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## Accounting in history

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## INTERFACES

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### ACCOUNTING IN HISTORY

*Abstract:* Recent studies of publication patterns in accounting history portray a myopic and introspective discipline. Analyses reveal the production and dissemination of accounting history knowledge which focus predominantly on Anglo-American settings and the age of modernity. Limited opportunities exist for contributions from scholars working in languages other than English. Many of the practitioners of accounting history are also shown to be substantially disconnected from the wider community of historians. It is argued in the current paper that interdisciplinary history has the potential to enhance theoretical and methodological creativity and greater inclusivity in the accounting history academy. A practical requirement for this venture is the identification of points of connectedness between accounting and other historians. An analysis of publications with accounting content in *Historical Abstracts* reveals increasing interest among historians in the history of accounting. This substantial literature incorporates sites largely unfamiliar to accounting historians, such as Eastern and Central Europe and Central and South America. Historians also communicate their findings on accounting in a variety of languages. Subjects particularly deserving of interdisciplinary research engaging accounting and other historians include accounting in agricultural economies, the institutions of pre-industrial rural societies and diverse systems of government.

#### INTRODUCTION

The turn of the 21st century has witnessed the appearance of a number of papers reflecting on the flourishing state of accounting history and impediments to its future progress. The empirical base for these commentaries is the analysis of publication outputs. While a cynical observer might comprehend this

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tendency to introspection as indicative of intellectual exhaustion in a hitherto vibrant field, a number of important findings have emerged from such studies which pose challenges to the accounting history community. In particular, the findings of recent papers on publishing patterns illustrate the need for accounting historians to practice greater inclusivity.

Based on an admittedly limited population of English language papers appearing from 1996 to 1999 in the specialist accounting history journals, Carnegie and Potter concluded that their analysis indicates “the existence of a relatively insular international accounting history research community dominated by a small number of institutions and authors” [2000]. Carnegie and Potter contended that accounting history authors seldom engage in cross-border collaborative research and display a limited tendency to venture beyond core themes and the modern period. A subsequent study of the sex distribution of authors in the same journals revealed, unsurprisingly, that authorship and editorial board membership in accounting history is male-dominated [Carnegie et al, 2003]. Edwards’ [2004] broader review of the accounting history literature identified concerns about areas of fading interest, publication media and the dissemination of research findings. Fleischman and Radcliffe’s celebration of the advance of accounting history during ‘the roaring nineties’ is tempered by fears of its quiet demise in the United States [2005].

In his study of the contents of the first ten volumes of *Accounting, Business & Financial History* Anderson [2002] identified a predominance of UK, US and Australian authors and subjects, a concentration on the 19th and 20th centuries and a dearth of citations by accounting historians to published material outside of accounting and business. Anderson [2002] concluded that “*ABFH* authors have relied upon a very narrow literature, with almost 50 per cent of all citations deriving from ten leading accounting and accounting/business history journals”. Such findings are confirmatory of Parker’s observation almost a decade earlier [1993] that “accounting history is increasingly dominated by writers in English discussing private-sector accounting in English-speaking countries of the 19th and 20th centuries”.

A comprehensive study of accounting history publications in both the specialist and general accounting journals has been conducted by Carmona [2003]. With a focus on diffusion this research is particularly enlightening in its confirmation of the

introspective tendencies of most accounting historians. Carmona's analysis of knowledge transfer between accounting history and related disciplines shows that only 7% of citations in accounting history articles published between 1990 and 1999 were to papers in history journals [also Badua, 2003]. The study also reveals that accounting history authors are decidedly 'local' in their use of literature and primary sources, Anglo-American authors being especially reluctant to access pertinent work in other languages. Carmona's [2004] study of accounting history papers in international (English language) journals and conferences during the 1990s reveals that 91% of authors were 'Anglo-Saxon', publications focused on Anglo-American settings and 72% of papers related to the period 1850-1945.

Analyzing publication outputs in accounting history is valuable where the object is to identify threats, opportunities, excluded academic communities and new research arenas and approaches. The recent upsurge in 'navel gazing' has been accompanied by calls for expansive agendas (such as comparative international accounting history [Carnegie and Napier, 2002]), consideration of future research directions and methodologies [Funnell, 1998; Parker, 1999] and exhortations for the greater inclusivity of scholars operating in non-'Anglo-Saxon' contexts. Carmona [2004] concluded that embracing non-Anglo-Saxon scholars and subject matter was the "most important challenge" for accounting historians.

As well as calling for the greater collaboration of accounting historians across geographical and cultural space, the findings reported in studies of publication patterns indicate the desirability of greater engagement across disciplines. It is this challenge to the accounting history research community which is the focus of the present paper. In contrast to most recent analyses of the content of specialist accounting history journals, the current contribution seeks to look outwardly to the wider discipline of history, of accounting in history as opposed to accounting history in accounting. The study is partly a response to Miller et al's [1991] important contention that accounting history would be advanced by "examining the work of historians in fields other than accounting, and assessing the extent to which they enable new questions to be posed or existing research agendas to be refined or modified".

The following section reviews the nature of interdisciplinarity, particularly as it relates to the production of knowledge in history. It is suggested that adherence to a holistic con-

cept of interdisciplinarity may have a regenerative impact on research agendas, offers a palliative to the insularity of accounting history and has the potential to challenge the 'Anglo-Saxon' hegemony. Identifying points of connectedness between accounting and other historians is suggested as a starting point for the encouragement of greater interdisciplinary practice in accounting history research. Hence, the subsequent section reveals the results of an analysis of a major bibliographical database, *Historical Abstracts*, with the aim of exploring the presence of accounting in history publications over the past half century.

### INTERDISCIPLINARY ACCOUNTING HISTORY

Accounting historians have long been conscious of the potential importance of accessing other disciplines, not least because the work of historians, sociologists and philosophers in particular, has been instrumental in generating research questions and igniting debates in the field. The pluralization of methodologies and interdisciplinarity were key tenets of the regenerative 'new accounting history' espoused by Miller et al [1991]. The publication of papers in their special issue, drawn from Interdisciplinary Perspectives on Accounting Conferences, led Miller et al [1991] to conclude rather optimistically that "the interdisciplinary study of accounting history is an accomplishment rather than a promise".

Subsequently, critical scholars continued to iterate the advances in historical knowledge which accrued from a greater receptivity to interpreting events through alternative theoretical lenses [Merino, 1998] and broadening the subject matter, sources and frameworks employed in accounting history research [Gaffikin, 1998]. Cross-disciplinary potentialities have been explored at the interface between accounting and its close neighbor, business history [Carnegie and Napier, 1996; Mathias, 1993; Parker, 1997, Ville and Fleming, 1999/2000]. Parker [1997, 1999] has revealed the opportunities for accounting history research which emerge from further engagement with management and social history. One of the important themes to emerge from the Academy of Accounting Historians Consortium on Comparative International Accounting History in 1999 [see *The Accounting Historians Notebook*, 1999, No. 2] was the need to nurture mutually beneficial connections between accounting historians and historians. The 'interfaces' section of *The Accounting Historians Journal*, inaugurated in 2001, was a response to this. In a recent contribution to this section, Zan

[2004] reiterated a demand for greater plurality in accounting historiography made by Carmona and Zan [2002]. The ongoing character of such calls for diversity, combined with the results of studies of publishing patterns, confirm the essential *intradisciplinary* character of most accounting history. The time appears ripe for revisiting the arguments for greater *inter-disciplinarity*.

Interdisciplinarity is taken here to refer to “any form of dialogue or interaction between two or more disciplines” with a view to “producing new forms of knowledge” [Moran, 2002, p. 16]. Interdisciplinarity is one of three principal types of supradisciplinarity [Balsiger, 2004]. Multidisciplinarity involves drawing on knowledge from two or more disciplines without collaboration or the cross fertilization of research outcomes. The vogueish transdisciplinarity concerns research orientated towards seeking solutions to societal problems and a heterogeneous approach to knowledge production which transcends academic disciplinary structures. It has been suggested that whereas interdisciplinarity involves a ‘mixing’ of disciplines, transdisciplinarity involves their fusion [Lawrence and Després, 2004; Klein, 2004].

Interdisciplinary approaches are widely lauded for their potential to relieve methodological bottlenecks and arrest theoretical stagnation within a single discipline. The importation of insights borrowed from other disciplines can inspire creativity and regeneration. Outsiders or ‘immigrants’ may bring fresh perspectives to a discipline or identify ‘crossdisciplinary oversights’. An interdisciplinary stance may also reveal issues which exist beyond disciplinary borders and encourage integrated approaches to solving complex problems [Nissani, 1997]. Since the 1960s, the advocates of interdisciplinary history in particular have argued that the cross-fertilization of theories and methods from other humanities and social sciences has the potential to pose new research questions and introduce alternative techniques for addressing them [Rotberg and Rabb, 1970]. Although it remains the case that interdisciplinarity has “deeply affected the thinking and scholarly output of only a minority of historians”, it is firmly established at the highest level of scholarship. The question “whether or not the historian *should* use the ideas and methods of other fields is no longer at issue” [Horn and Ritter, 1986].

Interdisciplinarity also implies a democratic approach to knowledge production, one which has the potential to challenge

the vested interests, intellectual orthodoxies, conventions and exclusivity which can emerge from the institutionalization of single disciplines [Moran, 2002, pp. 3, 14]. Indeed, critics of the current 'Anglo-Saxon' hegemony in accounting history might perceive the organizations which represent the field, the discourse surrounding its practice, and the research traditions, authors and languages which dominate its journals, as illustrative of the institutional structures of an *intradiscipline*. These problems might be assuaged by greater interdisciplinarity.

The broader notion of democratized plurality in interdisciplinarity is epitomized by one of its most tangible manifestations in the field of history - the establishment of *The Journal of Interdisciplinary History* in 1970. This journal continues to pursue familiarity with, and integration of, "a variety of topics without limit to geographical area or chronological period" and has produced special issues in a variety of languages. Interdisciplinary approaches (and transdisciplinary approaches even more so) recognize that borrowings from other territories may be cultural and lingual as well as theoretical and methodological. The reasons for this were iterated by Lovejoy as early as 1940 [pp. 3-4]:

The history of political events and social movements, of economic changes, of religion, of philosophy, of science, of literature and the other arts, of education, have been investigated by distinct groups of specialists, many of them little acquainted with the subjects and the researchers of the others. The specialization which – the limitations of the individual mind being what they are – had this as its natural consequence was indispensable for the progress of historical knowledge; yet the consequence proved also, in the end, an impediment to such progress. For the departmentalization - whether by subjects, periods, nationalities, or languages - of the study of the history of thought corresponds, for the most part, to no real cleavages among the phenomena studied. The processes of the human mind, in the individual or the group, which manifest themselves in history, do not run in enclosed channels corresponding to the officially established divisions of university faculties. . . . Historiography, in short, for excellent practical reasons, is divided, but the historical process is not; and this discrepancy between the procedure and the subject-matter has tended, at best, to produce serious lacunae in the study of the history of man, and at worst, sheer errors and distortions.

Other potential advantages of interdisciplinary approaches for accounting historians include the scope they offer for improving the contextualization of the phenomena studied (an attribute increasingly sought by journal reviewers) and the increased opportunity for research funding in nations where agencies actively encourage project proposals which straddle subject boundaries.

The benefits of interdisciplinarity have been well rehearsed. Yet, the approach is not without its critics. Interdisciplinarity has been described as “the most seriously underthought critical, pedagogical and institutional concept in the modern academy” [Liu, 1989, quoted in Moran, 2002, p. 1]. Detractors note that if pursued to the exclusion of mono-disciplinarity, interdisciplinarity can result in excessive eclecticism, historical reductionism and the stultification of advances in the production of depth knowledge. Further, the practitioners of interdisciplinary research suffer the burden of mastering more than one body of knowledge, loss of identity in their academic ‘home’ and may suffer the consequences of operating in contexts where the institutions which measure research and teaching performance remain structured around traditional disciplinary boundaries.

Critics also note that calls for interdisciplinarity in historical research frequently offer ‘banal exhortations’ of its virtues as opposed to producing works which reveal its utility. Proponents of interdisciplinarity often fail to address the undoubted complexities of its practical implementation [Hunt, 1994]. Horn and Ritter [1986] contended that “Even today, there is doubtless more talk about the need for interdisciplinary history than actual production of interdisciplinary work”. Of particular importance to the practice of interdisciplinary research is encouraging dialogue between the practitioners of different disciplines. Also desirable is the assumption of an outward-looking as opposed to an introspective stance - receptiveness to the insights to be gained from researchers operating in various geographical and disciplinary territories. Among the impediments to fostering communication and co-operation across boundaries is lack of knowledge about points of connectedness and potential engagement [Rotberg and Rabb, 1970]. It is in relation to this practical impediment to interdisciplinary endeavor (as it relates to potential interfaces between accounting historians and historians) that the paper now turns.



## SOURCES AND METHODS

Accounting historians have long benefited from a regular supply of bibliographical data. During the 1970s and 1980s, R.H. Parker recognized the importance of compiling bibliographical sources to assist researchers in the developing discipline [1980, 1988; Pryce Jones, 1974]. Parker and Graves' [1989] bibliography of historiography was testament to the need for methodological and epistemological advance in accounting history. *The Accounting Historians Notebook* has a regular 'History in Print' section which identifies "accounting history research which may be of interest and use by the Academy membership". Readers are encouraged to notify the *Notebook* of publications "in an effort to provide the broadest coverage and recognition of accounting history research". 'History in Print' has enumerated items in a variety of accounting and business journals, and on occasion the listing has extended beyond publications in the English language [see, for example, October 1998]. The recently compiled taxonomic classification of papers in the *Accounting Historians Journal* contained in the Accounting Research Database is also a useful bibliographic research tool [Badua et al, 2003].

Anderson has provided a similarly valuable service in compiling an annual listing of 'Accounting History Publications' for *Accounting, Business & Financial History*. This details material written in English on accounting history broadly defined and is drawn primarily but not exclusively from accounting and related journals. Anderson's compilation excludes business history which is separately reviewed on an annual basis in *Business History*. *Accounting History* has also published an annual publications list. This too is confined to material written in English and is substantially compiled from accounting and accounting history journals. The *Accounting History* list is not intended to be exhaustive. Rather, it seeks to indicate types of research conducted over the relevant period.

The current study draws its data from a bibliographical source which is not confined to accounting and business history. According to its managing editor, *Historical Abstracts* "has long been recognized as the leading bibliography for historical study in the world" [<http://serials.abc-clio.com/abouttha.html>]. *Historical Abstracts* commenced in 1954 and represents a bibliographical database of history articles, doctoral theses, and books reviewed in journals. Material on the period from 1450 to the present day is included in the database. Publications on pre-

medieval subjects are not. *Historical Abstracts* includes papers culled from more than 2,000 outlets, comprising “the key historical journals from virtually every major country”, as well as other journals of interest to historians in the humanities and social sciences [ibid]. Publications are not confined to those written in English, though the abstracts are translated or prepared in that language. Publications on US and Canadian subjects are covered by a separate database *America: History and Life*. *Historical Abstracts* currently contains over 600,000 entries and 20,000 new citations are added annually. The database is updated monthly.

As available on the Internet, *Historical Abstracts* permits simple and advanced keyword searches by subject, author, title, language, journal name, document type, publication date and period. For the purposes of this study, searches were made of the following keywords: accounting, accountancy, bookkeeping, audit, auditing, accountant, accountants. At the end of August 2003, these produced the following numbers of items: ‘accounting’ (819), ‘accountancy’ (29), ‘bookkeeping’ (105), ‘audit’ (57), ‘auditing’ (44), ‘accountant’ (39), and ‘accountants’ (48). The abstracts were downloaded and reviewed. A number of items were then removed from the population studied. These represented publications which appeared in one of the three specialist accounting history journals (*Accounting Historians Journal*; *Accounting, Business & Financial History*; *Accounting History*) or *Business History* (which, as stated earlier, has its own annual review of the literature). Articles on historical subjects published in general accounting journals do not feature in *Historical Abstracts*. A small number of articles on US subjects published in the 1950s and 1960s were also excluded as more appropriately belonging to the database on *America: History and Life*.

Items where the abstract included a keyword such as ‘accounting’ but no apparent accounting content were also removed. Most of the latter instances used the word ‘accounting’ to mean the giving of reasons or offering explanations, as in ‘Accounting for Taste: Export Bananas, Mass Markets and Panama Disease’; or, as an assessment of a life, as in ‘Ernst Kantowicz: An Accounting’. As a result of this selection process the number of abstracts in the population was reduced from 1,141 to 521. Given the numbers involved, references to individual publications are not provided in this paper. However, it is hoped that sufficient information is offered about particular articles to enable keyword searches of *Historical Abstracts*. It

should also be emphasized that the full articles and theses were not read and the extent of the accounting content of the publications has not been ascertained. The latter is likely to vary considerably. However, it is hoped that the findings reported will identify potential areas of research for accounting historians and convergences of interest with mainstream historians.

The next section provides a statistical summary of the characteristics of publications in history journals and theses which relate to accounting. This is followed by a more detailed survey of the accounting content of items featuring in *Historical Abstracts*.

#### PROFILE OF PUBLICATIONS IN *HISTORICAL ABSTRACTS* WHICH RELATE TO ACCOUNTING

*Year of Publication:* The data in Table 1 indicates an increasing number of publications in the history literature on accounting-related subjects. This mirrors the advancing interest in history in accounting academe. In 1954-1969, the average number of accounting-related history publications contained in *Historical Abstracts* was 3.9 per annum. During the 1980s and 1990s, this increased to 16.7 per annum.

**TABLE 1**  
**Year of Publication**

Year of Publication	N	%
1954-59	17	3
1960-69	45	9
1970-79	102	20
1980-89	164	31
1990-99	170	33
2000-02	23	4
TOTAL	521	100

*Language:* Table 2 shows the principal languages in which publications contained in the database were written. Although the dominant language was English, 66% of publications were prepared in 24 other languages. These ranged from Afrikaans to Swedish. This finding indicates the existence of a significant history literature relating to accounting outside of the English language.

**TABLE 2**  
**Language of Publications Included in the Database**  
**(where n ≥10)**

Language	N	%
English	227	44
Spanish	61	12
French	54	10
German	36	7
Italian	27	5
Russian	27	5
Japanese	14	3
Polish	13	2
Other (n=17)	62	12
<b>TOTAL</b>	<b>521</b>	<b>100</b>

*Period Studied:* Table 3 reveals that 61% of the items contained in the database concerned the modern period. This finding accords with the temporal focus of most accounting historians.

**TABLE 3**  
**Period Studied**

Century	N	%
15th	18	3
16th	42	8
17th	38	7
18th	65	13
19th	121	23
20th	196	38
Various/non-temporal	41	8
<b>TOTAL</b>	<b>521</b>	<b>100</b>

*Geographical Location Studied:* Table 4 reveals that most of the publications in the dataset concerned European countries. The accounting subject matter examined in historical studies in the principal locations is now explored.

#### SUBJECT MATTER

*Great Britain:* There were more publications relating to accounting in Britain in *Historical Abstracts* than any other single country. In part, this reflects the journals included in *Historical Abstracts* and the fact that established accounting historians have achieved publications in economic history journals and therefore appear in the database for this study. Contributors such as

**TABLE 4**  
**Geographical Location Studied**  
**(where n ≥10)**

LOCATION	N	N	%
<i>Europe</i>			
Great Britain	89		
USSR	38		
France	36		
Germany	36		
Italy	30		
Spain	26		
Poland	15		
Austria	13		
Czechoslovakia	11		
Other (n=13 countries)	<u>59</u>		
<b>Total</b>		353	68
<i>Asia</i>			
China	22		
Japan	16		
Other (n=10 countries)	<u>27</u>		
<b>Total</b>		65	13
<i>Africa</i>		15	3
<i>Australasia</i>		10	2
<i>Central and South America</i>			
Peru	11		
Other (n=15 countries)	<u>44</u>		
<b>Total</b>		55	10
<i>Non-specific</i>		23	4
<b>TOTAL</b>		521	100

Boyns, Fleischman and Tyson, reveal the findings of recent scholarship on core subjects addressed in earlier works by economic historians such as Pollard on capital accounting in the industrial revolution and McKendrick on cost accounting at Wedgwood during the 18th century.

The most significant subject-interface between accounting and British history concerns the state and public administration. Again we may identify work by accounting historians in the database, such as doctoral theses by Jones on accounting and local government since the 19th century and Haslam on the state, accounting and accounting publicity in the early-19th century. Miller and Rose's work on governmentality also features in *Historical Abstracts*. Beyond these more familiar works lay a variety of themes pursued by historians with more vigor than

their colleagues in accounting. These include: the history of the Scottish Exchequer and accounting and audit of royal revenue in Scotland from the 13th century; the office of The Comptroller in 15th-century Scotland; accounting and audit in the reform of public finances under Henry VII; accounting for the court revels of Henry VIII and shifts from narrative to documentary accountability; the work of the Court of Audit in the early 16th century; accounting procedures in the royal household during the 17th century; the importance of the Commissioners of Public Accounts of the 1690s in English party politics; the work of the Commissioners for Examining Public Accounts during the 1780s as a component of an administrative revolution; and the deficiencies of central government accounting and financial control since 1866. In relation to more recent times, subjects include computerized accounting for Value Added Tax; debates over the National Audit Act, 1983, and auditing in the Ministry of Defence during the 1980s.

Similarly, there are a small but increasing number of studies of accounting in British military history. Subjects include accounting controls to prevent fraud in procuring supplies for the navy during the 1770s and 1780s; Samuel Bentham's system of accounting and accountability in naval dockyards, 1797-1811; accounting reforms in naval dockyards in the second half of the 19th century; and cost accounting in the army during the early-20th century.

The most significant subject of historical works on accounting beyond the state and public administration in Britain is the accountancy profession. Again, this is partly attributable to the inclusion in *Historical Abstracts* of publications by accounting historians. Doctoral theses on the profession in Scotland by Kedsle and Walker feature, as do articles on Scottish accountants in the sociological literature. The work of Anderson, Edwards and Matthews on accountants in British management has also been published in journals of economic and business history. Jones' history of Ernst and Whinney is also included in the database. Less familiar studies also feature. These concern, for example: an accountant who was influential in the formation of North Wales Quarryman's Union; biographies of a pacifist Quaker accountant; an accountant's family as an example of middle class life after World War II; firms of Manchester accountants in 1950-1980; and research on the development of the expectations gap during 1980s.

The significance and use of accounting records as a source

in business history is the subject of several British studies, primarily authored by archivists. Business and economic historians have utilized such material to investigate subjects such as: smuggling by Bristol merchants during the 16th century; publishing history during the late-17th century; the profitability of the 18th-century slave trade; Covent Garden theatre in the 1730s; Welsh industry from 1700 to 1830; and the financial performance of various companies from the late-Victorian to the interwar periods.

Accounting practice as opposed to accounting records feature more explicitly in studies of the following: 16th-century ironworks; the Hudson Bay Company in the late-17th century; mercantile bookkeeping manuals of the 17th and 18th centuries; absentee landed estates in the 17th century; trading families in the 18th century; large corporations during the interwar period; the introduction of computerized processing in the Lyons food company in 1947; and studies of corporate culture since World War II. Accounting concepts also emerge in studies of national income accounting from the 17th century onwards, social accounting models in macro-economic analyses of the 1930s, and Keynesian double entry formats in national accounting.

Another significant interface is between accounting and transport history. Again, this partly represents the contributions of accounting historians such as Arnold in journals of transport and maritime history. Papers explore accounting fraud in 19th-century railway companies; railway accounting during the 1930s to 1950s; pricing and financial accounting in tramway companies during the second half of the 19th century; bookkeeping in local shipping firms during the 1750s; the use of accounting records to assess the performance of shipping companies during the 19th century; financial reporting by shipping companies in late-19th and early-20th centuries; secret reserve accounting and reporting by shipping companies during World War I and the post-war period.

A small number of publications on British social and medical history engage with accounting. These include studies of charity and poor relief in 16th and 17th-century Exeter; accounting and vocational education in Lowland Scotland during the 18th century; accounting and audit in voluntary hospitals during the mid-18th century; the history of medical audit from the mid-19th century; and insights to the Primitive Methodist Church through bookkeeping records. Some potentially fascinating studies with accounting content have been undertaken in

literary history. These include Samuel Pepys' diary (1660-1669) as an accounting for the self; bookkeeping arithmetic in John Graunt's *Natural and Political Observations* (1662); accounting for acquisitive individualism in Alexander Pope's *The Dunciad* (1728); and the concept of accounting and quantification in Daniel Defoe's *Moll Flanders* (1772).

*USSR*: Perhaps one of the most surprising findings of this study is the number of abstracts relating to accounting in the countries comprising the former Soviet Union. Before the dissolution of the USSR in 1991, most history publications on Russia with an accounting content concerned the development of accounting in the Communist state. Particular attention was devoted to accounting under the New Economic Policy of 1921. Authors frequently refer to the gestation and implementation of Lenin's ideas on accounting in the planned economy and the functioning of costing in state industry and collective farms. 'Self accounting' in workers co-operatives 1920-1980, accounting in the First Five-Year Plan for the steel industry from 1928, and accounting on collective and state farms from the 1950s also feature. Studies also examine attempts to introduce mechanized accounting in the Soviet economy from 1928 and in the Latvian Soviet Socialist Republic during the 1970s. Studies of the Great Patriotic War (1941-1945) discuss state agencies such as the work of the 'Committee for Accounting' on the distribution of labor while critiques of 'fascist bookkeeping' concern accounting for Soviet prisoners of war and the number of military casualties. Studies of the post-war USSR also refer to accounting in economic planning, assess the accounting systems used in industrial complexes in Siberia, the problems of ascertaining costs on Soviet farms, and the accounting consequences of the gradual introduction of market economics during the 1980s. During the Cold War, authors outside the USSR also critiqued the accounting methods behind disclosures of Soviet military spending and macro-economic performance.

Publications on auditing refer to the audit function of the Workers and Peasants Inspectorate and its significance for implementing state policy at the local level during the 1920s. Also considered is the work of the Central Auditing Commission of the Communist Party from 1917 to 1933. Articles relating to pre-revolutionary Russia include studies of the accountability of monasteries to the state during the 17th and 18th centuries; accounting practices in the 19th-century fur trade, company law



on accounting, 1836-1917; and accounting practices on rural estates during the 18th century. Accounting records have formed the raw material for assessments of the standard of living of the Latvian peasantry in the 18th century and the productivity of mines in the Urals during the 1860s.

*France:* Advancing interest in accounting history in France is demonstrated by the annual research conference, established in 1995, and the appearance of special issues on French accounting history in *Accounting, Business and Financial History* in 1997 and 2001. The editorial introductions to the latter suggest that an originating concern among scholars in France with accounting and the management of enterprises [Parker et al, 1997] has been recently supplemented by a more interdisciplinary focus [Boyns and Nikitin, 2001]. The accounting citations in *Historical Abstracts* on French subjects are suggestive of a plurality of interests of a longer duration. Studies on accounting in industry focus on: major concerns such as Schneider and the Société Générale d'Entreprises; a cloth factory during the 18th century; shipping firms in 18th-century Nantes; the iron industry during the 1830s; intermediate accounting in public works firms during the interwar period; and Emile Rimaillho's work on cost accounting for the French Commission on Scientific Management during the interwar years. There are also studies on the relationship between accounting methods and the social sources of capital in 18th-century companies and the development of concepts of commercial capital. Articles address the problems of accounting for slaves in the French West Indies during the 18th century; issues in the development and regulation of corporate reporting; the audit function of the Cour des Comptes from 1807; and accounting and business fraud since the 1950s. As in Britain, the work of accounting historians (such as Lemarchand and Nikitin) feature among the citations.

Studies of pre-industrial businesses in France include merchants in 16th-century Bordeaux and Toulouse. *Historical Abstracts* also contains studies which consider accounting in agriculture and rural society. In relation to the 18th century, these studies include accounting for land, the advocacy of agricultural accounting by the Physiocrats, and auditing communal accounts in Eastern Gascony. Research on the 19th century has focused on agricultural accounting in the Pas-de-Calais, accounting on cattle farms in Normandy and the books of a wine grower in Medoc. Accounting records have been used in re-

search to evaluate agricultural revenue and production in various periods, taxation, and economic activity in local communities.

Studies of socio-religious subjects in France concern the use of accounting records to analyze the consumption patterns of patients in a Paris hospital during the 15th century; language and trade between French and German bailiwicks in the 15th century; the circulation of money in the Burgundian church during the late-15th century; the activities of a charitable brotherhood in Toulouse from the 1490s to the 1540s; religious persecution and politics in a local community during the 17th century; secularization in a local parish during the 17th and 18th centuries; and the Portuguese Jewish Community in Paris during the late-18th century. One paper refers to the teaching of accounting in advanced schools of commerce during the 19th century.

*Germany:* German historians have referred to accounting in a wide variety of contexts. Papers discuss the importance of teaching cost accounting to those educated for business management and the accounting taught to tradesmen. Accounting records are extolled for the insights they offer to subjects ranging from peasant life in the 19th and 20th centuries to understanding the operations of companies trading overseas. One paper urges the importance of tax (as opposed to corporate) balance sheets as a source for the analysis of industrial concerns.

Studies of the pre-industrial period focus on accounting and audit in local and provincial government and church administration. This focus reflects the existence of disparate principalities and states before the emergence of a unified Germany in the 19th century. Publications discuss accounting and bankruptcy in Augsburg during the 16th and 17th centuries, the role of annual financial reporting by local communities to the central authority under enlightened absolutism in 18th-century Baden, and the accounting procedures used in concerns operated by the princes of Thurn in the 19th century. Particularly intriguing is the application of Goethe's concept of 'natural' budgets while administrator of the Duchy of Saxe-Weimar-Eisenback in the late 18th century.

Cost accounting and bookkeeping in German heavy industries features in business histories of major concerns such as Krupp. One paper discusses accounting information in the family firm of Freidrich Engels. An organization which has received

particular attention from historians is the German National Railway Company. This was founded in 1924 in the wake of the Dawes Plan for the scheduling of German payment of post-war reparations. The modernization of the railways included a new costing system. The origins of the system and opposition to its implementation have featured in studies of the German National Railway Company during the interwar period. Other studies track the limited application of Bedaux's system of rational industrial management (including accounting and cost control). There are two doctoral dissertations on accounting for inflation (one by Graves) during the 1920s and histories of the statutory corporate audit from the 1870s to the 1930s.

Research on German subjects is not confined to business organizations. Studies have been published on Frederick I's audit of the finances of the Jewish community in Berlin in 1717; discussion of energy accounting, agricultural economics and Marxism during the 1880s; the accounts of Prussian universities during the late-19th and early-20th centuries; accounting and cost control in hospitals during the 20th century; administrative bookkeeping, criminal statistics and social control during the 19th century; and the role of accounting in ensuring democratic control over the West German military after World War II.

*Italy:* Studies on Italian subjects include and extend beyond the emergence and use of double-entry bookkeeping in financial and mercantile institutions and the work of historians, such as Federigo Melis, on tracing the origins of the technique. Studies of accounting in the state and public administration concern the work of the Corte dei Conti (Court of Accounts) established in 1862; accounting methods in public works during the 19th and early-20th centuries; uniform accounting in French-controlled Tuscany during the Napoleonic Wars; and fascism and the professional class (including accountants) during the 1920s and 1930s. Studies of the Catholic Church include the accounting techniques applied on the estates of the clergy during the 17th and 18th centuries, the use of accounting records to trace the role of the church as a source of credit in the same period, and the accounting reforms in Vatican finances introduced by Pius X at the start of the 20th century. With the exception of a study of the armaments sector during the early-20th century, industrial accounting in Italy does not feature significantly in the database. Research on accounting and land ownership, estate management and relationships in aristocratic families in various

periods are more common. One paper examines accounting and estate management by Farm Workers' Councils in 1919-1920.

Another theme is accounting education in Italy. Publications refer to surviving school notebooks to reveal the teaching of bookkeeping in Umbria in 1480; teaching accounting as part of instruction on estate management at an agricultural institute in Meleto, 1834; and how the secondary education of girls in Turin included accounting as preparation for managing households and family businesses. Other work has examined the importance of personal bookkeeping to the upper class in late-15th century Florence, the impact of accounting for imaginary money on inflation during the 16th and 17th centuries; the accounting system of the postal service in Mantua; and a treatise by Giovanni Bianchini, an accountant, on algebra for astronomers.

*Spain:* Boyns and Carmona [2002] identified and analyzed 135 research pieces and two doctoral dissertations on Spanish accounting history, 1996-2001. Accounting-related publications on Spain contained in *Historical Abstracts* are much fewer in number. The work of Hernández Esteve features in the citations. A distinguishing feature is the limited number of Spanish studies on manufacturing contexts and the presence of work relating to the rural economy, religious institutions, the public sector and colonial administration. In relation to the first of these, accounting records have been used to study the productivity of Navarre viticulture during the 19th century, the economic strategies on landed estates in the 19th century, and the cattle industry from the 16th century. Studies relating to religious institutions concern accounting for estate property by convents in 18th-century Madrid, the finances of chapters in the Cathedrals of Murcia and Segorbe, and the importance of accounting for Episcopal revenues from the 16th century to the development of accounting principles in Spain.

Publications concerning the state and public administration relate to: the ledgers of the royal accountant and financing the Spanish crown, 1495-1504; improvements to the bookkeeping system of the royal exchequer and the Council of Finances in Castile during the early-16th century; the introduction of double entry to the royal treasury of Castile in 1592; accounting in the Valencian bailiwick during the 17th and 18th centuries; accounting procedures and tax collection during the 18th century; the history of financial accounting in the navy from the 16th

century; debates over the introduction of double-entry bookkeeping in accounting for colonies in South America during the 1780s and 1790s; accounting in the Province of Guipuzcoa during the 19th century; and Treasury accounting following reforms instituted in 1911. Studies relating to accounting functionaries refer to the determination of a 'just' rate of interest by Philip II's accountants following financial crisis in the 1570s; biographical studies of a Basque accountant and an accountant of the Royal Treasury; and accountants in the Catalan textile industry from the 19th century. Accounting in the 16th-century Segovian slave trade and bookkeeping education in academies established by the Chamber of Commerce in the Canary Islands during the 19th century also feature.

*Poland:* Perhaps another unexpected finding of this study is the number of articles contained in *Historical Abstracts* on Polish subjects with an accounting content. These articles relate primarily to economic and social history research which utilized accounting records. Accounting sources have been the basis of investigations into the financial management of churches, monasteries, Jewish Consistories and guilds in periods ranging from the 15th to the 19th centuries. Accounting records have also been used to trace the administration of landed estates during the 18th and 19th centuries, the profitability of river transport and the structure of the grain market in the 18th century. Studies also cover debates about moral accounting in Polish Jewry during the 19th century; the employment of foreign accountants in farm modernization programs during the early-20th century; accounting for reparations between Poland and Germany following the Treaty of Versailles in 1919; accounting and economic reform during the 1970s; and the work of the Central Auditing Board of the Polish United Workers' Party in the early 1980s.

*Austria:* Biographical studies relate to Josef Schlegel, Governor of Upper Austria, 1927-1933 and later President of the Austrian Accounting Office; Gustav Tauschek, inventor of bookkeeping and calculating machines, and; an attendee of the School for Merchants in Vienna at courses in accounting and auditing during the late-18th century. There is also reference in one publication to the founding of a Chair of Accountancy in the Philosophical Academy, Brno as early as 1846. A variety of other accounting subjects are also referred to in Austrian studies.

These include the customary use of tallies and decimal counters for bookkeeping before the 19th century; accounting and public finance in Vienna and Austrian towns in the 15th and 16th centuries; the insights offered by 656 payment ledgers (1542-1825) in the Imperial Archive to public finance and the court of the Habsburg Dynasty; the performance of accounting functions by women in family trading concerns in 18th-century Salzburg; and the history of corporate accounting in Austria during the 20th century.

*Czechoslovakia:* Accounting in history in the former Czechoslovakia also reflects the major presence of rural-agricultural subjects in East European studies. Articles concern the use of estate accounts to trace consumption patterns among the landed elite during the 17th century; using accounts to investigate farm management, the standard of living of farmers and the history of forestry; bookkeeping systems employed on estates from the 17th century to the elimination of private property in 1948; and the role of the accounting section of the Ministry of Agriculture in the modernization of Czech farming during the interwar period. Other topics include false accounting to Berlin on the condition of Bohemia and Moravia during the Nazi occupation; cost accounting in the post-war socialist economy; and the establishment of a commercial bookkeeping school for Russian refugees to Czechoslovakia following the 1917 Revolution.

*China:* In a recent thematic issue of *Accounting, Business & Financial History*, Lu and Aiken [2003] suggested the centrality of Chinese developments to the history of accounting. They charted the reasons why accounting history in China has attracted limited attention in the past and pointed to an increasing interest in recent years. Themes emerging from entries in *Historical Abstracts*, which discuss accounting in China, include the relationship between indigenous accounting, economic development and westernization. The role of accounting in public administration, economic planning and state control, particularly in the Communist era, also appears. A number of studies discuss the manner in which economic development and reforms have been frustrated by traditional Chinese accounting practices. This features in discussion of budgeting and accounting in a mid-19th century naval yard, the insufficiency of cost accounting in programs of industrial growth during the 1960s, and economic reforms during the 1980s. One paper relates the role of

the Australian Audit Office in training the Chinese in modern audit techniques.

Studies on China also discuss problematic accounting and management in public granaries from the mid-17th century to the Revolution of 1911 and deficient accounting in provincial administration during the late-19th century. There are also general histories of accounting from 200 B.C. to the 20th century and particular studies of accounting in Chinese businesses during the 19th to early-20th centuries. One paper utilizes business accounting records from late Qing China and Weberian theory to explore the relationship between bookkeeping and capitalism. Another discusses the accounting records of the British firm, Jardine, Matheson & Co, which operated in China from the late-18th century.

Intriguing research has been conducted on the role of *zhangjiu* (accounting shops) on the development of Chinese banking from the 18th century; accounting prescriptions contained in inter-family contracts for economic co-operation during the 19th century; accounting in rural cooperatives during the 1920s and 1930s; and the auditing organizations established following the overthrow of the Qing Dynasty in 1911. Population accounting under the oppressive regimes of the Manchu Dynasty and the ordering of annual audits of magistrate activities during the 18th century offer potentially interesting insights to accounting and governance.

*Japan:* As well as an increasing presence in the western accounting history literature [Chiba and Cooke, 2001], papers on accounting appear in Japanese journals of business and socio-economic history. Studies of accounting in particular businesses concern the Dutch East India Company's factories at Deshima and Hirado during the mid-17th century; the House of Mitsui, a multidivisional firm, 1673-1872; Shengtai Hao Company in Nagasaki; and depreciation accounting in the Onoda Cement Co during the late-19th and early-20th centuries. Studies of financial reporting and auditing relate debates about the use of the British or continental forms of balance sheet during the 19th century, the establishment of a Board of Audit during the late-19th century, and the regulation of corporate financial accounting during World War II. There are also studies of tax and accounting during the 17th to 19th centuries and the system of colonial accounting implemented when Japan gained control of Taiwan in 1897, Sakhalin in 1905 and Korea in 1910. One paper



explores accounting methods in Japan during the early-20th century, as revealed in the letters of an English architect.

Among the studies of other Asian countries are a number relating to India. These reveal the role of accounting in public administration in the Kingdom of Golconda during the 16th and 17th centuries, state formation in pre-colonial India, estate management in late-18th century Bengal, and the modernization of finance and budgeting in colonial government during the mid-19th century. This emphasis on public administration is also revealed by a study of accounting procedures introduced by the Governor of Uttar Pradesh during the 1920s and 1930s. Contributions also exist on the teaching of accounting in Bengal schools during the 19th century, and peasant accounting in a North Indian village during the 19th and 20th centuries.

*Peru:* The single most significant location of studies on Central and South American subjects contained in the database is Peru. Accounting in histories of Peru relate to two principal themes. The first of these is ethnographic and anthropological studies of record keeping, counting and taxation by the Incas. The second concerns accounting under Spanish colonial rule from the 1530s. Studies examine the Royal Court of Accounts in Peru following the Spanish conquest; the chief accountants of Peru; accounting for tributes extracted from Indians to finance Spanish rule; the accounting system of the Tribute Department following administrative reforms during the mid-18th century; the audit of Treasury accounts under Spanish rule during the 16th century; and biographies of accountants involved in colonial administration during the 17th and 18th centuries. The audit of municipal finances in Lima during the 18th century also features.

Studies relating to other Central and South American locations tend to concern accounting under Spanish colonial administration, particularly during the 18th century. The problems of establishing government accounting procedures in post colonial states have also been investigated. Accounting practices on haciendas in Venezuela and Mexico offer insights to estate management and rural society. Some potentially insightful work has been published on the following: accounting and labor control in a 17th-century textile factory in Ecuador; the bookkeeping practices of Jesuit missionaries in 17th-century Brazil; accounting in Mexican mining during the 18th century; accounting for tithe collection in the Archbishopric of Mexico during the 19th



century; and cost accounting in the Cuban five-year plan of 1976-1980. Another study refers to the contents of 8,000 volumes of the Main Accounting Office in Chile, 1579-1896.

*Africa and Australasia:* As Table 4 illustrates, there are comparatively few studies in *Historical Abstracts* which relate to accounting history in Africa. A number of abstracts refer to research on South African subjects such as accounting and accountants in the Dutch East India Company and accounting practices in Cape Colony during the 1830s. There are even fewer studies on Australasian subjects and those cited include examples of accounting historians venturing into history journals (such as Carnegie and Potter and Craig and Jenkins), and doctoral theses by Funnell on state auditing and Poullaos on the accountancy profession.

## CONCLUSIONS

The findings of this study indicate the existence of a substantial literature on the history of accounting which has received limited attention from accounting historians. The analysis also reveals that increased interest in the history of accounting has not been confined to accounting historians. Like accounting historians, historians with an interest in accounting have tended to focus on the modern period and on European subjects (though the latter finding is biased by the scope and coverage of the data source for this project). The study reveals the existence of a considerable amount of work of potential relevance to accounting historians published in languages other than English. Significant numbers of mainstream historians pursue research which interfaces with accounting in countries which have remained outside the international accounting history community. Historians with an interest in accounting in Eastern and Central Europe, and Central and South America are seldom found among the membership lists of the Academy of Accounting Historians. There also remain territories, civilizations and cultures in the African, Asian and South American continents which have received little attention from any historians with an interest in accounting. While a number of accounting historians have successfully crossed the boundary into the history literature, scope clearly exists for further movement in the opposite direction.

The analysis of *Historical Abstracts* reveals a number of accounting-related subjects which have been researched by histo-

rians. In addition to the conventional interface between accounting and business history, we may add educational, military, transport, medical and social history. However two particular subject areas, which emerge from this study, deserve particular synergetic development between accounting and other historians. Firstly, the accounting history literature has tended to be dominated by research on western industrial economies and modernity. Historians working outside this tradition reveal the potential importance of exploring accounting in agricultural economies, pre-industrial rural societies and the dominant institutions thereof, such as the church. Secondly, in almost all the countries referred to, historians have explored the role of accounting in governance and public administration. Studies range from accounting in Communist totalitarian states to accounting and the administration of overseas colonies and accounting in provincial and local government.

The foregoing indicates that while greater inclusiveness in accounting history may be advanced by internationally oriented research agendas, adherence to supradisciplinary approaches to knowledge production are also desirable. In addition to pursuing the undoubted research opportunities for advancing knowledge within the specialist home field, receptivity to insights from other disciplines offers scope for not only challenging the 'Anglo-Saxon' hegemony in accounting history, but doing so in ways which transcends the potential for the replacement of one form of spatial-cultural dominance by another. Interdisciplinarity also presents opportunities to arrest any recent tendency in accounting history to navel gazing, introspection and exhaustion by encouraging the import of regenerative theoretical and methodological insights. Moreover it also offers the prospect of exporting accounting history knowledge to other disciplines where its contribution remains to be fully recognized.

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