new information to light. The issue for them should not be a blanket indictment of their methodological choice, but rather the danger that their contributions might not be remembered since their more limited focus diminishes the possibility for a compelling narrative.

It is our view that the regard with which archival research is held by traditional historians is not paralleled in postmodernism. Postmodernists are skeptical of the tendency of some archival researchers to consider historical documents as bias-free representations of reality. Many of those who do archival research typically fit those categories marginalized in recent literature, including those who gather facts which are allowed to "speak for themselves," those who investigate the origins of contemporary practice, those who believe that historical figures are essentially motivated by economic influences [Tyson, 1995], and those disinclined to write to a paradigm. Napier several years ago appeared more sympathetic to archival researchers of various stamps than in his more recent work with Miller. He perceived a dichotomy of function in the accounting history craft. Traditional archival researchers would feel most at home in "the discovery stage" in which original accounting sources and documents are studied. These investigations constituted an essential precursor to the "contextualising" function so as to "avoid the erection of theoretical superstructures on inadequate foundations" [Napier, 1989, p. 239]. Napier staked out a niche for traditional archivists, observing that "the contextualisers are likely, however, to wish to rely on the traditionalists to generate much of the raw data for their theorising" [ibid., p. 250].<sup>4</sup>

We would urge the contextualizers to be mindful that the flow of data used to support the theorizing must continue. Summary articles relating the findings of archival research should not be minimized lest scholarly articles of the new history genre come to be written and rewritten without bringing new information to light. This plea in no way intends the suggestion that the discovery and contextualizing functions are mutually exclusive. Many practitioners of the new accounting history, particularly critical and postmodernist historians, have done both extraordinarily well. However, the research protocols of the new accounting history seemingly allow academics the freedom to choose their research agendas in confidence that both discovery and

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<sup>4</sup>In a recent article with Carnegie, Napier has returned to the traditionalist fold that typified his archival research over the course of the past decade. Carnegie and Napier [1996, p. 8] acknowledged that "historical research in accounting gains its strength from its firm basis in the 'archive,'" though they do define that term in its broadest possible sense. Moreover, they observed that historians who rely upon secondary sources open themselves for others "to challenge these conclusions by reference to primary archival material"

contextualizing contribute value to our knowledge and understanding.

Miller and Napier should be keenly aware of the importance of archival research based on their own past experience. One of the four genealogies Miller and Napier [1993, pp. 641-642] narrated to illustrate their approach was the emergence of costing at Wedgwood pottery. Our knowledge of accounting at Wedgwood comes almost entirely from the archival research efforts of Professor McKendrick [1960, 1964, 1970]. The Wedgwood archive at the Keele University Library is largely uncatalogued to the modern day. It took painstaking and meticulous effort to generate the source material vital for later analyses by Hopwood [1987], Fleischman and Parker [1991], and, last but not least, Miller and Napier [1993]. Two of the most prestigious contributions to critical scholarship have been Miller and O'Leary [1987] and Hopper and Armstrong [1991]. Both these substantial theoretical undertakings were done without reference to primary sources. The debt owed to those who provided the archival background should be obvious. We would ask the further question, by what standard is it more acceptable to write an interpretive piece without doing archival research than it is to report the results of archival research without accompanying interpretation? We subscribe to the belief that effective history comes in multiple forms—well-researched archival investigation, well-reasoned interpretation and evaluation, and combinations thereof. We conclude by challenging critical and traditionalist historians alike to recall the democratic tenets espoused in Miller et al. [1991, p. 400]:

It is inappropriate to specify criteria that would exclude certain types of research on the basis of their methodological protocols or the time period they address. It is also highly inappropriate to specify the methodological protocols that stamp a particular piece of research as a part of the new accounting history.

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