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INTERFACES

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WRITING ACCOUNTING AND MANAGEMENT HISTORY. INSIGHTS FROM UNORTHODOX MUSIC HISTORIOGRAPHY

Focal text: Favaro, R. e Pestalozza, L. (a cura di), *Storia della Musica (History of Music)* (Milano, Nuova Carish, 1999)

Abstract: Few disciplines are probably more different than music and accounting. Nonetheless possible suggestions about historiography in accounting and management can be drawn from an innovative textbook on the history of music [Favaro and Pestalozza, 1999]. This is a rather unusual music history textbook. It has several distinguishing features which raise issues about: histories of the present, history and theory making, a non-linear sense of history, a social history of music, a pluralist view of genres, and a multi-geographical emphasis. These features have interesting parallels with accounting history and historiography.

'INTRO'

This paper focuses on the construction of disciplinary identity in accounting and management through their historiographies. It examines the process of structuring (and de-structur-

Acknowledgments: This paper is based on a plenary address delivered at the Annual Conference of the Academy of Accounting Historians in Santa Fe, November 2001. I would like to thank Finley Graves, Joni Young, Vaughan Radcliffe – organizers of the conference – for the opportunity they offered me; Barbara Merino for her helpful comments in the response to my presentation; and other attendees for their useful suggestions during the discussion. Cheryl McWatters provided a precious English editing service to the paper.

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ing) genres and speculates on some aspects of historiography, referring to differences in writing accounting and management history. Indeed, one of the major concerns of the paper is to explore the potential for variety in writing accounting history and exchanges between historiographies.

The pluralist approach adopted by the authors of the focal text suggests the possibility of exploring different fields in order to investigate debates in historiography. The aim is to transfer a similar discussion to accounting and management history. It may be the case that differences in historiographies *within* disciplines are so profound that comparing historiographies *across* disciplines is more productive. Indeed, it could be argued that historiographies *per se*, irrespective of the field they specifically address, tend to share some common epistemological features [Southgate, 1996; Fay et al, 1998].

Starting from the writer's bias and interests in 'extreme' management and accounting research (investigating management and accounting in unusual, anomalous space/time settings, particularly in proto-industrial institutions [Zan, 2004] and in art organizations [Zan, 2000, 2002]), a bridge between history and art is proposed. In particular, music history and historiography will be drawn upon in search of possible implications, analogies and similarities that can be applied to management and accounting history.¹

PLURALIST HISTORIOGRAPHY: AN EXAMPLE FROM MUSIC

In this sense, an interesting parallel is provided by a textbook on music history recently published in Italy [Favaro and Pestalozza, 1999]. In Table 1, a selection of the contents of this book is provided (for reasons of space, the structure of the contents has been compressed rather arbitrarily, according to some of the aspects that I wish to underscore). It is a rather unusual volume, with six distinguishing features. These are explored below.

Firstly, the most astonishing feature of Favaro and Pestalozza, as a history book is the fact that it begins with the most recent periods. Section one is focused on 1890-1999, and

¹ All in all, this is not so bizarre, for when consulting a dictionary one finds a definition for the word "genre" which is not so alien to any of my poles of interest: "A category of artistic, musical, or literary composition characterized by a particular style, form, or content" [Merriam-Webster, 2000].

TABLE 1

**HISTORY OF MUSIC: TABLE OF CONTENTS
[FAVARO & PESTALOZZA, 1999]**

SECTION ONE: 1890-1999 (R. Favaro, L. Pestalozza, P. Prato)

1945-1999: Changing Music

ITALY

GERMANY

Society, art and music in Germany after 1950

The division of Germany and the reconstruction process

Literature and art

Adorno and his philosophy of contemporary music

Darmstadt and Germany

German experiments after World War II

Experimentalism and reaction after Darmstadt

1949-1990: Music in the German Democratic Republic

FRANCE

USSR

SWITZERLAND

SPAIN

PORTUGAL

EASTERN EUROPE

UNITED KINGDOM

NORTHERN EUROPE

CUBA

UNITED STATES

CANADA

JAPAN

Pop music

What is pop music?

Origins

Song and dance in the 19th Century

The revolution of reproducible sound

From the Jazz Era to the Radio Age

The rise of pop and youth culture

Rock: from a cultural alternative to a dominant language

Rap and the dominance of Black America

Music from the periphery

Western Europe and North America

Eastern Europe

The Mediterranean region

Africa

The Middle East and the Pacific Rim

Latin America

Soundtrack and functional music

1890-1945: New Repertoire

FRANCE

AUSTRIA

GERMANY

Politics, culture and music life in Germany

Composers of the early 20th century

Bauhaus and functional art in the Weimer Republic: new objectivity
and functionality of music
Brecht theatre and the music of Kurt Weill, Hanns Eisler, Paul Dessau
Music of Hitler's Germany

RUSSIA

ITALY

SPAIN

HUNGARY

UK, SCANDINAVIA AND NETHERLANDS

USA

BRAZIL, MEXICO, ARGENTINA

SECTION TWO: 1750-1890 (C. Di Gennaro, R. Favaro, L. Pestalozza)

1750-1791: Music During the Age of Enlightenment

FRANCE

GERMANY AND AUSTRIA

History, society and culture: pietism, Enlightenment, Sturm und Drang

Development and importance of instrumental music

Vocal music

1790-1830: Between Classicism and Romanticism. Beethoven's Revolution

Revolutions, society, and the bourgeoisie

Space and economy of music

The new artist

The new legislation of copyright

Absolute and program music

Genres, forms, and languages

GERMANY AND AUSTRIA

ITALY

FRANCE

1830-1890: Nineteenth century: Various works

GERMANY AND AUSTRIA

ITALY

FRANCE

NATIONAL SCHOOLS

SECTION THREE: 1600 1750 (R. Favaro, G.N. Spanu)

1600-1650: Theory and practice of the appealing to emotions

1650-1750: Music in the Baroque Era

Theatres, machines and stages

Philosophy and science of love

Musicians and social status

Opera, instrumental, and sacred music

ITALY

FRANCE

GERMANY

UNITED KINGDOM AND SPAIN

SECTION FOUR: 200-1600 (G.N. Spanu)

1400-1600: Music in the Renaissance society

Contenance angloise

Dufay and his generation

Second generation of the Flemish

Canto monodico and the oral tradition

Choirs of the court
 The middle Renaissance and Josquin Despré
 The invention of musical notation and printing
 Music for instruments
 Tonality and harmonic thought
 The Protestant reform
 Poetry of the Italian madrigal
 National specificity of the Renaissance
 The Venetian school
 Flemish musicians in the second half of the 16th century
 The Counter-Reformation
 Rome and Palestine
 Late century Madrigals

200-1400: The Middle Ages

SECTION FIVE: The music of the ancient world: Greece and Rome (R. Favaro) Greece and Rome

the first chapter is about current music and its antecedents around World War Two (a subheading referring to Italy focuses on “Music in the 1980’s and 1990’s”, providing an “in-real-time” history). The subsequent sections go back to previous periods. By contrast, a more traditional music history narrative would present a standard periodization moving from the ancient and Middle Ages, the Renaissance, Baroque, and Classical periods, the Romantic era, to the 20th century (see for instance any internet site when searching ‘music history’). As a teaching textbook for use within Conservatories, the unusual structure adopted by Favaro and Pestalozza seems to be effective. Indeed one of the problems encountered with history textbooks in general is that the last chapters (which tend to mark discontinuity and periodizations between different class levels) are often overlooked because of lack of time. In a traditional textbook, there is a risk of providing students with a long-term comprehension of music evolution without an understanding of current music.

As a book in-and-of-itself, Favaro and Pestalozza’s work reveals its distinctive nature – it (also) provides a *history of the present*. More than seeking to encourage understanding of the evolution of music, its aim is to place the history of current music materials (i.e., music composition and music consumption) in their historical settings.

Secondly, textbooks on music history usually provide accounts of music theories and aesthetics. The fact that textbooks tend to place less emphasis on current music simplifies the task,

allowing authors to set aside controversies which are more virulent when investigating recent history (Mila [1963], for example, dedicates 98 of 453 pages to contemporary music, in which "contemporary" dates back to 1870). The work by Favaro and Pestalozza [1999] is not merely a music history textbook. It is also a book on musicology and music criticism. Chapter 2 on Pop Music illustrates this approach. Basic questions about the foundation and definition of pop music are carefully explored as in a book on the aesthetics of pop music and culture. As opposed to a detached relationship with history *per se*, the (music) historian produces a (aesthetic) theory. In this sense, the book provides a contribution in which *making history* and *theory making* tend to coincide.

Thirdly, the inner structure of the book also implicitly suggests a *non-linear sense of history*, where past and present are dialectically linked, but wherein neither the present is determined by the past, nor is the past condemned to survive in the present. This is different from any other music history textbook. Usually, the reader is assumed and encouraged to move in a linear way from the first to the last chapter. Favaro and Pestalozza [1999] assume that one can understand the music of the last 50 years (Chapter 1) before (and possibly without) understanding the music of the early 20th century or earlier periods. Similarly, the structure of the book implies that one can understand the historical settings and the aesthetic value of, for example, a Romantic composer, without knowing what subsequently happened to this particular stream of music. This is a particularly innovative characteristic of the volume. While one could perceive such an approach as a negation of history *per se*, it is a possible solution to the epistemology of history from a postmodern viewpoint. History matters in this approach but it comprises more than a deterministic, well-defined succession of events, genres, and styles. Here, a different view is suggested, one that is fuzzier, emergent and perhaps ambiguous, a largely hidden dimension in the evolution of music.

Fourthly, focusing on the content of Favaro and Pestalozza [1999] in more detail, the textbook does not provide a history of music from a purely technical and aseptic view. It is also a *social history* of music. For example, the paragraph on Germany (Chapter 1: 1945-1999), which is expanded in Table 1, presents a cautious political and sociological view of the context for understanding the aesthetics of post war music in that country. Another example, provided in Table 1, is the chapter on 1890-1945 (New Repertoire), which, still referring to Germany, contains

interesting readings on the political context and philosophical debates. The chapter on 1790-1830 (Between Classicism and Romanticism. Beethoven's Revolution) provides another example of a sociological focus on the new climate, including the "New legislation of copyright".

In contrast to Favaro and Pestalozza [1999], very few insights can be found in mainstream textbooks on music history which rather focus on the evolution of aesthetics, periods, schools, and above all, names. How legislation and technologies (such as reproducible sound) shape the sociology of music production and consumption and thus also music aesthetics [Besseler, 1959], are subjects currently beyond the scope of most music history textbooks.

Fifthly, Favaro and Pestalozza's book [1999] reveals a deep (and once again, unusual) *pluralist view of genres*, both in respect of traditional distinctions and within them. Unlike most music history textbooks it presents more than an elitist view of classical, educated music (*musica colta*) with superficial reference to the music of The Beatles. A crucial chapter (the second in the first section) is devoted to pop music (about 56 pages out of 650). While presenting some of the important features underlined above (a social and institutional history, with attention to "The revolution of reproducible sound", "The rise of pop and youth culture"), this chapter also maintains a continuing dialogue between different genres (song and dance in the 19th century, jazz, rock, rap, and soundtracks). In this context, an important reference is made to ethnic music, and some pages (on "Eastern Europe", "The Mediterranean Region", "Africa", "The Middle East and the Pacific Rim", "Latin America") appear to weaken the western-world bias of most music history textbooks.

The fact that a music history textbook deals with a variety of genres (as opposed to focusing exclusively on classical music, and marginally on folk music to the extent that composers have given it attention (e.g. Béla Bartók)) could be interpreted in two different ways. Firstly, it is important to provide a wider view of different genres, assuming that even a classical violinist should know a bit of beat music, or that other traditions have a legitimate place in music history. Secondly, and more radically, distinctions such as classical, pop and jazz tend to be unsustainable labels given the dynamics of musical material and debates over time. According to such a view, present-day music cannot be understood without grasping the aesthetic of a variety of interacting genres.

A sixth feature of Favaro and Pestalozza [1999], which is also related to the above-mentioned pluralist view, is the *multi-geographical emphasis* of the book, at least as it relates to the western world. The textbook describes a history of music with particular attention to different countries. This is the case in relation to its treatment of current music (note in Table 1 the detailed list of countries under which the whole first chapter is organized), pop music, with interesting insights on “music from the periphery”, and the early 20th century (the third chapter on the period 1890-1945 is structured around a set of countries). In a traditional music history textbook no such attention is paid to local phenomena and traditions, aside from a very specific reference to “National schools” within music historiography of the 19th century. Favaro and Pestalozza [1999] pay attention to a variety of genres, styles, composers, etc. within various countries and different traditions. For previous periods, the book is mostly, once the limit of western bias is acknowledged, a continental history.

IMPLICATIONS FOR ACCOUNTING AND MANAGEMENT HISTORIOGRAPHIES

Admittedly, management and accounting are so distant from music as disciplines that one could legitimately doubt the wisdom of the above discussion. Clearly, there are differences of issues, topics and contents between the two disciplines, though curiously both accounting and music have a debt to mathematics, a relatively hidden component of both bodies of knowledge.

The major point, however, is that historiographies tend to share much more than the histories that they are assumed to “describe.” Narrating history *per se*, whatever the history refers to, tends to present very similar epistemological and methodological aspects in all contexts. Beyond differences at the “ontological” level, there are similarities of perspective. This makes it possible to consider how the work of Favaro and Pestalozza [1999] has relevance or implications for debates on accounting and management historiography. The following sections draw on the aforementioned defining characteristics of Favaro and Pestalozza’s work to revisit some of the controversies in our field. To reiterate, these features are: a history of the present; making history and theory making; a non-linear sense of history; a social history; a pluralist view of genres; and a multi-geographical emphasis.

History of the Present: A possible hidden dilemma when approaching management and accounting history is whether to focus on specialist's terms in management and accounting history or foster a more grounded historical view of management and accounting (is this perhaps something close to what Gaffikin [1998], refers to as "historical sociology"?). Subtle differences of epistemology exist between these two alternatives and here a major difference between management and accounting needs to be considered. In the broader area of management studies history has a marginalized role in attempts to understand current debates. Note, for example, the naive historical frame in the strategic management literature portrayed by Ansoff [1984] and the abstract and theory-biased understanding of the history of management offered by organization theory textbooks [Bonazzi, 1982] or, on occasion in journals, such as the *Journal of Management History*. Despite some exceptions [e.g. Padgett and Ansell, 1993] the latter shows little interest in the history of practices.² Limited interest seems to exist in the construction of a specialized area of "management history", a virtually non-existent label.³ There is, perhaps, an assumption that a management scholar with historical interests can find in the neighboring field of business history what she/he is looking for.

In accounting there is greater attention to history, as revealed by the existence of specialist journals, conferences, textbooks, and other institutional mechanisms that characterize

² Such a theory bias emerges, for instance, from the initial presentation of the journal: "The *Journal of Management History* is the first to offer a specifically academic assessment of current management trends in the light of the contributions made by major *thinkers* in the field. ...[It] critically evaluates the backgrounds, ideas and influences of the major contributors to management *thinking* . . . By placing contemporary *thinking* in a historical context, management theorists and academics gain greater understanding of the roots of new management concepts and how they are developed in response to social, economic and political factors" (cf. <http://gort.ucsd.edu/newjour/j/msg02375.html>, emphasis added).

³ The vicissitudes of the above-mentioned *Journal of Management History* are in this sense very telling. Recently, the journal merged into *Management Decision* [cf. <http://www.emeraldinsight.com/jmh.htm>], though a sense of history is difficult to find in the characterization provided for that journal: "The rapid changes in the business environment brought about by technological innovation; socio-cultural development, economic fluctuations and other factors have demanded new answers, innovative approaches and fresh thinking. Management Decision has consistently provided a ready and informative source of all these elements" (<http://www.emeraldinsight.com/md.htm>).

modern scholarly work. However, the results of research in history are seldom imported into mainstream accounting textbooks and several contemporary questions remain unexplored. It is surprising, for example, that we still know so little about the evolution of, say, budgeting practices in Europe. Indeed one of the papers in a special issue on *Accounting History* [Carmona and Zan, 2001] still dwelt on these issues (according to one of the anonymous referees in the same special issue, this also applies to the US). In revealing the significance of historical scholarship to modern concerns special issues on accounting history in general accounting journals (see for instance, *Accounting, Organizations and Society*, 1991; *Accounting, Auditing & Accountability Journal*, 1996; *Critical Perspectives on Accounting*, 1998; *European Accounting Review*, 2001) are an important phenomenon. These contributions serve to bring a historical dimension to current debates and recognition of the dynamic nature of theories and practices.⁴

Making History and Theory Making: This feature of Favaro and Pestalozza [1999] also opens up the question of possible rationales for adopting a historical perspective beyond what is normally discussed in terms of utilitarian or intellectual interests (AAA [1970] and Goldberg [1974], as quoted by Parker [1981] see also Parker [1999]). The variety of management and accounting in different space-time contexts that emerge from a Favaro and Pestalozza-like perspective has implications for theory making.

Here the assumption of longitudinal approaches in organizational theory or strategic management is informative [Greiner, 1972; Normann, 1977; Mintzberg 1978, 1990, 1994; Kimberly and Miles 1980; Pettigrew, 1987, 1989, 1990; Whipp, 1987; Pascale, 1984]. The focus has been on an “in-real-time” historical approach to current analysis and theorizing. The fact that the new accounting history and longitudinal approach ignore each other, despite few epistemological differences, is an example of the disadvantages of a limited awareness of the evolution of historical debates.

⁴Thus, the term “history of thought” is not used in these pages in a strict Foucauldian sense, as a category of philosophy of history. Though sympathetic with such a view, what I am interested in here, somewhat speculatively, is a ‘historization’ of the present and practices, understanding their historical embeddedness and ‘always in progress’ nature. To what extent the latter metaphorical use of the expression ‘history of the present’ is associated with the former is something that I leave for future discussion.

But other reasons and rationales exist for adopting and strengthening an historical perspective. Studying management and accounting practices in previous periods tends to encourage a questioning of our understanding of current practice and focus attention on elements of change and innovation over time. This is particularly the case in the context of archival investigations of accounting practices in proto-industrial settings [e.g. Carmona et al, 1997]. For instance, the findings of Zan's [2004] study of the Venice Arsenal in the 16th century, based on published original documents and further research in the archives, has potential implications for current narratives in management and accounting. According to the institutional rules of the Venetian Republic, things not only had to be "managed", but it was also necessary to write, talk and transform them into the detached-from-concrete narratives that the managing process was all about. In short, the Arsenal shows the development of managerial capabilities and innovative organizational solutions in the 16th century which involved actors in a process of conceptualisation of narrative, and of artificial representation of what "managing" was all about. In that sense, it forms an early example of an abstraction process from day-to-day operations, of a discourse about the "management" process, or about the *maneggio*, as it was called at that time.

Understanding the past could help in understanding the present. A deeper understanding of management and accounting in the past helps us understand the processes of change in management and accounting "becoming what it was not" [Hopwood, 1987]. To some extent there is a tendency in the current literature to depict our ancestors as more naive than they probably were, an attitude which is peculiar to the management and accounting field. Historians of music, art, architecture, mathematics, physics etc would be more interested in the innovations of the Renaissance or the Baroque era. The modernist bias in accounting and management history, which maintains distance from the past through ignoring and negating its relevance, is perhaps best illustrated by the distinction of business eras into Fordist and post-Fordist, implicitly assuming Fordism as a major continuity with the past, while ignoring what existed before.

Further, a constitutive and disciplinary-building management and accounting history also emerges when comparing accounting historiographies or different histories emerging from different and isolated traditions [Zan, 1994]; or when comparing debates inside a community of scholars, as in the charge of

antiquarianism leveled by 'new' accounting historians towards 'old' accounting historians.⁵

Non-linear Sense of History: Such a view, wherein the past does not determine the present nor is it condemned to persist in the present, is particularly interesting in accounting history. Perhaps it is already supported by some non-positivistic approaches in accounting history, and surely by the 'new' accounting history.

The adoption of a similar epistemology would be disruptive for historiographies that are characterized by a strong sense of finalism. The unsustainable metaphors of precursors, forerunners, fathers and Maestro inside the Italian historiography of *Economia Aziendale* are one case in point [Zan, 1994]. It would also appear to question other conflicting research programs, such as that on the "genesis of managerialism" [Hoskin and Macve, 1994]. Managerialism, accepting the inner semantic ambiguity of the term, is something that is not necessarily found in current practices in certain spatial contexts (it is questionable that the whole notion applies to the entrepreneurial attitude of most managerial contexts in Italy, for instance, or in the context of running different, "anomalous" organizations such as museums [Zan, 2000]). Moreover, one could question whether it is something characterizing the "ontological" level of certain contexts, or whether it is simply another difference in perspective.

Indeed the very term 'genesis', even when referring to the broader concept of modern forms of managing, is in itself associated with a linear view of history. It implicitly assumes that there was a defining moment in which one could find the beginning of the process of managing. Having identified the moment one could reconstruct the evolution that links it with current practices. For several reasons, the expression 'early findings' seems more appropriate than 'genesis'. First, it does not close the door to new archival discoveries in the future that might be

⁵ For a discussion and an extensive literature review see Funnell [1996], Carnegie and Napier [1996], Merino [1998], Fleischman and Radcliffe [2003]. More particularly, the risk of epistemological inconsistency exists in the charge of antiquarianism to traditional accounting history: "The essence of this criticism seems to be that to some extent in accounting history there is an excessive concern with facts" [Stewart, 1992, p.58]. The positivist notion of 'facts', which has epistemological citizenship within a positivist approach, is here used from a post-modern position to criticize what is perceived as positivist (another example of what Merino [1998], defines as the "modernist trap").

pre-the genesis [also Ezzamel et al, 1990]. Second, it could also apply to elements, partial aspects, and fragments of the process of managing an organization in the past, without implying an entirely consistent form of 'modern' management. For instance, 'early findings' could refer to mere rhetoric and the exercise of putting day-to-day notions into narratives.

This indeed is the case of the "*discorso del maneggio*" at the Venice Arsenal [Zan, 2004], which leads us to the issue of cause-and-effect relationships, a further crucial dimension of methodology and epistemology. For instance, during the reviewing process of the Venice Arsenal paper, I resisted the request of one reviewer to investigate the impacts or "implementation of ideas" of the set of seemingly modern archival documents I was discussing, especially those around 1580-1590. My position is, firstly, that whether documents have an impact or not in the following period, they should be understood for what they meant in the context of their own times. Secondly, searching for 'implementation' – a term which, as Mintzberg [1978] clearly states, is misleading – seems to rest on the illusion of clear cut cause-and-effect relationships, an attitude particularly dangerous in historical research. This issue also arises in the current-day, identifying the impact of the implementation of consultant's reports is much more complex than merely looking for 'effects'. In the search for 'effects' the historian usually also suffers from incomplete, unstructured and disordered sets of documents. Debates such as the role of double entry bookkeeping in the evolution of capitalism is perhaps another example of issues relating to 'causes and effects'. In addition to differences in understanding and interpreting at the ontological level, the major questions in the Sombart/Yamey controversy seem to lie in the hidden differences in the world views of the two authors and their underlying views on decision making [Sombart, 1925; Yamey, 1962, 1980; Winjum, 1971; Parker, 1996. See also the discussion on that controversy in Miller and Napier, 1993; Merino, 1998].

The few examples provided here represent situations in which historians seem to force bits of reality into too clearly defined interpretations. On the one hand, overlooking the problematical relation between continuity and discontinuity (in the evolution of thought, in the search for the genesis and diffusion of managerialism, in confusing intentions and rhetoric with actual and successive changes). On the other hand, putting into too simplistic terms the relation between intentions, thought, and actions (as current organizational theory on decision mak-

ing would suggest, within a different perspective for understanding the evolution of organizations and organizing) or misunderstanding the influence of the observer perspective.

Solving the above mentioned anomalies in interpreting the evolution of practices and thought in management and accounting will improve our understanding of long-term processes and a greater awareness of the rhetorical nature of documents in themselves and how differences of perspective play a role.

Social History: The aforementioned issues are probably linked to the difference between the 'Analytical' versus the 'Continental' tradition in philosophy and history. This difference is rarely addressed in the management and accounting literature, nor is it perceived as a potentially relevant element in the dominance of the analytical framework in accounting debates.⁶

However, in the neighboring fields of business and economic history, the "juxtaposition between the two approaches in contemporary culture" is acknowledged and discussed [Toninelli, 1999]. As a specification of the distance between analytical and continental philosophy "It evokes and incorporates at

⁶Note however, that such a discussion, and the very vocabulary, is not a form of parochial debate between Continental scholars, but is also addressed rather centrally by Anglo-American scholars in the domain of philosophy, as the following sentences clarifies: "Philosophy at the end of the twentieth century presents a very different aspect. Two quite distinct complex (families of) philosophical traditions occupy the scene – Analytic and Continental philosophy. The terminology is neither happy nor stable. . . . Analytic philosophy is international; it is the dominant tradition in the English-speaking world, and in Scandinavia, and forms a large minority in, for example, Poland, Germany and Spain. Continental philosophy, like the Belgian Empire, is by and large a Franco-German creation, but its readership and influence are international. The term 'Continental philosophy' seems to have been popularized in North America, and both there and around the globe Continental philosophy has put a very firm mark on most of the humanities. Analytic philosophers spend their time doing very much what Husserl, Couturat and Russell urged philosophers to do at the turn of the century – arguing for and against or elucidating some proposition, analyzing and describing, drawing distinctions and constructing theories. Continental philosophers spend their time creating concepts and conceptual poetry, subverting, suspecting, unmasking, decoding, deconstructing and intuiting (for example, listening to) entities that are rarely as manageable as some particular thesis or theory and more often of the order of magnitude of this or that feature of the entire western tradition or, indeed, Being *tout court*. Analytic philosophers, of course, also deconstruct and subvert, but they tend to assume that it is better to subvert via argument or analysis than otherwise. Continental philosophers, on the other hand, invariably deconstruct and construct through the medium of commentary and exegesis; they present their views via readings of the great philosophical texts of the tradition; their attitude is what Barry Smith has called 'textual deference'" [Mulligan, 1998].

the same time the antithesis between the two cultures, literature and science; between logic and rhetoric; between analysis and interpretation; between conceptual clarification and elaboration of world views” [Toninelli, 1999, p. 66; also Fay, 1998]. The scientific approach to contemporary theory in history, which prevails in the Anglo-American world, is characterized by “a precise definition of methodological rules and standards, the improvement of elaboration technicalities, and above all a rigorous identification of disciplinary boundaries” [Toninelli, 1999, p. 62]. A more holistic stance characterizes the rhetorical approach, which dominates in the European context: “A merely economic treatment of economic issues was seen as meaningless, in addition to being misleading. Given that economic aspects are strictly intertwined with social, political, cultural, and anthropological ones, economic-history investigation cannot avoid taking them into account. Paradigmatic of a similar approach was the research program of the *Annales*, especially in the first two generations of historians (from Bloch to Braudel)” [Toninelli, 1999, p. 63]. Such a research program was characterized by attempts “to englobe social sciences within a history conceived as ‘total history’, as omniscient knowledge of social reality and its development” [Rossi, 1987, as quoted by Toninelli, 1999].

If this holds true for economic history, one wonders whether the situation is different in the fields of management and accounting history given the role played by the stream of “accounting in its social and institutional context” or strategic management approaches based on social embeddedness [e.g. Pettigrew, 1985] in the last decades. To some extent a social view of accounting history is already present, at least in some areas, if not in mainstream accounting and management. However, the impression is given of a partial taking-into-account of the foundational elements of the aforementioned debate. It is interesting to note that reference to the *Annales* itself tends to be rare in the Anglo-American literature [with a few exceptions, e.g. Gaffikin, 1998; Parker, 1997], while it is almost impossible for a European historian not to quote it. Indeed, Lemarchand [2000], makes some interesting points in this regard. The relation also appears controversial to Gaffikin [1998, p. 633]: “The new *accounting* history is not the same as what mainstream historians refer to as new history but it draws many of its presuppositions from this new history. The beginnings of this new history is usually associated with the French *Annales* school of historians”.

Other approaches to a similar social view of management,

accounting and accounting history are possible, and are worth encouraging. A completely different narrative could emerge from such a perspective, as a review of accounting history in Europe by continental scholars would reveal [Lemarchand, 2000], while recognizing limits and inconsistencies which may be found in historiographies “from the periphery”, to borrow a phrase from Favaro and Pestalozza [1999].

Particular attention is required in relation to a comparative view of accounting historiographies [Zan, 1994; Carnegie and Napier, 1999]. Avoiding the positivist view of a “perfect scientific market” (according to which, better ideas and theories win the competition), one should take into account the reasons for and mechanisms of unfair competition. Indeed the dynamics of the very community of scholars [Whitley, 1984] would be better understood from a social history perspective, taking into account elements of academic sociology, the dominance of language barriers and Anglo-American contributions in management and accounting journals, a subject to which I will return later.

In short, two main implications emerge, drawing on the previous reading of Favaro and Pestalozza’s approach – a call for more robust research focused on social history and a social history aware of debates within the community of knowledge producers.

A Pluralist View of Genres: Although the call for a pluralist view in Favaro and Pestalozza [1999] is not new *per se*, certain aspects are. These include demands for higher degrees of internal consistency both in terms of objects, perspectives and analytical traditions. This point relates to the definition of disciplinary domains, which are sensitive to the institutional settings of the academic intellectual environment. Continental scholars observe the much more fragmented way of framing approaches and subjects in the Anglo-American context [Zan, 1994; Zambon, 1995; Zambon and Zan, 2000; also Edwards, 1994].

Just as Favaro and Pestalozza [1999] felt the need to include pop music in their history, I tend to discard an overly narrow definition of accounting history, and call for a broader view of management *and* accounting in historical perspectives [see also Parker, 1997, 1999] with possible ‘contaminations’ of business and economic history as well, within a broader multidisciplinary attitude [cf. the EIASM’s workshop series on Management and Accounting in Historical Perspectives in 1996, 1999 and 2002; Jones, 1997].

Greater pluralism is not merely an issue of widening the disciplinary boundaries but also raises questions about the kind of knowledge that is perceived as necessary in our field. The proliferation of social sciences and economic knowledge in the last decades (consider what has happened in relation to debates on theories of the firm, organizations, decision making, strategy, sociology of organizations, etc) is likely to question the theoretical tool-kit of any economic-business-management-organization-accounting historian.

While few are likely to openly resist the call for a pluralist view of genres in management and accounting history, its serious application is another issue. As an example, consider how many items in the bibliography of any accounting history paper references are made to decision-making or change literatures and debates. Further, plurality is not encouraged in accounting history by the conflict between 'old' and 'new' accounting historians. While the new accounting history movement seeks to "cultivate the growing diversity" of accounting history [Merino, 1998, p. 614], it does not appear to be tolerant of 'old' views [Carnegie and Napier, 1996; Merino, 1998]. This is unfortunate because, in situations of partial ignorance, any contribution and perspective helps to provide some sort of insight. 'Old' historians also have a valuable asset in their archival-research attitude.

There are two additional implications of too-narrowly-defined views of the research field in historical investigation. First, over-specialization is a product of its time, and it is likely to be ineffective in dialoguing with different, 'anomalous' space-and-time settings. Second, over-specialization runs enormous risks where there is discontinuity in archival materials. In the case of the research into the Venice Arsenal, accounting records were deliberately and systematically destroyed in 1813/1815. The historian therefore draws inferences about accounting practices by taking a broader view of management processes, and attempting to understand accounting through documents and sources relating to management.

Multi-geographical Emphasis: One of the most interesting features of Favaro and Pestalozza [1999] with implications for accounting and management history is the attention to different countries and regions (although within a western bias). One of the most peculiar aspects of the international debate on accounting and management history appears to be the Anglo-phone bias – the tendency to ignore what has been written in languages other than English (the view "after Pacioli nothing"

[Zan, 1994]) - and the associated recurring use and review of articles on the 'English-speaking literature'. This tendency is rarely found in any other historical subject area. According to a social history view, the issue is hardly understandable due to specific reasons concerning accounting practices *per se*. Historically speaking, where music, art and culture are flourishing well-developed trade and economic conditions are also likely to feature. Thus one would expect a geographical focus over time not very dissimilar to that of Favaro and Pestalozza. The fact that accounting practices in the Renaissance or Baroque periods in Continental Europe are of such marginal interest in the international literature on accounting history [Miller and Napier, 1993, p. 639] (not to mention the relative lack of interest to history in the mainstream American management field) are all signs of a cultural form of neo-colonialism, which is rarely found in other fields. I remain shocked by the figures provided by Engwall (1998) about authorship in 15 of the most important journals inside the management field, according to which native English authors wrote 92% of the papers.

As a writer who shares and appreciates some of the theoretical and methodological aspects of the Anglo-American tradition, and is conscious of keeping a self-critical approach to my own national traditions as opposed to the naive and neo-chauvinist view of continental adhocracies [Panozzo, 1997], what such a situation implies is the destruction of a variety of points of view, ways of framing issues and alternative notions. The lack and decline of variety and difference *per se*, are here perceived, as in any 'globalization process,' as a problem, notwithstanding the intrinsic value of single varieties that are at 'risk of extinction'. This lack of geographical diversity is one of the most critical limitations of management studies in general, and in accounting, and accounting history in particular. Curiously enough it is a charge that applies to 'old' as well as to 'new' accounting history, whose agendas (although interesting) seem to be strictly shaped according to the intellectual background and dynamics of Anglophone scholars. On the unsustainable justification of language barriers, it ignores the debates, traditions (ways of conceiving, notions, different frameworks and approaches) and literatures produced elsewhere in the recent decades and earlier centuries. For instance, count the number of non-English-speaking accounting historians who are quoted in the three special issues on accounting history published in *Accounting, Organizations and Society* [1991], *Accounting, Auditing & Accountability Journal* [1996]; *Critical Perspectives on Account-*

ing [1998]. For an alternative view see the literature review by Lemarchand [2000].

Far from calling for an 'anti-global', or chauvinist position to resist the colonialism of an English-speaking literature, an intermediate position is called for here: one which also takes into account national and regional differences in practices and theories in the narrative of international, comparative accounting and management history [Zan, 1994; Carnegie and Napier, 2000; Previts, 2000].

'OUTRO'⁷

Drawing on themes from Favaro and Pestalozza's [1999] unorthodox book on music history and applying a similar approach to management and accounting history, these pages propose a discussion focused on understanding the present in its historical setting and an attention to theory testing and theory making rather than aseptic historical reconstruction. Moreover, this approach embraces a non-linear and social view of history, with resolute attention to a pluralist notion of genres, contributions, approaches, and disciplines in terms of research object. This approach also embraces a greater sensitivity to the geographical variety of authors and traditions.

Indeed, the major concern of the paper has been the need for pluralism in writing accounting (or management) history and historiographies, accepting the notion of variety itself and calling for the development (or the recovery) of greater variety. The most radical implication of such a call for a pluralist view of genres is questioning the taken-for-granted view of chapters and paragraphs of any accounting (or management) history narrative: for any picture of accounting history and historiography simply tends to halt the time and debate in temporary and fragile categories.

It would be grand in the future to read a book on the history of accounting or management with a structure and contents similar to that of Favaro and Pestalozza on music. This would be music to our ears.

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⁷'Outro', as opposed to intro, is a term which Merriam-Webster [2000] does not recognize, but which is used as slang in music notation.

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