Roaring nineties: Accounting history comes of age

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THE ROARING NINETIES:
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Abstract: The paper outlines developments in the accounting history literature during the 1990s. The introduction chronicles the immense broadening of publication opportunities in accounting history that characterized the decade. To a certain extent, this enhancement of outlets resulted from a richer dialogue among accounting historians who became increasingly willing to debate paradigmatic and methodological issues. In this context, the paper identifies and discusses “traditional” and “critical” forms of accounting history and reviews work within the paradigms of economic-rationalist, Foucauldian, and Marxist/labor-process studies. The major elements of debate between “old” and “new” perspectives on accounting history are discussed and linked to later collaborative efforts and refinements in the work of each genre. Major research projects published during the 1990s are identified, tabulated, and discussed. The paper concludes with a discussion of accounting history as the decade closed, with a particular focus on the opportunities and threats that may lie ahead for the field.

INTRODUCTION

While accounting history has enjoyed a distinguished presence as an academic discipline for over a half-century, it was only in the last decade of the 20th century that a substantial expansion and maturation of its research agenda occurred. Concomitant with the growing number of accounting historians, practitioners whose first language is other than English have been welcomed into the field in ever-increasing numbers. Many
of these newer entrants espouse willingness to debate paradigmatic and methodological issues that in earlier generations went largely undiscussed. In this article, we will examine how accounting history during the 1990s has built upon the precedents established by the founders of our craft.

Perhaps more than anything else, accounting history’s coming of age is reflected by the wide expansion of publishing opportunities for research. The range of outlets for historical work is discussed in Fleischman and Tyson [2003] and need not be reiterated here. What is germane to this study of the discipline under review is the fact that three of the six journals which have taken the lead in publishing accounting history – *Accounting, Business & Financial History* (ABFH) (U.K.), *Accounting History* (AH) (Australia/New Zealand), and *Critical Perspectives on Accounting* (CPA) (U.S./Canada) – commenced operations during the 1990s. Only *Accounting, Organizations and Society* (AOS) and the *Accounting Historians Journal* (AHJ) have significantly older ancestries, while the *Accounting, Auditing & Accountability Journal* dates from 1988.

A further indication of accounting history’s forward march during the decade has been the proliferation of international conferences in which the discipline’s scholarship is featured. ABFH sponsors an annual fall conference in Cardiff; AHJ, through its parent organization, the Academy of Accounting Historians, holds an annual research conference, typically in the late fall; and AH is now sponsoring biannual conferences. A three-year conference rotation features the Asia Pacific Interdisciplinary Research in Accounting conference coordinated by AAAJ; the Interdisciplinary Perspectives on Accounting conference, traditionally hosted by the University of Manchester; and the CPA’s conference in New York City. The World Congresses of Accounting Historians have continued to meet through the 1990s, most recently on a two-year cycle. Also, the European Institute for Advanced Studies in Management has conducted specialist conferences in accounting history.

There has been one negative change in the overall mix and character of publication outlets available to accounting historians, especially in North America. Formerly, certain flagship U.S. accounting journals were willing to publish quality history articles.\(^1\) Although not a stated editorial policy, these journals no

\(^1\) *The Accounting Review* typically published one or two history articles per year throughout the decade of the 1980s. To the best of our knowledge, there have been no purely history publications there since 1991. This direction is
longer send history pieces out for review. The effects of such treatment on the flow of history manuscripts to these journals are predictable. The productive pressures of the day mean that research-minded academics cannot afford to send work to journals with such a reputation of treatment, effectively compounding the exclusion of historical work. Since these periodicals remain the ones by which others are measured at certain prestigious, North American institutions of higher education, this exclusion is particularly painful.

This paper will consider two themes in depth that have characterized the accounting history discipline in the 1990s. The first reflects the enrichment of accounting history as increasing numbers of historians provided theoretical groundings for their research findings. While there has been passionate debate among scholars in defense of their paradigms, and sometimes overly zealus discourse, the additive knowledge derived from these interchanges has moved our discipline forward. In this section, we will examine how paradigms matured from earlier origins during the 1990s, along with the major points of contention that defined the predominant paradigms and the respective critiques of each. The discussion will feature key differences that separate critical and traditional historians philosophically on issues such as objectivity, partisanship, the importance of archival research, and factualism. Here also we consider the 1990s as the decade in which the phrase “new accounting history” came into popular parlance. We will examine its implied distinction from an older tradition and whether this dichotomy has been a healthy one for the discipline.

A second focus will be the general themes and directions reflected in the historical literature of the 1990s. Here we consider topics such as the major projects accounting historians have undertaken; the broad methodological and subject areas that dominated the decade’s historiography, including the special journal issues that focused attention on these pivotal matters; and the historiographic debates that so enriched the journal literature. In conclusion, we hypothesize about research directions that we see ahead for accounting history as it develops at the start of the 21st century.

This paper does not attempt to chronicle a third and very dramatic development in accounting history during the 1990s – clearly out-of-step with the perceptions of accounting academe as to the importance of history to undergraduate and graduate students, as well as to the profession [Slocum and Sriram, 2001].
the emergence of high-quality, non-Anglo-American history that utilizes accounting records in languages other than English. While English remains the lingua franca of accounting history publication, the work of scholars whose first language is other than English now appears prominently in leading journals that publish history, allowing for new sources of empirical evidence to be brought to bear. This work is sufficiently diverse as to warrant its own review; others are attending to this in projects now underway [e.g., Carmona, 2002].

HISTORIOGRAPHY

Traditional and Critical: The dichotomy between “traditional” and “critical” accounting historians developed against the backdrop of an older traditional/critical contretemps that was quite unrelated to the discipline itself. An international corps of critical accounting scholars rose to prominence in the 1980s, partly in protestation against the U.S. accounting research mainstream. This research agenda was initially dictated by the Carnegie and Ford Foundation reports of the late 1950s and was perpetuated by a singularly small number of academics who, in actuality, have lost very little of their privileged position in the past two decades. During the 1990s, critical scholars continued this assault on the North American mainstream for its overconfidence in its own objectivity [Lodh and Gaffikin, 1997], its single-minded research agenda [Baker and Bettner, 1997], and its conservative defense of the status quo [Gallhofer and Haslam, 1997]. Any critical/traditionalist debate within this context has been one-sided in that the mainstream has refused to become engaged. These struggles are significant here only in that the labeling of accounting historians as critical and traditionalist raises connotations of an unhappy past and present.

2 In response to a reviewer’s request, we do wish to mention some of the studies undertaken in the 1990s which featured non-English accounting records and researchers whose first language was not English. Spanish scholars have been particularly active, including Carmona, Donoso Anes, Esteve-Hernandez, and Gutierrez. The contents of French archives have seen light of day thanks to researchers such as Berland, Lemarchand, and Nikitin. An opening of historical Chinese documents has occurred, thanks to the efforts of Xu-Dung Ji and Wei Lu. Significant projects are under way with Ezzamel’s study of ancient Egyptian accounting, DeBeelde’s research into Belgian coal mining, and Zan’s investigation of the Venetian Arsenal’s records. The authors are grateful to Salvador Carmona for providing us some ideas for the compilation of this list.
Traditional Historiography: A good starting point for discussion is the “traditional” accounting historian caricature portrayed by Carnegie and Napier [1996, p. 8]. They depicted an historian who “decontextualizes accounting,” “subtly denigrates the past” by measuring it in terms of the present, deploys Neoclassical economics as a sole explanatory paradigm, and is embarked on a “treasure hunt” to locate origins and precedents for present-day practices and technologies that are revered as representing linear progress from former darkness. These attributes have all been raised in critical, historiographic analyses of the traditionalist position.

Traditional and critical accounting historians have had substantial disagreements about issues such as objectivity, facticity in history, and the significance of primary-source material. Traditionalists have tended to think themselves the neutral reporters of information they have gleaned from the past through archival investigation. These data are seen as reflective of an historical reality. The post-modernist wing of critical historiography does not hold to this interpretation of the historian’s craft. The possibility for an historian to provide an objective narrative is seen by them as inherently problematic. On this there is some agreement; some traditionalists concede that the mere selection of which pieces of information to report from the larger archive is itself subjective [Fleischman and Tyson, 1997]. Related to the objectivity issue is the question of historical facticity. Some traditionalists would argue, as did Tyson [1995], that facts transcend mere perception and should be viewed as representative of reality. Funnell [1996a, p. 48] put the traditionalist position well, observing that many were comfortable with interpretation and theorizing, but that it should “be tethered in its wandering to a spike of facts.”

Traditionalists emphasize primary sources as the medium through which the past speaks. However, there are two issues here that critical historians feel constrained to contest. First, do the documents themselves achieve either neutrality or objective reality? The Marxist commentary, especially that of Tinker and his coauthors, has been particularly focused on this point. While much of this debate is a product of the preceding decade, Tinker et al. [1991, p. 37] summarized from the Marxist perspective how accounting becomes an “ideological weapon” in the class struggle over wealth distribution. Second, there are the numerous categories of people who because of economic or social position are not represented in an historical accounting archive. Consequently, the voices of the past speaking to us through
primary sources are severely limited. Traditionalists tend to be less pessimistic about the value of primary-source material.

Certain developments of the late 1990s indicate that traditional historians may be moving in more critical directions in exposing events from the darker side of accountancy’s past. Initial contributions during the decade include the complicity of accountants in the Holocaust [Funnell, 1998a] and racial control on Hawaiian sugar plantations [Fleischman and Tyson, 2000b]. Subsequent investigation topics that lie beyond the period under review include American and Caribbean slavery [Vollmers, 2003; Fleischman and Tyson, 2004] and the plight of the Irish during the potato famine [Funnell, 2001]. One wonders why such episodes have not become agenda items for critical scholars. We hypothesize that their collective plate is full with those historical events that have more direct contemporary ramifications, such as gender issues, conflicting economic classes, and the plight of minority groups entering the accounting profession. The traditional/critical division of labor on accounting’s seamier side may well reflect the linkages perceived to exist between past and present.

Most accounting historians who bear the “traditionalist” label subscribe to an economic-rationalist paradigm wherein accounting developments are explained in terms of rational, cost-beneficial decisions on the part of entrepreneurs within the context of a Neoclassical, transactions-based theory of the firm. Indeed, given this theoretical grounding, a charge of economic reductionism has been leveled against much accounting historical research of this genre. Critical researchers, prior to the 1990s, began to broaden the contextual expansion of their accounting history to include political, cultural, and social parameters to complement traditionally privileged economic factors [Loft, 1986; Hopwood, 1987]. However, economic rationalists would hardly concede the point that their investigations failed to transcend economic parameters.

Significant elements of the Carnegie-Napier caricature concern the traditional historian’s perception of how the present impacts efforts to narrate the past. We do not believe that most accounting historians, as distinct from mainstream positivists, subscribe to the Whig theory of history; namely, that the present is the end result of progress and continuous improvement from the past and, thus, constitutes best practice. Johnson and Kaplan [1987] certainly did not in subscribing to the theory that there have been no significant managerial accounting developments in the U.S. since 1925. Strident was the charge leveled by
Miller and Napier [1993, p. 639] when they wrote of traditionalist work [Edwards, 1989; Edwards et al., 1990; Fleischman and Parker, 1990, 1991; Edwards and Boyns, 1992], “within the traditional evolutionary model, the now is always present, if only in utero, in the then.” Fleischman and Tyson [1997, pp. 93-96] argued in response that it is not realistic to think that historians can so envelop themselves in the past that contemporary biases and agendas can be precluded from intrusion upon the analysis. Moreover, by establishing linkages between past and present, the historian is able to engage the reader more fully into the reading and comprehension of the narrative.

At the other end of the spectrum, traditionalists have also been accused of “antiquarianism” for investigating episodes in accounting history perceived to be of limited importance to an audience other than themselves. This pejorative term is used more typically to describe traditionalists who opt not to become embroiled in paradigmatic posturing, a failure to answer the “so what?” question [Napier, 1989; Hopper and Armstrong, 1991; Stewart, 1992]. However, we believe that traditionalists are just as disapproving of history that fails to meet a high standard of interpretation; they are perhaps less vocal in their complaint.

**Critical Historiography:** The critical research project is extraordinarily broad, and its basic components were firmly established in the decade of the 1980s with a substantial grounding in philosophy. In terms of accounting history, Marxism/labor process and Foucauldianism have emerged as pervasive critical paradigms. These approaches will be discussed at length in the following section. The reader is invited to see the excellent summary article by Lodh and Gaffikin [1997] for an appreciation of the wide range of theory that underpins critical research. Traditionalists might argue that by religiously adhering to their theoretical groundings, critical scholars are themselves reductionist. Even Laughlin [1999, p. 75], an eminent critical scholar, pointed out that we must not become totally dependent upon these “giants” (Derrida, Foucault, Habermas, Marx, Adam Smith, etc.) as the sole repository for our insights, but that we add to them with revelations of our own.

The 1990s witnessed the forceful articulation of critical accounting’s broad agenda that does not end with a description

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1 Napier subsequently modified the intensity of this comment by downgrading it to a “warning against historical approaches that view the past as a shadow or simulacrum of the present” [Carnegie and Napier, 1996, p. 16].
of the world, past or present. Rather, many critical accounting researchers see a duty to change practice [Cooper, 1997, p. 15, referencing Neimark, 1990]. In this sense, an “overwhelming priority” is to deal proactively with questions of justice [Arrington, 1997, p. 13] and to act in the public interest [Bebbington et al., 1999, p. 50]. Laughlin [1999, p. 73] recently provided a good working definition of critical accounting’s proactive agenda as:

A critical understanding of the role of accounting processes and practices and the accounting profession in the functioning of society and organisations with an intention to use that understanding to engage (where appropriate) in changing these processes, practices and the profession.

In relation to history, Laughlin [1987, p. 482] argued that the past provides critical research with insights that help forge “methodological tools” to change the future. One can immediately see in these descriptions the proactive orientation of critical accounting research. While Laughlin [1999, pp. 74, 77-78] believed that the critical engagement could precipitate meaningful change, he conceded that this parameter of critical research was its weakest heretofore and wondered if it was not the case that too many of his colleagues felt their “job” was to expose injustices rather than to participate actively in seeking remedies. While it is doubtful that researchers acting alone might effect change, alliances have been forged by critical researchers in debates as contentious as coal-mine closures during the violently confrontational U.K. miners’ strike in the 1980s [Cooper and Hopper, 1988] and in discussions of financial scandals [Sikka and Willmott, 1995].

Prominent in critical action is the power of accounting as an enabler, “to act as a force for radical emancipatory social change through making things visible and comprehensible and helping engender dialogue and action towards emancipatory change” [Gallhofer and Haslam, 1997, p. 82]. Part of this enabling task of accounting is to give voice to suppressed groups who historically have had no voice; including women [Kirkham and Loft, 1993], ethnic minorities [Hammond and Streeter, 1994; Gaffney et al., 1995; Anisette, 1999, 2000; Fleischman and Tyson, 2000b; Hammond, 2002], the poor, indigenous populations [Hooper and Pratt, 1995; Neu, 1999], post-colonial societies [Arnold and Hammond, 1994; Elad, 1998; Catchpowle and Cooper, 1999], and less visible participants in the accounting
function itself [Cooper, 1997]. At times, it may seem that critical researchers would have themselves added to the list of the disadvantaged given their perception of “accounting’s repressive tendencies” [Gallhofer and Haslam, 1997, p. 77] and the marginalization that critical researchers perceive arising out of their stance against the status quo and their advocacy of changes to the prevailing system [Baker and Bettner, 1997, p. 307]. If critical researchers are indeed marginalized, their argument is with the traditional accounting mainstream and not with traditional accounting historians whose marginalization, at least in the U.S., is every bit as severe.

We conclude this section by urging that the gulf between traditional and critical accounting historians is not as wide as some of the literature seemingly suggests. Critical research has added to traditional studies a diversity that should be “celebrated” [Fleischman et al., 1996a, b; Merino, 1998, p. 603]. We believe that many traditionalists would agree that the re-contextualizing and reinterpretation of revealed archival materials is as valuable an exercise as the discovery of new ones [Merino, 1998, p. 607]. Napier [1998, p. 696] identified some common ground:

Rather than being rivals, traditional and genealogical approaches to accounting history complement each other. However, genealogical approaches, by explicitly aiming to understand accounting in the (historical) contexts in which it operates, provide a broader basis for determining the ways in which accounting ideas and practices emerge and influence (often in subtle and indirect ways) the operations and activities of wide elements of society.

Our feeling is that this greater contextualization has been a feature of critical historical research in accounting, but that the best of traditional historiography embraces wider parameters and perspectives as well. It has also been the case that critical researchers have tended to be more combative in staking out their positions, though some traditionalists have responded strongly when under attack. One thing was for certain both during the 1990s and beyond as traditional accounting historians and critical scholars tilted at their favorite windmills. There was and continues to be a common threat – the substantial numbers of academicians and practitioners who devalue and marginalize history.
HISTORICAL PARADIGMS

Much of the investigation of the origins of accounting practices, as well as the processes of change through history, was done within the context of a number of prevailing paradigms in the 1990s. Arthur [1999, pp. 17-18] suggested that the application of paradigms to accounting reflected “a lack of confidence” in the traditional view of what for the discipline was obvious and rational. The extension to accounting history came in the 1980s as the developing body of literature critical of mainstream traditionalism embraced history as an integral component of its commentary. During the 1990s, not only did the volume of critical accounting history expand dramatically, but traditional accounting historians became engaged in theoretical dialogue. The debates in the early years of the 1990s were conducted with a fervor that some would describe as passionate and others would consider unhelpful. Notwithstanding, the late 1990s and beyond witnessed a softening of tone. Some joint venturing occurred between researchers of different paradigmatic persuasions, and several traditional historians even moved in distinctly critical directions. Critical researchers became sensitized to the need for persuasive evidence from the archive and other sources.

Since the mid-1980s and particularly in the 90s, published writing on the history of accounting generally focused attention on three major research paradigms or “worldviews.” Previously, the Neoclassical or economic-rationalist perspective held sway as the historical, mainstream approach. Subsequently, as paradigmatic dialogue became more prevalent, this privileged position came under challenge from critical theorists whose voices are now forcefully heard. The schools represented here are the Marxist/labor process, from a tradition older even than Neoclassicism, and the Foucauldian, a product in the first instance of French post-modernism. Critical historiography is wider than these two, but Marxism and Foucauldianism were the most prominent during the 1990s. We are, however, mindful of potential problems inherent in categorizing research under particular paradigms, including a lack of full understanding and the attribution of one classification to studies that draw upon multiple perspectives. In this exercise, we attempt a thumbnail sketch of the basic tenets of the paradigms, as well as a statement of directions taken in the critique of each. These synopses will be kept very brief as the accounting history literature of the past 20 years has covered this material in minute detail and with great frequency.
Neoclassicism: Economic rationalism (a.k.a. Neoclassicism) is the hardest of the three paradigms to characterize because of the sheer volume of its constituency. Many traditionalists who are disinclined to become involved in paradigmatic statement are at heart economic rationalists as evidenced by descriptive narratives and/or archival investigations that conclude how accounting innovation has led to the economic betterment of a business entity, an industry, a country, or an historical epoch. Investigations of retrogressive developments rarely see light of day. Others delight in seeking the origins of contemporary accounting practice and tracing those roots through historical development. Although Foucault disavowed the search for origins, some of his leading disciples have written extensively regarding the accounting developments that accompanied the genesis of modern management [Ezzamel et al., 1990; Fleischman et al., 1995; Hoskin and Macve 1988, 1994, 1996, 2000].

The theoretical basis of Neoclassicism was established well before the 1990s as traditional explanations linked accounting developments since the 18th century to the aspirations of entrepreneurs to improve efficiency. Building on the economic history of Chandler [1977] and the economic theory of Williamson [1985], Johnson formed a bridge to accounting history. Cost accounting, he argued, developed as a rational business response to opportunities involving new technologies and markets [Johnson, 1972]. The economic-rationalist position was most prominently promoted with the publication of Relevance Lost [Johnson and Kaplan, 1987]. Though the conclusion that perceived efficiency gains drive accounting change is not universally accepted by scholars, it might be acknowledged, as by leading Foucauldians, that the book “moved accounting’s history centre-stage” [Ezzamel et al., 1990, p. 157].

During the 90s, economic-rationalist historians mobilized in defense of the paradigm’s basic assumptions. As we have seen previously, Marxist theorists in particular criticized the neutrality traditionalists find embedded in primary-source materials. Likewise, the charge of economic reductionism, whether justified or not, was addressed in recent work that attempted to broaden the parameters of historical investigation [e.g., Boyns et al., 1997; Fleischman and Parker, 1997; Williams, 1997a]. Mills [1993a, p. 802], herself a defender of Neoclassicism, has cautioned against the “economic fallacy,” a “privileged position” accorded economic activities.
Foucauldianism: The disciplinary paradigm conceived by Foucault to chronicle the history of closed institutions (asylums, prisons, barracks, schools) appears in many ways to parallel the factory system and other facets of modern life in which accountancy is implicated. In the factory and in other environments mediated by managerial action, it seems that accounting techniques serve as a vehicle for the normalizing gaze required to accommodate discipline at a micro-level.

As the case with economic rationalism, several classics of Foucauldian historiography predated the 1990s and clearly established the paradigm’s applicability to accounting history [Burchell et al., 1985; Hoskin and Macve, 1986]. Hoskin and Macve [1988] detailed how cost accounting at the Springfield Armory in the 1830s and 1840s provided a technique of “hierarchical surveillance” that rendered labor “calculable” and “total human accountability” achievable. Miller and O’Leary [1987] traced the history of standard costing and budgeting through the first three decades of the 20th century to show how accounting and kindred disciplines (e.g., psychology and sociology) constructed a “governable person” out of all individuals within the business enterprise. As the decade of the 90s dawned, similar studies were conducted for the British Industrial Revolution. Walsh and Stewart [1993, p. 797] documented how Robert Owen utilized a reporting structure that became “the backbone of a regime of surveillance and hierarchy,” permitting the monitoring of individual workers. Foucauldians in collaborative efforts have sought but failed to find in the British Industrial Revolution the genesis of modern management, labor controls that quietly order people about [Fleischman et al., 1995; Fleischman and Tyson, 1996; see also Hoskin and Macve, 2000].

The bulk of commentary on Foucauldianism has come from Marxists who accuse Foucauldians of “symbolic reductionism,” ignoring the materialist basis to reality occasioned by their pronounced emphasis on language and their failure to establish priorities in analyzing various discursive possibilities [Neimark, 1990, 1994]. It is charged that Foucauldians under-theorize material, economic, and political realities, particularly issues of resistance and material conditions. As Cooper and Tinker [1994, pp. 2-3] put it, “without theorizing these features, researchers cannot articulate effective action to change regimes of power.” Armstrong [1994] found that the Foucauldian paradigm did not fit the pattern of worker resistance to disciplinary regimes and charged that Foucault presented a monolithic view of power as
one common to all disciplinary regimes that served universally to enhance human capacities.

Traditional historians of a Neoclassical persuasion have joined the critique of Foucauldian work. Tyson [1990, 1993] recast into economic-rationalist behavior the “transforming events” of the historical discontinuity that Hoskin and Macve found at the Springfield Armory [Tyson, 1993, p. 7]. Similarly, economic rationalists are critical of the Foucauldian emphasis on labor control to enhance efficiency as the sole preoccupation of management [Tyson, 1993, 2000; Edwards et al., 1995; Boyns and Edwards, 1996b, 1997, 2000].

Marxism/Labor Process: Contemporary Marxist accounting historians, though not having lost contact with a Marxist view of class conflict, have moved away from an older economic reductionism into a broader investigation of the social, cultural, and political underpinnings that define industrial relations. As we have seen previously, Marxist scholars have looked to communicate to academics the partisan nature of accounting records and methodologies through which accounting practices can be deployed to suppress classes of people. Bryer [1994a, 1999a] investigated subjects as diverse as feudalism and the FASB’s conceptual framework, all from a Marxist perspective. Hopper and Armstrong [1991] reinterpreted early American industrialization, formerly studied by economic rationalists Johnson and Chandler. Committed to an historical hypothesis that social and economic conflicts arising from labor-control practices give rise to new techniques, they demonstrated how cost accounting came of age to accomplish labor intensification. Historians of all theoretical persuasions might appreciate the intensely detailed analysis and the erudition of the narrative represented by these works, but, at the same time, question a references list comprised entirely of secondary sources.

The Marxist paradigm has come under significant attack, not so much from Neoclassicism, but from Foucauldians, kindred spirits in critical scholarship. Foucault himself criticized Marxism for its positivism and conviction that its perspective dominated various conflicting interpretations of meaning. Marx’s scientific approach, according to Foucault, allowed its adherents “to escape the figurality of language” and to advance definitive posturing where “no single order of validating method” should hold sway [Norris, 1991, pp. 86-87]. Cooper [1997, pp. 21, 25] complained how Marxism has become
marginalized in post-modernism with Lyotard’s [1984] invective against the “grand narrative” and post-modernism’s emphasis upon pluralism and difference rather than enduring class interests. Arnold [1998, p. 666], in defense, pointed out how much critical theory has to lose if the abandonment of historical materialism leads to an inability or a disinterest in critiquing capitalism.

Synthesis?: The prevalence of paradigmatic accounting historiography in the 90s has precipitated discomfort in certain quarters. Tyson [1993, p. 13] was concerned that writing history from a “doctrinaire perspective” causes the historian to lose objectivity by way of seeking out only confirming evidence. Funnell [1996a, p. 41] argued that no single research paradigm could serve as the “repository of enlightenment” in explaining all historical events or time periods. An anonymous reviewer, drawing upon recollections of Kuhn, pointed out to us that a fuller examination of the paradigms under review mandates consideration of where they “coincide, overlap or are disjoint.” To this purpose, it might be observed that the utilization of the power/knowledge that accounting brings to bear on labor discipline or the deployment of accounting methods by entrepreneurs to exploit labor for the purpose of generating surplus value within a capitalist framework may be construed as economically rational actions. Consequently, the paradigms may to a considerable degree be interrelated, and the elements that have given birth to scholarly discourse (labor discipline, economic class conflict, economically rational behavior) may reflect divergent emphases within the same overarching paradigm.

The hope has been expressed by traditional and critical researchers alike that the gulf between and among the various paradigms is not so wide that dialogue, minimally, and perhaps joint venturing can take place [Merino and Mayper, 1993; Fleischman et al., 1996a; Funnell, 1996a, 1998c; Merino, 1998]. This paper echoes these pleas for conciliation and mutual respect. Research had already begun in the 90s in hopes that differing viewpoints can contribute additively and synergistically to enhance our knowledge of important events in accounting’s history [Fleischman et al., 1995; Fleischman, 2000; Fleischman and Macve, 2002]. We underscore the recommendation also espoused in the 90s that accounting historians overtly disclose to their readers their paradigmatic predispositions [Fleischman and Tyson, 1997; Merino, 1998].
NEW AND OLD ACCOUNTING HISTORY

At the beginning of the decade, Miller et al. [1991] introduced the term “new accounting history” into debate. In an essay scarcely eight pages in length, the authors, all representatives of critical-research paradigms, summarized in a welcoming and democratic fashion certain of the central themes that were to characterize accounting historiography in the 90s. Their message was less combative, perhaps because the olive branch was being extended to accounting historians rather than to mainstream traditionalists. Several of the tenets central to this “new accounting history” were issues with which scholars who had just been relegated to “old” accounting historians could readily identify. These included a “pluralization” and “proliferation” of methodologies [p. 395], accompanied by a promise of the inappropriateness “to specify criteria that would exclude certain types of research on the basis of methodological protocols” [p. 400]. Also, historians of all persuasions were invited to take up a “heterogeneous range of issues” [p. 396] and a “heterogeneous range of theoretical approaches” [p. 400]. A bit more controversial, but not in any way threatening to Neoclassicists, was the questioning of “received notions” from the old accounting history, such as the progressive and evolutionary nature of history [p. 395] and the traditional mandate to record historical events as they really happened [p. 396]. Also challenged was the older tradition’s view of the “objectivity question” – that facts are “unitary rather than perspectival” and that history and values are rigidly dichotomized [p. 397]. Finally, the new accounting history claimed to recognize the limitations of primary sources, including problems of interpretation, authenticity, and completeness [p. 400], not to mention the suppressed voices previously discussed. If this breadth of vision was a critical preserve at the beginning of the decade, it is without question the case that many traditionalists bought into these values by the end.

This testament of faith in a “new accounting history” paralleled a similar development in the larger discipline of history itself that predated the 1990s. Gaffikin [1998, pp. 633-635] noted corresponding directions of the “new” history – an expansion of focus beyond the political history traditionally privileged; analysis of structures rather than narration of events; concern with the histories of the disadvantaged rather than the elite; a movement away from dependence upon official, written records; a greater awareness of movements rather than single events; a questioning of objectivity in favor of a variety of opposing view-
points; and an appreciation for the historical input of non-professional historians.

Carnegie and Napier [1996, p. 8], in attempting a balanced view, also provided a caricature of the new accounting historian in contrast to the traditionalist previously discussed. Traits here included an historian who writes to a paradigm, is willing to deploy speculation in lieu of hard evidence, and fills most of his/her published pages with “obscure theorization,” with varying degrees of eloquence. Although overstated, these points distinguish an old school that is more inclined to see historical evidence as representing some sort of an historical reality that must be respected. While many “old” accounting historians do subscribe to the economic-rationalist paradigm and are willing to debate issues with critical researchers, others, content to bring new information to light either with or without accompanying evaluation, do not choose to become involved in direct paradigmatic statement. As Napier [1989] suggested, these efforts have a role even for critical theorists given the importance of such “discovery” phase work in providing grist for the “contextualising” mills, lest the same articles be continuously rewritten.

There are a number of substantial philosophical differences that separate old and new historians. Whereas the old attempts to make the past understandable, new narratives try to make “the familiar, strange” [Funnell, 1998c, p. 144; Merino, 1998, p. 606]. Old accounting historians privilege the written archive of the past [Chua, 1998, p. 619], while the new are wary of primary sources, in part because of the silenced voices, and suggest an expanded view of what can constitute archival evidence [Carnegie and Napier, 1996, p. 8; Chua, 1998, p. 618]. The new accounting history provides new forms of historical discourse and different lenses for viewing the past [Gaffikin, 1998, p. 632].

Debates between old and new historians in the 90s focused on some of these issues. A mutual distrust over the role and interpretation of evidence was featured in archival research into the Springfield Armory and the New England textiles industry by Hoskin and Macve [1988, 1994, 1996, 2000], on the one hand, and by Tyson [1990, 1992, 1993, 1998, 2000; see also Funnell, 1998c], on the other. Disagreements over the relationship between past and present informed an exchange between Miller and Napier [1993] and Fleischman and Tyson [1997; see also Funnell, 1996a]. As Carnegie and Napier [1996, p. 14] observed, some researchers on both sides were more tolerant; some less so.
Theoretical disputes notwithstanding, the gulf separating new and old accounting historians seemed more easily bridged than the divide between traditional and critical researchers. Funnell [1996a, p. 41, 1998c, p. 153] made two points in this regard. First, neither side is itself homogeneous so that discourse tends not to be so doctrinaire. Second, both new and old historians, even the most radical post-modernist, use the narrative form as a primary tool. Chua [1998, p. 620] observed that the “core difference” between the two schools is not large and that both share a “collective fear of dogma, of being duped or gagged, and of the pernicious exercise of despotic authority,” particularly by other academics. She shares the perception of Merino and Funnell that substantial differences do not exist [Chua, 1998, p. 617]. Funnell [1998c, p. 157] agreed with Fleischman et al. [1996a] that traditional, economic-rationalist historians could claim “new” history status with a widening of perspectives and perhaps a more questioning view of historical objectivity and facticity. By contrast, many traditionalists could not aspire to be critical researchers, not so much because a traditionalist cannot be critical of capitalism or the status quo, but because the proactive component to amend the system, either through regulation or radical change, would in most cases be lacking.4

THE HISTORICAL PANORAMA

Major Projects: During the 1990s, a number of accounting historians undertook major projects that resulted in a string of articles and books in which their research results were presented. Many of these major endeavors were done with reference to archival materials, a significant development of the decade. Contributing factors here included increased publishing outlets, the opening of archives previously not catalogued (e.g., the Wedgwood papers), and the use of the internet for facilitating research access, literature searches, collaboration at a distance, and other activity.

An example of one topic that was the center of attention for numerous major projects was the concerted effort to backdate the chronology for sophisticated cost/managerial accounting to

4We are indebted to a reviewer who referred us to Burrell and Morgan [1979] who dichotomized paradigms into those imbued with a “sociology of regulation” and those subscribing to a “sociology of radical change.” Our feeling is that critical scholars could potentially embrace either of these classifications.
periods earlier than Taylor and the advent of scientific management. Boyns and Edwards, Fleischman and Parker, and Williams made the case for the British Industrial Revolution; Hoskin and Macve and Tyson opted for the early 19th century U.S., but debated whether the venue was the Springfield Armory or the New England textile industry.

Appendix A is a listing of “major projects” we were able to identify from a limited number of sources mentioned below for the 1990s. A minimum of three articles or books was arbitrarily determined to constitute a major project. The columns of authors and their topics are somewhat self-explanatory; the references column is highly abbreviated but should serve as an adequate guide to fuller citations that appear in the paper’s extensive bibliography. We do wish to make the following disclaimers regarding the listing:

1) The 1990s are defined as spanning the eleven years from 1990-2000. The extra year is included to avoid disputes as to when the decade/century/millennium actually concluded.

2) In some cases, the referenced publications do not constitute an author’s most valuable contributions to the accounting history literature. For example, Warwick Funnell wrote numerous articles about public auditing in Australia and the U.K., but, from our perspective, his historiographic pieces on narrative and counter-narrative [Funnell, 1996a, 1998c] and his exposé of accountants’ complicity in the Holocaust [Funnell, 1998a] are far more provocative. Similarly, the historical output of many prolific authors far transcended the relatively small number of articles grouped around the topics identified in Appendix A (e.g., Chua, Covaleski and Dirsmith, Fogarty, Neu, and both Parkers).

3) We are sensitive to the fact that the major projects identified in Appendix A are far more likely to omit the work of critical scholars than traditional historians. This tendency is explained by the fact that critical researchers concentrate more extensively on current issues and inform their arguments by recourse to the historical antecedents. Prolific authors who fall into the category described above include the Coopers (both Christine and David), Dillard, Robson, Sikka, and Tinker.

4) We have selected articles for inclusion that relate to themes that appear to us to be the most prominent during the 1990s. We also concentrated heavily on those
journals most closely linked with accounting history (Abacus, AAAJ, ABFH, ABR, AH, AHJ, AOS, BAR, CPA), augmented by the Garland series.

We are very aware that these reservations and disclaimers diminish the possibilities for a full disclosure of accounting history’s progress in the 1990s. Many accomplished accounting historians and many significant scholarly contributions to the discipline go unmentioned in this survey. We regret the limitations imposed by space and by our own imperfect knowledge of the field. We apologize for any omissions and beg forgiveness.

**Major Topics:** Appendix A furnishes clues as to most of the issues that occupied accounting historians during the 1990s. For example, no fewer than seven of the major projects identified, those of Bryer, Chua, Fleischman, Merino, Mouck, Napier, L.D. Parker, and Previts, focused on historiography. Similarly, all the discursive exchanges mentioned in the section on “debates” (see below) centered either on historiographic or methodological issues. Additionally, other important historiographic articles appeared, authored by Duke and Coffman [1993], Mattessich [1992, 1995], and Oldroyd [1999a].

Six of the major projects surrounded the professionalization processes in various countries – Lee, Shackleton, and Walker for U.K. accounting with particular emphasis on Scottish developments; Carnegie and R.H. Parker and Poullaos and Chua for Australia; and McMillan for the U.S. Other historical studies of the professionalization of accounting in the English-speaking world include, for Britain and her empire: Briston and Kedslie [1997], Kedslie [1990] and Maltby [1999b]; for Australia: Allen [1991]; for Canada: Neu and Saleem [1996]; for New Zealand: Hooper et al. [1993]; and for the U.S.: Cross [1998], Preston et al. [1995] and Romeo and Kyj [1998]. The development of the accounting profession in other parts of the world had not made much impact on the English-language journals heretofore which is why AAAJ’s special issue on Asian professional development (Vol. 12, No. 3) was a particularly significant contribution. However, studies of non-English-speaking societies were increasingly finding their way into English-language literature even if the focus during the decade was more on industrial accounting and financial theory than professional development. Six major projects listed in Appendix A (those of Carmona et al., Graves, Lemarchand, Mattessich, Nikitin, and Scorgie) are representative of this trend.

Biography was another prominent research area of the
1990s with major projects by Carnegie & R.H. Parker, R.H. Parker, and Scorgie being representative. ABFH and AHJ were the journals of most frequent placement for biographical studies with eight and 11 articles respectively during the decade. We mention here only the two historians with multiple placements in these journals – Previts for his studies of Samuel Broad [Previts and Robinson, 1996] and Paul Garner [Previts and Samson, 1997] and Heier for his biographies of John Colt and Albert Fink [Heier, 1993, 2000].

We conclude this sub-section by mentioning two other topics, one archival and one methodological, which received significant attention during the 1990s and have become even more prominent beyond. The archival project is railroad accounting, currently under investigation by McCartney and Arnold in the U.K. and Flesher, Previts, and Samson in the U.S. Two articles appeared at the end of the decade that augur for many more to follow in the near future [McCartney and Arnold, 2000; Previts and Samson, 2000]. Oral history methodology has also been used widely as a research tool and can be seen in work by Baskerville [1999], Burrows [1999], Collins and Bloom [1991], Hammond and Sikka [1996], Matthews [2000], L.D. Parker [1994], and Tyson [1996]. Hammond and Sikka [1996, p. 79], in urging oral history as a mechanism to give voice to suppressed groups, warned us that, “traditional historians elide the complexity of accounting change and ignore the impact on and the contribution of ordinary people’s struggles in checking, advancing, facilitating and resisting accounting developments.”

Special Issues: During the 1990s, a number of journals under our review featured special issues on accounting history or on contemporary issues with long historical pasts. Three accounting history anthologies are particularly noteworthy because their introductory articles have had significant impact on the discipline for diverging reasons. An AOS special issue (Vol. 16, No. 5/6, 1991) was the location for the welcoming article of Miller et al. [1991] in which the phrase “new accounting history” was coined. Another AOS special issue in 1993 (Vol. 18, No. 7/8) featured more combative work as Miller and Napier [1993], in promoting a genealogical approach to accounting history, presented what was seen as a harsh critique of traditional historians, and one that brought acrimonious response. Christopher Napier co-edited and introduced a 1996 AAAAJ collection (Vol. 9, No. 3, 1996). Carnegie and Napier [1996] presented a balanced view of the strengths and weaknesses of critical and traditional
history. A CPA special issue (Vol. 9, No. 6, 1996), billed “critical accounting history,” will be discussed subsequently in the “debates” section.

A number of special issues gave voice to those suppressed groups so integral a part of the critical agenda. Two 1992 editions of journals – AOS (Vol. 17, No. 3/4) and AAAJ (Vol. 5, No. 3) – devoted issues to feminist perspectives and gender studies. The most prolific scholars in this vital critical focus were represented here – Ciancanelli, Cooper, Hammond and Oakes, Hines, Hooks, Kirkham, Lehman, Loft. A rapidly emerging area for critical historical study was the use of accounting to contribute to the subjugation of indigenous peoples. The AAAJ special issue on this subject (Vol. 13, No. 3, 2000) included articles by some of the leading scholars in the field (e.g., Davie, Gallhofer, and Neu).

Other special issues with particular reference to accounting history included the AH issue on regulation (Vol. 3, No. 1, 1998); an ABFH number on the history of accounting professionalization (Vol. 9, No. 1, 1999); the AAAJ edition (Vol. 13, No. 4, 2000) on accounting in the home; the memorial Abacus issue (Vol. 36, No. 3, 2000) dedicated to the late R.J. Chambers; the AH number on accounting in crises (Vol. 5, No. 2, 2000); and the ABFH edition (Vol. 10, No. 2, 2000) on U.S. historiography. The most significant of the special issues that pointed the way to the 21st century may be those that featured historical studies in non-Anglo-Saxon countries. Several of those that appeared in the 1990s were an ABFH issue on French accounting history (Vol. 7, No. 3, 1997) and two AAAJ numbers on Japan (Vol. 3, No. 2, 1990) and Asian accounting professional development (Vol. 12, No. 3, 1999) respectively.

The Debates: An intriguing feature of the journal literature of the 90s was the prevalence of historiographic debates among adherents of the major paradigmatic schools described above. Perhaps the most compelling was the special issue of CPA (Vol. 5, No. 1, 1994) on Marx vs. Foucault. The issues were set by the journal’s editors [Cooper and Tinker, 1994] and then debated skillfully by Hoskin [1994] and Grey [1994] for the Foucauldians and Neimark [1994] and Armstrong [1994] for the Marxists. A more focused discourse appeared in CPA (Vol. 10, No. 5, 1999) when Bryer [1999a, b] articulated a Marxist critique of the FASB’s conceptual framework. Commentaries on Bryer’s perspective were forthcoming from Macve [1999], Robson [1999], Samuelson [1999], and Whittington [1999], culminating in that
of fellow Marxist Tony Tinker [1999] who accused Bryer of misinterpreting the paradigm’s philosophical father.

Traditional accounting historians have likewise become engaged in discourse with critical scholars. Keenan’s [1998a, b] rebuttal to Miller and Napier [1993] became the focal point of a special CPA issue on critical accounting history (Vol. 9, No. 6, 1998) wherein Keenan alone defended traditional history as he saw it against advocates of the more genealogical approach advocated in Miller and Napier [Bryer, 1998b; Napier, 1998]. The issue included articles by Chua, Gaffikin, Merino, and Poullaos that seemingly urged a reconciliation of interests.


CONCLUDING REMARKS AND A CAUTIONARY WORD

The nineties proved to be a highly productive time for scholarship in accounting history. It was a time marked by a profusion of outlets, a considerable volume of work, and great debates. It was indeed the roaring nineties. Scholarship in accounting history deepened and broadened our understanding.
of accounting. Historical work flourished under a variety of banners, with notable contributions from those labeled old and new, critical and traditional, with considerable breadth and dexterity demonstrated throughout. Achievements were made in a body of work that brought a wave of bold new avenues of inquiry, fresh empirics, and new insights to the discipline. New work fleshed out our understanding of the role of accounting in facilitating social action. Original scholarship in a wide array of empirical settings brought new insights into matters as diverse as old-world studies of tobacco production in Spain [Carmona et al., 1997, 1998] to the accounting that accompanied the new-world exploration of the Hudson’s Bay Company (Sprackman and his coauthors). Substantial studies of contributors to accounting thought broadened the discipline’s achievements [e.g., Zeff, 2000]. There was progress in a real sense in advancing knowledge throughout the decade.

As the decade closed, there were signs of rapprochement between various groups, thereby refining work, altering lines of inquiry, and choosing empirical ground mindful of its potential contribution to discussion. The confrontational energy of earlier debates had ebbed by the decade’s end, for better or worse, and in its place there seemed to be at least a mutual awareness of approach.

While lauding the substantive development of accounting history as a discipline, in looking to the future it is reasonable to ask if the conditions for continuation of the resurgence in accounting history are still present or whether what lies ahead will be different from the successes of the previous decade. While the intellectual advancement of the field during the 1990s has been notable, the future capacity of accounting history to make similar advances will be driven not just by the accomplishments of the current body of work but by the material conditions for the conduct of historical research. Crucially, the field’s prospects in the U.S. seem to be diverging from the promising conditions seen in much of the rest of the world. Accounting historians as a whole have yet to appreciate the important contextual differences now seen in the U.S. academic environment. In particular, the field has yet to see the full ramifications either of institutional discrimination against accounting history or of the pronounced demographic changes facing American colleagues. Beyond this, the organizational field of accounting history has brought a decoupling between accounting history and the main U.S. academic accounting body, the American Accounting Association (AAA). We discuss each of these issues in turn, but note
now that conditions in the U.S. are significant for researchers worldwide, not only because history is threatened in one jurisdiction but because that jurisdiction has proved to be an influential model in both the practice and the study of accounting.

Accounting history’s exclusion from the major U.S. journals is an area in which traditional and critical researchers have a common experience. This exclusion causes particular pain to traditional researchers, some of whose careers were credentialed in important respects by early publication in the *Accounting Review*. It may be difficult for colleagues elsewhere to appreciate the full institutional significance and legitimacy that publication in the AAA’s longest standing, official journal represents in North America.\(^5\) The ramifications of accounting history’s seeming exclusion from such outlets have yet to be fully played out, but already most elements can be seen. The small group of accounting historians now seeking a career in the U.S. is unlikely ever to match the institutional positions or career success of their forbearers. In important respects, the future of accounting history has been mapped out in the U.S., and it is one that stands to be considerably smaller, less prestigious, and less influential than in the past. On their retirement over the next decade, American accounting historians will in the main be replaced by adherents of prevailing econometric paradigms, an implicit sign of the roadblocks impeding the transfer of their work to a new generation.

While the demographics of the professoriate suggest broad failure in renewing itself across disciplines, this trend has been particularly acute in accounting history in the U.S. where it will collide with the impending retirement of many currently active American historians. The reasons for this failure of renewal are complex, but one element is a seeming lack of confidence of U.S. historians in their own work, or at least in transferring it to a new crop of academics. Even at American institutions whose leading faculty are accounting historians, it has long been very difficult to secure doctoral training in which accounting history would be the core of scholarship. Instead, history is seen as a kind of hobbyist’s work, something undertaken only when the obligatory rites of passage in other traditions have been

\(^5\) We are grateful to a reviewer who has pointed out to us that a great danger lurks as far as non-American scholars considering historical research are concerned. In countries where governmental funding is dependent upon an external assessment of research quality, the biases of these flagship journals could deter historical investigations.
performed. It is apparent that econometric work faces none of these problems, even as the furor of Enron brings the greatest state intervention in markets since the Great Depression, the ideological certainties of laissez-faire are upended, and accounting history seems needed more than ever in understanding American institutions.

The Academy of Accounting Historians, committed to the internationalism of its discipline, has chosen not to become a section of the AAA. One meaningful benefit of this decision has been to keep membership costs low for international scholars for whom AAA membership would often have little relevance. With the advent of the AAA’s increased emphasis on a decentralized organizational structure that stresses its sections, there have been unintended consequences of this approach. Lacking formal standing within the association, accounting historians have come to rely on the good will of member sections, a situation which gives us marginal presence at national meetings and little voice in its institutional governance.6

At the start of the nineties, accounting history was strong in the U.S. and enjoyed great success there. At the close of the decade, by contrast, the Academy was facing a precipitous decline in American membership. In important respects, this decline is specific to the U.S. in that elsewhere, there is a profusion of work in accounting history and of vehicles for the presentation and publication of results. Europe presents a large and growing crop of talented new scholars. Australia, Canada, and New Zealand similarly see bright, young academics turning to the empirics of home with a mind to speak to issues of intellectual concern at large. There is likewise an upsurge of young Japanese accounting historians.

U.S. historians might find a brighter future in having a surer sense of self, being unapologetically who they are, and forging ahead with the recruitment and training of successors while there is still time. A first step is an acknowledgment that efforts at assimilation with the prevailing orthodoxy have borne little fruit and that it is time to claim a place at the institutional table for accounting history in its own right. It is still possible to alter course and to create a more promising future. While our

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6 Several sessions at the 2004 AAA national convention in Orlando were designated for history papers, representing the first time in several years that history papers have not been required to go through member sections to achieve a platform for presentation. It is hoped that this development will augur a new era of cooperation between the AAA and the Academy of Accounting Historians.
review indicates it was indeed the roaring nineties for accounting history, the decade may eventually be seen as the start of an explosion of work in the world at large. It is our hope that it will not also be regarded as ending with the quiet but discernable death of accounting history in the U.S. Join us in a decade’s time for the sequel.

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Fleischman and Radcliffe: The Roaring Nineties


Fleischman and Radcliffe: The Roaring Nineties


## APPENDIX A

### Major Projects in Accounting History (1990-2000)

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The methodology of the “Citations” column is as follows: the capital letters that appear there refer back to the names in the “Author(s)” column. Additional coauthors on works in the “Topical Area” are mentioned by name. Hence, Aiken and Lu wrote three articles about Chinese accounting in 1993 and one in 1998. Amernic wrote a sole-authored article about accounting rhetoric in 1996; Armenic and Craig wrote an article on the topic in 1992 and two others in 2000; Clarke, Craig, and Armenic jointly published an article in 1999. Full citations to all of these may be found in the references list.