

Accounting Historians Journal

Volume 32

Issue 1 June 2005

Article 4

2005

Roaring nineties: Accounting history comes of age

Richard K. Fleischman

Vaughan S. Radcliffe

Follow this and additional works at: https://egrove.olemiss.edu/aah_journal

Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Fleischman, Richard K. and Radcliffe, Vaughan S. (2005) "Roaring nineties: Accounting history comes of age," *Accounting Historians Journal*: Vol. 32 : Iss. 1 , Article 4.

Available at: https://egrove.olemiss.edu/aah_journal/vol32/iss1/4

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Journal by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

Richard K. Fleischman
JOHN CARROLL UNIVERSITY
and
Vaughan S. Radcliffe
UNIVERSITY OF WESTERN ONTARIO

THE ROARING NINETIES: ACCOUNTING HISTORY COMES OF AGE

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

INTRODUCTION

While accounting history has enjoyed a distinguished presence as an academic discipline for over a half-century, it was only in the last decade of the 20th century that a substantial expansion and maturation of its research agenda occurred. Concomitant with the growing number of accounting historians, practitioners whose first language is other than English have been welcomed into the field in ever-increasing numbers. Many

Acknowledgments: The authors acknowledge with gratitude the suggestions of Steve Walker and two anonymous reviewers for the *Accounting Historians Journal*. Funding support was provided from the Jack Wasmer Fellowship at John Carroll University.

Submitted November 2003
Revised May 2004
Revised August 2004
Accepted September 2004

of these newer entrants espouse willingness to debate paradigmatic and methodological issues that in earlier generations went largely undiscussed. In this article, we will examine how accounting history during the 1990s has built upon the precedents established by the founders of our craft.

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

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

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

¹*The Accounting Review* typically published one or two history articles per year throughout the decade of the 1980s. To the best of our knowledge, there have been no purely history publications there since 1991. This direction is

longer send history pieces out for review. The effects of such treatment on the flow of history manuscripts to these journals are predictable. The productive pressures of the day mean that research-minded academics cannot afford to send work to journals with such a reputation of treatment, effectively compounding the exclusion of historical work. Since these periodicals remain the ones by which others are measured at certain prestigious, North American institutions of higher education, this exclusion is particularly painful.

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

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

This paper does not attempt to chronicle a third and very dramatic development in accounting history during the 1990s –

clearly out-of-step with the perceptions of accounting academe as to the importance of history to undergraduate and graduate students, as well as to the profession [Slocum and Sriram, 2001].

the emergence of high-quality, non-Anglo-American history that utilizes accounting records in languages other than English. While English remains the *lingua franca* of accounting history publication, the work of scholars whose first language is other than English now appears prominently in leading journals that publish history, allowing for new sources of empirical evidence to be brought to bear.² This work is sufficiently diverse as to warrant its own review; others are attending to this in projects now underway [e.g., Carmona, 2002].

HISTORIOGRAPHY

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

²In response to a reviewer’s request, we do wish to mention some of the studies undertaken in the 1990s which featured non-English accounting records and researchers whose first language was not English. Spanish scholars have been particularly active, including Carmona, Donoso Anes, Esteve-Hernandez, and Gutierrez. The contents of French archives have seen light of day thanks to researchers such as Berland, Lemarchand, and Nikitin. An opening of historical Chinese documents has occurred, thanks to the efforts of Xu-Dung Ji and Wei Lu. Significant projects are under way with Ezzamel’s study of ancient Egyptian accounting, DeBeelde’s research into Belgian coal mining, and Zan’s investigation of the Venetian Arsenal’s records. The authors are grateful to Salvador Carmona for providing us some ideas for the compilation of this list.

Traditional Historiography: A good starting point for discussion is the “traditional” accounting historian caricature portrayed by Carnegie and Napier [1996, p. 8]. They depicted an historian who “decontextualizes accounting,” “subtly denigrates the past” by measuring it in terms of the present, deploys Neoclassical economics as a sole explanatory paradigm, and is embarked on a “treasure hunt” to locate origins and precedents for present-day practices and technologies that are revered as representing linear progress from former darkness. These attributes have all been raised in critical, historiographic analyses of the traditionalist position.

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

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

primary sources are severely limited. Traditionalists tend to be less pessimistic about the value of primary-source material.

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

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

Significant elements of the Carnegie-Napier caricature concern the traditional historian's perception of how the present impacts efforts to narrate the past. We do not believe that most accounting historians, as distinct from mainstream positivists, subscribe to the Whig theory of history; namely, that the present is the end result of progress and continuous improvement from the past and, thus, constitutes best practice. Johnson and Kaplan [1987] certainly did not in subscribing to the theory that there have been no significant managerial accounting developments in the U.S. since 1925. Strident was the charge leveled by

Miller and Napier [1993, p. 639] when they wrote of traditionalist work [Edwards, 1989; Edwards et al., 1990; Fleischman and Parker, 1990, 1991; Edwards and Boyns, 1992], “within the traditional evolutionary model, the now is always present, if only *in utero*, in the then.”³ Fleischman and Tyson [1997, pp. 93-96] argued in response that it is not realistic to think that historians can so envelop themselves in the past that contemporary biases and agendas can be precluded from intrusion upon the analysis. Moreover, by establishing linkages between past and present, the historian is able to engage the reader more fully into the reading and comprehension of the narrative.

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

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

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

³Napier subsequently modified the intensity of this comment by downgrading it to a “warning against historical approaches that view the past as a shadow or simulacrum of the present” [Carnegie and Napier, 1996, p. 16].

of the world, past or present. Rather, many critical accounting researchers see a duty to change practice [Cooper, 1997, p. 15, referencing Neimark, 1990]. In this sense, an “overwhelming priority” is to deal proactively with questions of justice [Arrington, 1997, p. 13] and to act in the public interest [Bebbington et al., 1999, p. 50]. Laughlin [1999, p. 73] recently provided a good working definition of critical accounting’s proactive agenda as:

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

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

Prominent in critical action is the power of accounting as an enabler, “to act as a force for radical emancipatory social change through making things visible and comprehensible and helping engender dialogue and action towards emancipatory change” [Gallhofer and Haslam, 1997, p. 82]. Part of this enabling task of accounting is to give voice to suppressed groups who historically have had no voice; including women [Kirkham and Loft, 1993], ethnic minorities [Hammond and Streeter, 1994; Gaffney et al., 1995; Annisette, 1999, 2000; Fleischman and Tyson, 2000b; Hammond, 2002], the poor, indigenous populations [Hooper and Pratt, 1995; Neu, 1999], post-colonial societies [Arnold and Hammond, 1994; Elad, 1998; Catchpole and Cooper, 1999], and less visible participants in the accounting

function itself [Cooper, 1997]. At times, it may seem that critical researchers would have themselves added to the list of the disadvantaged given their perception of “accounting’s repressive tendencies” [Gallhofer and Haslam, 1997, p. 77] and the marginalization that critical researchers perceive arising out of their stance against the status quo and their advocacy of changes to the prevailing system [Baker and Bettner, 1997, p. 307]. If critical researchers are indeed marginalized, their argument is with the traditional accounting mainstream and not with traditional accounting historians whose marginalization, at least in the U.S., is every bit as severe.

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

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

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

HISTORICAL PARADIGMS

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

Since the mid-1980s and particularly in the 90s, published writing on the history of accounting generally focused attention on three major research paradigms or “worldviews.” Previously, the Neoclassical or economic-rationalist perspective held sway as the historical, mainstream approach. Subsequently, as paradigmatic dialogue became more prevalent, this privileged position came under challenge from critical theorists whose voices are now forcefully heard. The schools represented here are the Marxist/labor process, from a tradition older even than Neoclassicism, and the Foucauldian, a product in the first instance of French post-modernism. Critical historiography is wider than these two, but Marxism and Foucauldianism were the most prominent during the 1990s. We are, however, mindful of potential problems inherent in categorizing research under particular paradigms, including a lack of full understanding and the attribution of one classification to studies that draw upon multiple perspectives. In this exercise, we attempt a thumbnail sketch of the basic tenets of the paradigms, as well as a statement of directions taken in the critique of each. These synopses will be kept very brief as the accounting history literature of the past 20 years has covered this material in minute detail and with great frequency.

Neoclassicism: Economic rationalism (a.k.a. Neoclassicism) is the hardest of the three paradigms to characterize because of the sheer volume of its constituency. Many traditionalists who are disinclined to become involved in paradigmatic statement are at heart economic rationalists as evidenced by descriptive narratives and/or archival investigations that conclude how accounting innovation has led to the economic betterment of a business entity, an industry, a country, or an historical epoch. Investigations of retrogressive developments rarely see light of day. Others delight in seeking the origins of contemporary accounting practice and tracing those roots through historical development. Although Foucault disavowed the search for origins, some of his leading disciples have written extensively regarding the accounting developments that accompanied the genesis of modern management [Ezzamel et al., 1990; Fleischman et al., 1995; Hoskin and Macve 1988, 1994, 1996, 2000].

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

During the 90s, economic-rationalist historians mobilized in defense of the paradigm’s basic assumptions. As we have seen previously, Marxist theorists in particular criticized the neutrality traditionalists find embedded in primary-source materials. Likewise, the charge of economic reductionism, whether justified or not, was addressed in recent work that attempted to broaden the parameters of historical investigation [e.g., Boyns et al., 1997; Fleischman and Parker, 1997; Williams, 1997a]. Mills [1993a, p. 802], herself a defender of Neoclassicism, has cautioned against the “economic fallacy,” a “privileged position” accorded economic activities.

Foucauldianism: The disciplinary paradigm conceived by Foucault to chronicle the history of closed institutions (asylums, prisons, barracks, schools) appears in many ways to parallel the factory system and other facets of modern life in which accountability is implicated. In the factory and in other environments mediated by managerial action, it seems that accounting techniques serve as a vehicle for the normalizing gaze required to accommodate discipline at a micro-level.

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

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

one common to all disciplinary regimes that served universally to enhance human capacities.

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

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

The Marxist paradigm has come under significant attack, not so much from Neoclassicism, but from Foucauldians, kindred spirits in critical scholarship. Foucault himself criticized Marxism for its positivism and conviction that its perspective dominated various conflicting interpretations of meaning. Marx’s scientific approach, according to Foucault, allowed its adherents “to escape the figurality of language” and to advance definitive posturing where “no single order of validating method” should hold sway [Norris, 1991, pp. 86-87]. Cooper [1997, pp. 21, 25] complained how Marxism has become

marginalized in post-modernism with Lyotard's [1984] invective against the "grand narrative" and post-modernism's emphasis upon pluralism and difference rather than enduring class interests. Arnold [1998, p. 666], in defense, pointed out how much critical theory has to lose if the abandonment of historical materialism leads to an inability or a disinterest in critiquing capitalism.

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

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

NEW AND OLD ACCOUNTING HISTORY

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

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

points; and an appreciation for the historical input of non-professional historians.

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

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

Debates between old and new historians in the 90s focused on some of these issues. A mutual distrust over the role and interpretation of evidence was featured in archival research into the Springfield Armory and the New England textiles industry by Hoskin and Macve [1988, 1994, 1996, 2000], on the one hand, and by Tyson [1990, 1992, 1993, 1998, 2000; see also Funnell, 1998c], on the other. Disagreements over the relationship between past and present informed an exchange between Miller and Napier [1993] and Fleischman and Tyson [1997; see also Funnell, 1996a]. As Carnegie and Napier [1996, p. 14] observed, some researchers on both sides were more tolerant; some less so.

Theoretical disputes notwithstanding, the gulf separating new and old accounting historians seemed more easily bridged than the divide between traditional and critical researchers. Funnell [1996a, p. 41, 1998c, p. 153] made two points in this regard. First, neither side is itself homogeneous so that discourse tends not to be so doctrinaire. Second, both new and old historians, even the most radical post-modernist, use the narrative form as a primary tool. Chua [1998, p. 620] observed that the “core difference” between the two schools is not large and that both share a “collective fear of dogma, of being duped or gagged, and of the pernicious exercise of despotic authority,” particularly by other academics. She shares the perception of Merino and Funnell that substantial differences do not exist [Chua, 1998, p. 617]. Funnell [1998c, p. 157] agreed with Fleischman et al. [1996a] that traditional, economic-rationalist historians could claim “new” history status with a widening of perspectives and perhaps a more questioning view of historical objectivity and facticity. By contrast, many traditionalists could not aspire to be critical researchers, not so much because a traditionalist cannot be critical of capitalism or the status quo, but because the proactive component to amend the system, either through regulation or radical change, would in most cases be lacking.⁴

THE HISTORICAL PANORAMA

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

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

⁴We are indebted to a reviewer who referred us to Burrell and Morgan [1979] who dichotomized paradigms into those imbued with a “sociology of regulation” and those subscribing to a “sociology of radical change.” Our feeling is that critical scholars could potentially embrace either of these classifications.

periods earlier than Taylor and the advent of scientific management. Boyns and Edwards, Fleischman and Parker, and Williams made the case for the British Industrial Revolution; Hoskin and Macve and Tyson opted for the early 19th century U.S., but debated whether the venue was the Springfield Armory or the New England textile industry.

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

- 1) The 1990s are defined as spanning the eleven years from 1990-2000. The extra year is included to avoid disputes as to when the decade/century/millennium actually concluded.
- 2) In some cases, the referenced publications do not constitute an author’s most valuable contributions to the accounting history literature. For example, Warwick Funnell wrote numerous articles about public auditing in Australia and the U.K., but, from our perspective, his historiographic pieces on narrative and counter-narrative [Funnell, 1996a, 1998c] and his exposé of accountants’ complicity in the Holocaust [Funnell, 1998a] are far more provocative. Similarly, the historical output of many prolific authors far transcended the relatively small number of articles grouped around the topics identified in Appendix A (e.g., Chua, Covalleski and Dirsmith, Fogarty, Neu, and both Parkers).
- 3) We are sensitive to the fact that the major projects identified in Appendix A are far more likely to omit the work of critical scholars than traditional historians. This tendency is explained by the fact that critical researchers concentrate more extensively on current issues and inform their arguments by recourse to the historical antecedents. Prolific authors who fall into the category described above include the Coopers (both Christine and David), Dillard, Robson, Sikka, and Tinker.
- 4) We have selected articles for inclusion that relate to themes that appear to us to be the most prominent during the 1990s. We also concentrated heavily on those

journals most closely linked with accounting history (*Abacus*, *AAAJ*, *ABFH*, *ABR*, *AH*, *AHJ*, *AOS*, *BAR*, *CPA*), augmented by the Garland series.

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

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

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

Biography was another prominent research area of the

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

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

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

history. A *CPA* special issue (Vol. 9, No. 6, 1996), billed “critical accounting history,” will be discussed subsequently in the “debates” section.

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

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

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

of fellow Marxist Tony Tinker [1999] who accused Bryer of misinterpreting the paradigm's philosophical father.

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

An earlier discussion in *AOS* (Vol. 16, No. 3, 1991) pitted the late and very influential David Solomons against the most prolific U.S.-based Marxist of the past two decades, Tony Tinker. The subject was "accounting and social change: neutralists or partisans." Bryer's [1993a] articles reignited an older debate about capitalism and the origins of double-entry bookkeeping that originally had seen Yamey [1947] critique the Sombart thesis. Yamey's position was now taken up by Macve [1996] and Edwards [1996] at the 1994 Pacioli Festival sponsored by the Institute of Chartered Accountants of Scotland. A methodological debate appeared in *AAAJ* (Vol. 9, No. 4, 1996) as Humphrey and Scapens' [1996a, b] defense of the potential for the case-study method's role in the development of accounting theory was questioned by Young and Preston [1996] and Llewellyn [1996]. Another prominent exchange focused on the literature about U.K. company reporting regulation in the 19th century, centering on the work of A.V. Dicey [1914]. The debate featured Jones and Aiken [Jones and Aiken, 1995; Jones, 1999] in dialogue with Walker [1996] and Maltby [1998, 1999a]. Finally, as previously discussed, there was the decade-long debate over the origins of cost accounting and managerialism in America and Britain that culminated in an exchange of views in *AHJ* (Vol. 27, No. 1, 2000) between Hoskin and Macve [2000] for Foucauldianism and Boyns and Edwards [2000] and Tyson [2000] for economic rationalism.

CONCLUDING REMARKS AND A CAUTIONARY WORD

The nineties proved to be a highly productive time for scholarship in accounting history. It was a time marked by a profusion of outlets, a considerable volume of work, and great debates. It was indeed the roaring nineties. Scholarship in accounting history deepened and broadened our understanding

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

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

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

now that conditions in the U.S. are significant for researchers worldwide, not only because history is threatened in one jurisdiction but because that jurisdiction has proved to be an influential model in both the practice and the study of accounting.

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

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

⁵We are grateful to a reviewer who has pointed out to us that a great danger lurks as far as non-American scholars considering historical research are concerned. In countries where governmental funding is dependent upon an external assessment of research quality, the biases of these flagship journals could deter historical investigations.

performed. It is apparent that econometric work faces none of these problems, even as the furor of Enron brings the greatest state intervention in markets since the Great Depression, the ideological certainties of *laissez-faire* are upended, and accounting history seems needed more than ever in understanding American institutions.

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

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

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

⁶Several sessions at the 2004 AAA national convention in Orlando were designated for history papers, representing the first time in several years that history papers have not been required to go through member sections to achieve a platform for presentation. It is hoped that this development will augur a new era of cooperation between the AAA and the Academy of Accounting Historians.

review indicates it was indeed the roaring nineties for accounting history, the decade may eventually be seen as the start of an explosion of work in the world at large. It is our hope that it will not also be regarded as ending with the quiet but discernable death of accounting history in the U.S. Join us in a decade's time for the sequel.

REFERENCES

- Aiken, M. and Lu, W. (1993a), "Perception, Culture and Research Method in Accounting History: Its Evolution in Modern China," *Accounting History*, Vol. 5, No. 1: 11-20.
- Aiken, M. and Lu, W. (1993b), "Chinese Government Accounting: Historical Perspective and Current Practice," *British Accounting Review*, Vol. 25, No. 2: 109-129.
- Aiken, M. and Lu, W. (1993c), "Historical Instances of Innovative Accounting Practices in the Chinese Dynasties and Beyond," *Accounting Historians Journal*, Vol. 20, No. 2: 163-186.
- Aiken, M. and Lu, W. (1998), "The Evolution of Bookkeeping in China: Integrating Historical Trends with Western Influences," *Abacus*, Vol. 34, No. 2: 220-242.
- Allen, K. (1991), "In Pursuit of Professional Dominance: Australian Accounting 1953-1985," *Accounting, Auditing & Accountability Journal*, Vol. 4, No. 1: 51-67.
- Amernic, J.H. (1996), "The Rhetoric Versus the Reality, or is the Reality 'Mere' Rhetoric? A Case Study of Public Accounting Firms' Responses to a Company's Invitation for Alternative Opinions in an Accounting Matter," *Critical Perspectives on Accounting*, Vol. 7, No. 1/2: 57-75.
- Amernic, J.H. and Craig, R.J. (1992), "Employer Equivocality and Union Heterogeneity as Determinants of the Role of Accounting in Collective Bargaining," *Accounting, Auditing & Accountability Journal*, Vol. 5, No. 1: 60-79.
- Amernic, J.H. and Craig, R.J. (2000a), "Accountability and Rhetoric during a Crisis: Walt Disney's 1940 Letter to Stockholders," *Accounting Historians Journal*, Vol. 27, No. 2: 49-86.
- Amernic, J.H. and Craig, R.J. (2000b), "The Rhetoric of Teaching Financial Accounting on the Corporate Web: A Critical Review of Content and Metaphor in IBM's Internet Webpage *Guide to Understanding Financials*," *Critical Perspectives on Accounting*, Vol. 11, No. 3: 259-287.
- Anderson, M., Edwards, J.R. and Matthews, D. (1996), "A Study of the Quoted Company Audit Market in 1886," *Accounting, Business & Financial History*, Vol. 6, No. 3: 363-387.
- Annisette, M. (1999), "Importing Accounting: The Case of Trinidad and Tobago," *Accounting, Business & Financial History*, Vol. 9, No. 1: 103-134.
- Annisette, M. (2000), "Imperialism and the Professions: The Education and Certification of Accountants in Trinidad and Tobago," *Accounting, Organizations and Society*, Vol. 25, No. 7: 631-659.
- Armstrong, P. (1994), "The Influence of Michel Foucault on Accounting Research," *Critical Perspectives on Accounting*, Vol. 5, No. 1: 25-55.
- Arnold, P.J. (1998), "The Limits of Postmodernism in Accounting History: The Decatur Experience," *Accounting, Organizations and Society*, Vol. 23, No. 7: 665-684.

- Arnold, P.J. and Hammond, T.D. (1994), "The Role of Accounting in Ideological Conflict: Lessons from the South African Divestment Movement," *Accounting, Organizations and Society*, Vol. 19, No. 2: 111-126.
- Arrington, C.E. (1997), "Tightening One's Belt: Some Questions about Accounting, Modernity, and the Postmodern," *Critical Perspectives on Accounting*, Vol. 8, No. 1/2: 3-13.
- Arthur, A. (1999), "Exploring an Accounting Paradigm: The Cash Account," *Critical Perspectives on Accounting*, Vol. 10, No. 1: 13-35.
- Baker, C.R. and Bettner, M.S. (1997), "Interpretive and Critical Research in Accounting: A Commentary on its Absence from Mainstream Accounting Research," *Critical Perspectives on Accounting*, Vol. 8, No. 4: 293-310.
- Barney, D. and Flesher, D.L. (1994), "Early Nineteenth-Century Productivity Accounting: The Locust Grove Plantation Slave Ledger," *Accounting, Business & Financial History*, Vol. 4, No. 2: 275-294.
- Baskerville, R.F. (1999), "The Telling Power of CCA – A New Zealand Oral History," *Accounting Historians Journal*, Vol. 26, No. 1: 1-26.
- Bebbington, J., Gray, R. and Owen, D. (1999), "Seeing the Wood for the Trees," *Accounting, Auditing & Accountability Journal*, Vol. 12, No. 1: 47-51.
- Bowden, S. and Maltby, J. (1998), "'More a National Asset than an Investor's Paradise': Financial Management and the British Motor Corporation, 1952-68," *Accounting, Business & Financial History*, Vol. 8, No. 2: 137-164.
- Boyns, T. (1993), "Cost Accounting in the South Wales Coal Industry c. 1870-1913," *Accounting, Business & Financial History*, Vol. 3, No. 3: 327-352.
- Boyns, T., Anderson, M. and Edwards J.R. (eds.) (1996), *British Cost Accounting, 1887-1952: Contemporary Essays from the Accounting Literature* (New York and London: Garland Publishing, Inc.).
- Boyns, T. and Edwards, J.R. (1996a), "Change Agents and the Dissemination of Accounting Technology: Wales' Basic Industries, c. 1750 – c. 1870," *Accounting History*, Vol. 1, No. 1: 9-34.
- Boyns, T. and Edwards, J.R. (1996b), "The Development of Accounting in Mid-Nineteenth Century Britain: A Non-Disciplinary View," *Accounting, Auditing & Accountability Journal*, Vol. 9, No. 3: 40-60.
- Boyns, T. and Edwards, J.R. (1997), "Cost and Management Accounting in Early Victorian Britain: A Chandleresque Analysis?" *Management Accounting Research*, Vol. 8, No. 1: 19-46.
- Boyns, T. and Edwards, J.R. (2000), "Pluralistic Approaches to Knowing More: A Comment on Hoskin and Macve," *Accounting Historians Journal*, Vol. 27, No. 1: 151-158.
- Boyns, T., Edwards, J.R. and Nikitin, M. (1997), *The Birth of Industrial Accounting in France and Britain* (New York: Garland Publishing, Inc.).
- Brackenborough, S., McLean, T. and Oldroyd, D. (2001), "The Emergence of Discounted Cash Flow in the Tyneside Coal Industry, c. 1700-1820," *British Accounting Review*, Vol. 33, No. 2: 137-155.
- Briston, R.J. and Kedsle, M.J.M. (1997), "The Internationalization of British Professional Accounting: The Role of the Examination Exporting Bodies," *Accounting, Business & Financial History*, Vol. 7, No. 2: 175-194.
- Bryer, R.A. (1991), "Accounting for the 'Railway Mania' of 1845 – a Great Railway Swindle?" *Accounting, Organizations and Society*, Vol. 16, No. 5/6: 439-486.
- Bryer, R.A. (1993a), "Double-Entry Bookkeeping and the Birth of Capitalism: Accounting for the Commercial Revolution in Medieval Northern Italy," *Critical Perspectives on Accounting*, Vol. 4, No. 2: 113-140.

- Bryer, R.A. (1993b), "The Late Nineteenth-Century Revolution in Financial Reporting: Accounting for the Rise of Investor or Managerial Capitalism?" *Accounting, Organizations and Society*, Vol. 18, No. 7/8: 649-690.
- Bryer, R.A. (1994a), "Accounting for the Social Relations of Feudalism," *Accounting and Business Research*, Vol. 24, No. 95: 209-228.
- Bryer, R.A. (1994b), "Why Marx's Labour Theory is Superior to the Marginalist Theory of Value: The Case from Modern Financial Reporting," *Critical Perspectives on Accounting*, Vol. 5, No. 4: 313-340.
- Bryer, R.A. (1995), "A Political Economy of SSAP 22: Accounting for Goodwill," *British Accounting Review*, Vol. 27, No. 4: 283-310.
- Bryer, R.A. (1998a), "The Laws of Accounting in Late Nineteenth Century Britain," *Accounting History*, Vol. 3, No. 1: 55-94.
- Bryer, R.A. (1998b), "The Struggle to Maturity in Writing the History of Accounting, and the Promise – Some Reflections on Keenan's Defence of 'Traditional' Methodology," *Critical Perspectives on Accounting*, Vol. 9, No. 6: 669-681.
- Bryer, R.A. (1999a), "A Marxist Critique of the FASB's Conceptual Framework," *Critical Perspectives on Accounting*, Vol. 10, No. 5: 551-589.
- Bryer, R.A. (1999b), "Marx and Accounting," *Critical Perspectives on Accounting*, Vol. 10, No. 5: 683-709.
- Bryer, R.A. (2000a), "The History of Accounting and the Transition to Capitalism in England. Part One: Theory," *Accounting, Organizations and Society*, Vol. 25, No. 2: 131-162.
- Bryer, R.A. (2000b), "The History of Accounting and the Transition to Capitalism in England. Part Two: Evidence," *Accounting, Organizations and Society*, Vol. 25, No. 4/5: 327-381.
- Buckmaster, D. (1992), "Income Smoothing in Accounting and Business Literature Prior to 1954," *Accounting Historians Journal*, Vol. 19, No. 2: 147-173.
- Buckmaster, D. (1997), "Antecedents of Modern Earnings Management Research: Income Smoothing in Literature 1954-1965," *Accounting Historians Journal*, Vol. 24, No. 1: 75-91.
- Buckmaster, D. (2001), *Development of the Income Smoothing Literature, 1893-1998: A Focus on the United States* (Amsterdam and New York: JAI Press).
- Burchell, S., Clubb, C. and Hopwood, A.G. (1985), "Accounting in its Social Context: Towards a History of Value Added in the United Kingdom," *Accounting, Organizations and Society*, Vol. 10, No. 4: 381-413.
- Burrell, G. and Morgan, G. (1979), *Sociological Paradigms and Organisational Analysis* (London: Heinemann).
- Burrows, G.H. (1999), "A Response to Lou Goldberg's Concerns about Oral History," *Accounting History*, Vol. 4, No. 1: 99-106.
- Carmona, S. (2002), "Accounting History Research and its Diffusion in an International Context," plenary paper delivered at the 9th World Congress of Accounting Historians, Melbourne.
- Carmona, S., Ezzamel, M. and Gutierrez, F. (1997), "Control and Cost Accounting Practices in the Spanish Royal Tobacco Factory," *Accounting Organizations and Society*, Vol. 22, No. 5: 411-446.
- Carmona, S., Ezzamel, M. and Gutierrez, F. (1998), "Towards an Institutional Analysis of Accounting Change in the Royal Tobacco Factory of Seville," *Accounting Historians Journal*, Vol. 25, No. 1: 115-147.
- Carmona, S., Ezzamel, M. and Gutierrez, F. (2002), "The Relationship between Accounting and Spatial Practices in the Factory," *Accounting, Organizations and Society*, Vol. 27, No. 3: 239-274.

- Carnegie, G.D. (1993a), "Pastoral Accounting in Pre-Federation Victoria: A Case Study on the Jamieson Family," *Accounting and Business Research*, Vol. 23, No. 91: 204-218.
- Carnegie, G.D. (1993b), "The Australian Institute of Incorporated Accountants (1892-1938)," *Accounting, Business & Financial History*, Vol. 3, No. 1: 61-80.
- Carnegie, G.D. (1995), "Pastoral Accounting in Pre-Federation Victoria: A Contextual Analysis of Surviving Business Records," *Accounting, Auditing & Accountability Journal*, Vol. 8, No. 5: 3-33.
- Carnegie, G.D. (1997), *Pastoral Accounting in Colonial Australia: A Case Study of Unregulated Accounting* (New York and London: Garland Publishing, Inc.).
- Carnegie, G.D. and Napier, C.J. (1996), "Critical and Interpretive Histories: Insights into Accounting's Present and Future Through its Past," *Accounting, Auditing & Accountability Journal*, Vol. 9, No. 3: 7-39.
- Carnegie, G.D. and Parker, R.H. (1994), "The First Australian Book on Accounting: James Dimelow's *Practical Book-Keeping Made Easy*," *Abacus*, Vol. 30, No. 1: 78-97.
- Carnegie, G.D. and Parker, R.H. (1996), "The Transfer of Accounting Technology to the Southern Hemisphere: The Case of William Butler Yaldwyn," *Accounting, Business & Financial History*, Vol. 6, No. 1: 23-49.
- Carnegie, G.D. and Parker, R.H. (1999), "Accountants and Empire: The Case of Co-Membership of Australian and British Accounting Bodies, 1885-1914," *Accounting, Business & Financial History*, Vol. 9, No. 1: 77-102.
- Carnegie, G.D., Parker, R.H. and Wigg, R. (2000), "The Life and Career of John Spence Ogilvy (1805-71), The First Chartered Accountant to Emigrate to Australia," *Accounting, Business & Financial History*, Vol. 10, No. 3: 371-383.
- Carnegie, G.D. and Varker, S. (1995), "Edward Wild: Advocate of Simplification and an Organised Profession in Colonial Australia," *Accounting Historians Journal*, Vol. 22, No. 2: 131-149.
- Catchpole, L. and Cooper, C. (1999), "No Escaping the Financial: The Economic Referent in South Africa," *Critical Perspectives on Accounting*, Vol. 10, No. 6: 711-746.
- Chandler, A.D. (1977), *The Visible Hand: The Managerial Revolution in American Business* (Cambridge: Harvard University Press).
- Chandler, R.A. (1997a), "Conflict, Compromise and Conquest in Setting Auditing Standards: The Case of the Small Company Qualification," *Critical Perspectives on Accounting*, Vol. 8, No. 5: 411-429.
- Chandler, R.A. (1997b), "Judicial Views on Auditing from the Nineteenth Century," *Accounting History*, Vol. 2, No. 1: 61-80.
- Chandler, R.A. and Edwards, J.R. (eds.) (1994a), *British Audit Practice, 1884-1900: A Case Law Perspective* (New York and London: Garland Publishing, Inc.).
- Chandler, R.A. and Edwards, J.R. (eds.) (1994b), *Recurring Issues in Auditing: Professional Debate 1875-1900* (New York and London: Garland Publishing, Inc.).
- Chandler, R.A. and Edwards, J.R. (1996), "Recurring Issues in Auditing: Back to the Future?" *Accounting, Auditing & Accountability Journal*, Vol. 9, No. 2: 4-29.
- Chandler, R.A., Edwards, J.R. and Anderson, M. (1993), "Changing Perceptions of the Role of the Company Auditor, 1840-1940," *Accounting and Business Research*, Vol. 23, No. 92: 443-459.
- Chua, W.-F. (1996), "Teaching and Learning Only the Language of Numbers – Monolingualism in a Multilingual World," *Critical Perspectives on Accounting*, Vol. 7, No. 1/2: 129-156.

- Chua, W.-F. (1998), "Historical Allegories: Let Us Have Diversity," *Critical Perspectives on Accounting*, Vol. 9, No. 6: 617-628.
- Chua, W.-F. and Degeling, P. (1993), "Interrogating an Accounting-Based Intervention on Three Axes: Instrumental, Moral and Aesthetic," *Accounting, Organizations and Society*, Vol. 18, No. 4: 291-318.
- Chua, W.-F. and Poullaos, C. (1993), "Rethinking the Profession – State Dynamic: The Case of the Victorian Charter Attempt, 1885-1906," *Accounting, Organizations and Society*, Vol. 18, No. 7/8: 691-728.
- Chua, W.-F. and Poullaos, C. (1998), "The Dynamics of Closure Amidst the Construction of Market, Profession, Empire and Nationhood: An Historical Analysis of an Australian Accounting Association, 1886-1903," *Accounting, Organizations and Society*, Vol. 23, No. 2: 155-187.
- Clarke, F.L., Craig, R.J. and Amernic, J.H. (1999), "Theatre and Intolerance in Financial Reporting Research," *Critical Perspectives on Accounting*, Vol. 10, No. 1: 65-88.
- Collins, M. and Bloom, R. (1991), "The Role of Oral History in Accounting," *Accounting, Auditing & Accountability Journal*, Vol. 4, No. 4: 23-31.
- Coombs, H.M. and Edwards, J.R. (1993), "The Accountability of Municipal Corporations," *Abacus*, Vol. 29, No. 1: 27-51.
- Coombs, H.M. and Edwards, J.R. (1994), "Record Keeping in Municipal Corporations," *Accounting, Business & Financial History*, Vol. 4, No. 1: 163-180.
- Coombs, H.M. and Edwards, J.R. (1996), *Accounting Innovation: Municipal Corporations, 1835-1935* (New York and London: Garland Publishing, Inc.).
- Coombs, H.M., Edwards, J.R. and Greener, H. (eds.) (1997), *Double Entry Book-keeping in British Central Government, 1822-1856* (New York and London: Garland Publishing, Inc.).
- Cooper, C. (1997), "Against Postmodernism: Class Oriented Questions for Critical Accounting," *Critical Perspectives on Accounting*, Vol. 8, No. 1/2: 15-41.
- Cooper, D.J. and Hopper, T. (1988), *Debating Coal Closures* (Cambridge: Cambridge University Press).
- Cooper, D.J. and Tinker, A.M. (1994), "Accounting and Praxis: Marx after Foucault," *Critical Perspectives on Accounting*, Vol. 5, No. 1: 1-3.
- Covaleski, M.A., Dirsmith, M.W. and Samuel, S. (1995), "The Use of Accounting Information in Government Regulation and Public Administration: The Impact of John R. Commons and Early Institutional Economists," *Accounting Historians Journal*, Vol. 22, No. 1: 1-33.
- Cross, J.N. (1998), "The First Wisconsin Accountancy Bill: An Historical Perspective," *Accounting Historians Journal*, Vol. 25, No. 2: 113-128.
- Dacey, A.V. (1914), *Lectures on the Relation between Law and Public Opinion in England during the Nineteenth Century* (London: Macmillan & Co.).
- Duke, M. and Coffman, E.N. (1993), "Writing an Accounting or Business History: Notes toward a Methodology," *Accounting Historians Journal*, Vol. 20, No. 2: 217-235.
- Edwards, J.R. (1989), "Industrial Cost Accounting Developments in Britain to 1830: A Review Article," *Accounting and Business Research*, Vol. 19, No. 76: 305-317.
- Edwards, J.R. (1991), "The Process of Accounting Innovation: The Publication of Consolidated Accounts in Britain in 1810," *Accounting Historians Journal*, Vol. 18, No. 2: 113-132.
- Edwards, J.R. (1992), "Companies, Corporations and Accounting Change, 1835-1933: A Comparative Study," *Accounting and Business Research*, Vol. 23, No. 89: 59-73.

- Edwards, J.R. (1996), "Financial Accounting Practice 1600-1970: Continuity and Change," in Lee, T.A., Bishop, A. and Parker, R.H. (eds.), *Accounting History from the Renaissance to the Present* (New York: Garland Publishing, Inc.): 31-118.
- Edwards, J.R., Anderson, M. and Matthews, D. (1997), "Accountability in a Free-Market Economy: The British Company Audit," *Abacus*, Vol. 33, No. 1: 1-25.
- Edwards, J.R. and Boyns, T. (1992), "Industrial Organization and Accounting Innovation: Charcoal Ironmaking in England 1690-1783," *Management Accounting Research*, Vol. 3, No. 2: 151-169.
- Edwards, J.R., Boyns, T. and Anderson, M. (1995), "British Cost Accounting Development: Continuity and Change," *Accounting Historians Journal*, Vol. 22, No. 2: 1-41.
- Edwards, J.R., Hammersley, G. and Newell, E. (1990), "Cost Accounting at Keswick, England, c. 1598-1615: The German Connection," *Accounting Historians Journal*, Vol. 17, No. 1: 61-80.
- Elad, C.M. (1998), "Corporate Disclosure Regulation and Practice in the Developing Countries of Central Africa," *Advances in Public Interest Accounting*, Vol. 7: 51-106.
- Ezzamel, M.A., Hoskin, K.W. and Macve, R.H. (1990), "Managing it All by Numbers: A Review of Johnson and Kaplan's *Relevance Lost*," *Accounting and Business Research*, Vol. 20, No. 78: 153-166.
- Fleischman, R.K. (2000), "Completing the Triangle: Taylorism and the Paradigms," *Accounting, Auditing & Accountability Journal*, Vol. 13, No. 5: 597-623.
- Fleischman, R.K., Hoskin, K.W., and Macve, R.H. (1995), "The Boulton & Watt Case: The Crux of Alternative Approaches to Accounting History?" *Accounting and Business Research*, Vol. 25, No. 99: 162-176.
- Fleischman, R.K., Kalbers, L.P. and Parker, L.D. (1996a), "Expanding the Dialogue: Industrial Revolution Costing Historiography," *Critical Perspectives on Accounting*, Vol. 7, No. 3: 315-337.
- Fleischman, R.K. and Macve, R.H. (2002), "Coals from Newcastle: Alternative Histories of Cost and Management Accounting in Northeast Coal Mining during the British Industrial Revolution," *Accounting and Business Research*, Vol. 32, No. 3: 133-152.
- Fleischman, R.K., Mills, P.A. and Tyson, T.N. (1996b), "A Theoretical Primer for Evaluating and Conducting Historical Research in Accounting," *Accounting History*, Vol. 1, No. 1: 55-75.
- Fleischman, R.K. and Oldroyd, D. (2001), "An Imperial Connection? Contrasting Accounting Practices in the Coal Mines of Northeast England and Nova Scotia," *Accounting Historians Journal*, Vol. 28, No. 2: 31-62.
- Fleischman, R.K. and Parker, L.D. (1990), "Managerial Accounting Early in the British Industrial Revolution: The Carron Company, A Case Study," *Accounting and Business Research*, Vol. 20, No. 79: 211-221.
- Fleischman, R.K. and Parker, L.D. (1991), "British Entrepreneurs and Pre-Industrial Revolution Evidence of Cost Management," *Accounting Review*, Vol. 66, No. 2: 361-375.
- Fleischman, R.K. and Parker, L.D. (1992), "The Cost Accounting Environment in the British Industrial Revolution Iron Industry," *Accounting, Business & Financial History*, Vol. 2, No. 2: 141-160.
- Fleischman, R.K. and Parker, L.D. (1997), *What is Past is Prologue: Cost Accounting in the British Industrial Revolution, 1760-1850* (New York: Garland Publishing, Inc.).

- Fleischman, R.K. and Tyson, T.N. (1996), "Inside Contracting at the Waltham Watch Company: Reassessing the Economic Rationalist and Labour Process Perspectives," *Accounting, Auditing & Accountability Journal*, Vol. 9, No. 3: 61-78.
- Fleischman, R.K. and Tyson, T.N. (1997), "Archival Researchers: An Endangered Species?" *Accounting Historians Journal*, Vol. 24, No. 2: 91-109.
- Fleischman, R.K. and Tyson, T.N. (1998), "The Evolution of Standard Costing in the UK and US: From Decision Making to Control," *Abacus*, Vol. 34, No. 1: 92-119.
- Fleischman, R.K. and Tyson, T.N. (1999), "Opportunity Lost? Chances for Cost Accountants' Professionalization under the National Industrial Recovery Act of 1933," *Accounting, Business & Financial History*, Vol. 9, No. 1: 51-75.
- Fleischman, R.K. and Tyson, T.N. (2000a), "Parallels between US and UK Cost Accountancy in the World War I Era," *Accounting, Business & Financial History*, Vol. 10, No. 2: 191-212.
- Fleischman, R.K. and Tyson, T.N. (2000b), "The Interface of Race and Accounting: The Case of Hawaiian Sugar Plantations, 1835-1920," *Accounting History*, Vol. 5, No. 1: 7-32.
- Fleischman, R.K. and Tyson, T.N. (2003), "Archival Research Methodology," in Fleischman, R.K., Radcliffe, V.S., and Shoemaker, P.A. (eds.), *Doing Accounting History: Contributions to the Development of Accounting Thought* (Amsterdam: JAI): 31-47.
- Fleischman, R.K. and Tyson, T.N. (2004), "Accounting in Service to Racism: Monetizing Slave Property in the Antebellum South," *Critical Perspectives on Accounting*, Vol. 15, No. 3: 376-399.
- Fleming, A.I.M., McKinstry, S. and Wallace, K. (2000), "Cost Accounting in the Shipbuilding, Engineering and Metals Industries of the West of Scotland, 'the Workshop of the Empire,' c.1900-1960," *Accounting and Business Research*, Vol. 30, No. 3: 195-211.
- Fogarty, T.J. (1992), "Financial Accounting Standard Setting as an Institutionalized Action Field: Constraints, Opportunities and Dilemmas," *Journal of Accounting and Public Policy*, Vol. 11, No. 4: 331-355.
- Fogarty, T.J. (1998), "Accounting Standard Setting: A Challenge for Critical Accounting Researchers," *Critical Perspectives on Accounting*, Vol. 9, No. 5: 515-523.
- Fogarty, T.J., Hussein, M. and Ketz, J.E. (1994), "Political Aspects of Financial Accounting Standard Setting in the USA," *Accounting, Auditing & Accountability Journal*, Vol. 7, No. 4: 24-46.
- Fogarty, T.J., Ketz, J.E. and Hussein, M. (1992), "A Critical Assessment of FASB Due Process and Agenda Setting," *Research in Accounting Regulation*, Vol. 6: 25-38.
- Funnell, W.N. (1990), "Pathological Responses to Accounting Controls: The British Commissariat in the Crimea 1854-6," *Critical Perspectives on Accounting*, Vol. 1, No. 4: 319-335.
- Funnell, W.N. (1994), "Independence and the State Auditor in Britain: A Constitutional Keystone or a Case of Reified Imagery?" *Abacus*, Vol. 30, No. 2: 175-195.
- Funnell, W.N. (1996a), "Preserving History in Accounting: Seeking Common Ground between 'New' and 'Old' Accounting History," *Accounting, Auditing & Accountability Journal*, Vol. 9, No. 4: 38-64.
- Funnell, W.N. (1996b), "Why 1886? Historical Notes on the Passage of the Exchequer and Audit Departments Act," *Abacus*, Vol. 32, No. 1: 102-110.

- Funnell, W.N. (1997), "Military Influences on the Evolution of Public Sector Audit and Accounting 1830-1880," *Accounting History*, Vol. 2, No. 2: 9-29.
- Funnell, W.N. (1998a), "Accounting in the Service of the Holocaust," *Critical Perspectives on Accounting*, Vol. 9, No. 4: 435-464.
- Funnell, W.N. (1998b), "Executive Coercion and State Audit: A Processual Analysis of the Responses of the Australian Audit Office to the Dilemmas of Efficiency Auditing," *Accounting, Auditing & Accountability Journal*, Vol. 11, No. 4: 436-458.
- Funnell, W.N. (1998c), "The Narrative and its Place in the New Accounting History: The Rise of the Counternarrative," *Accounting, Auditing & Accountability Journal*, Vol. 11, No. 2: 142-162.
- Gaffikin, M. (1998), "History is Dead, Long Live History," *Critical Perspectives on Accounting*, Vol. 9, No. 6: 631-639.
- Gaffney, M.A., McEwen, R.A. and Welsh, M.J. (1995), "Expectations of Professional Success in Accounting: An Examination of Race and Gender Differences," *Advances in Public Interest Accounting*, Vol. 6: 177-202.
- Gallhofer, S. and Haslam, J. (1994a), "Accounting and the Benthamites: Accounting as Negation?" *Accounting, Business & Financial History*, Vol. 4, No. 2: 239-273.
- Gallhofer, S. and Haslam, J. (1994b), "Accounting and the Benthamites – or Accounting's Potentialities," *Accounting, Business & Financial History*, Vol. 4, No. 3: 431-460.
- Gallhofer, S. and Haslam, J. (1996), "Analysis of Bentham's Chrestomathia, or Towards a Critique of Accounting Education," *Critical Perspectives on Accounting*, Vol. 7, No. 1/2: 13-31.
- Gallhofer, S. and Haslam, J. (1997), "Beyond Accounting: The Possibilities of Accounting and 'Critical' Accounting Research," *Critical Perspectives on Accounting*, Vol. 8, No. 1/2: 71-95.
- Graves, O.F. (1991), "Fritz Schmidt, Henry Sweeney and Stabilised Accounting," *Accounting and Business Research*, Vol. 21, No. 82: 119-124.
- Graves, O.F. (1992), "Dynamic Theory and Replacement Cost Accounting: The Schmalenbach-Schmidt Polemics of the 1920s," *Accounting, Auditing & Accountability Journal*, Vol. 5, No. 1: 80-91.
- Graves, F.O., Dean, G.W., and Clarke, F.L. (1989), *Schmalenbach's Dynamic Theory and Price-level Adjustments: An Economic Consequences Explanation* (New York and London: Garland Publishing, Inc.).
- Grey, C. (1994), "Debating Foucault: A Critical Reply to Neimark," *Critical Perspectives on Accounting*, Vol. 5, No. 1: 5-24.
- Gwilliam, D.R., Macve, R.H. and Meeks, G. (2000), "Principals and Agents in Crisis: Reforms of Accounting and Auditing at Lloyd's, 1982-1986," *Accounting History*, Vol. 5, No. 2: 61-91.
- Hammond, T.D. (1997a), "Culture and Gender in Accounting Research: Going Beyond Mynall *et al.*" *Critical Perspectives on Accounting*, Vol. 8, No. 6: 685-692.
- Hammond, T.D. (1997b), "From Complete Exclusion to Minimal Inclusion: African Americans and the Public Accounting Industry, 1965-1988," *Accounting, Organizations and Society*, Vol. 22, No. 1: 29-53.
- Hammond, T.D. (1997c), "Sexual Harassment and the Public Accounting Industry: The Need for Critical Examination," *Critical Perspectives on Accounting*, Vol. 8, No. 3: 267-271.
- Hammond, T.D. (2002), *A White-Collar Profession: African-American CPAs since 1921* (Chapel Hill: University of North Carolina Press).

- Hammond, T.D. and Oakes, L.S. (1992), "Some Feminisms and Their Implications for Accounting Practice," *Accounting, Auditing & Accountability Journal*, Vol. 5, No. 3: 52-70.
- Hammond, T.D. and Preston, A. (1992), "Culture, Gender and Corporate Control: Japan as 'Other'," *Accounting, Organizations and Society*, Vol. 17, No. 8: 795-808.
- Hammond, T.D. and Sikka, P. (1996), "Radicalizing Accounting History: The Potential of Oral History," *Accounting, Auditing & Accountability Journal*, Vol. 9, No. 3: 79-97.
- Hammond, T.D. and Streeter, D.W. (1994), "Overcoming Barriers: Early African-American Certified Public Accountants," *Accounting, Organizations and Society*, Vol. 19, No. 3: 271-288.
- Heier, J.R. (1993), "A Critical Look at the Thought and Theories of the Early Accounting Educator John C. Colt," *Accounting, Business & Financial History*, Vol. 3, No. 1: 21-36.
- Heier, J.R. (2000), "The Foundations of Modern Cost Management: The Life and Work of Albert Fink," *Accounting, Business & Financial History*, Vol. 10, No. 2: 213-243.
- Higgins, D. and Toms, J.S. (1997), "Firm Structure and Financial Performance: The Lancashire Textile Industry, c.1884 – c.1960," *Accounting, Business & Financial History*, Vol. 7, No. 2: 195-232.
- Hooper, K.C. and Kearins, K.N. (1997), "'The Excited and Dangerous State of the Natives of Hawkes Bay': A Particular Study of Nineteenth Century Financial Management," *Accounting, Organizations and Society*, Vol. 22, No. 3/4: 269-292.
- Hooper, K.C. and Pratt, M.J. (1993), "The Growth of Agricultural Capitalism and the Power of Accounting: A New Zealand Study," *Critical Perspectives on Accounting*, Vol. 4, No. 3: 247-274.
- Hooper, K.C. and Pratt, M.J. (1995), "Discourse and Rhetoric: The Case of the New Zealand Native Land Company," *Accounting, Auditing & Accountability Journal*, Vol. 8, No. 1: 10-37.
- Hooper, K.C., Pratt, M.J. and Kearins, K.N. (1993), "Accounting, Auditing and the Business Establishment in Colonial Auckland, 1880-1895," *Accounting, Auditing & Accountability Journal*, Vol. 6, No. 1: 79-98.
- Hopper, T.M. and Armstrong, P. (1991), "Cost Accounting, Controlling Labour and the Rise of Conglomerates," *Accounting, Organizations and Society*, Vol. 16, No. 5/6: 405-438.
- Hopwood, A.G. (1987), "The Archaeology of Accounting Systems," *Accounting, Organizations and Society*, Vol. 12, No. 3: 207-234.
- Horton, J. and Macve, R.H. (1993), "The Development of Life Assurance Accounting and Regulation in the UK: Reflections on Recent Proposals for Accounting Change," *Accounting, Business & Financial History*, Vol. 4, No. 2: 295-320.
- Hoskin, K.W. (1994), "Boxing Clever: For, Against, and Beyond Foucault in the Battle for Accounting Theory," *Critical Perspectives on Accounting*, Vol. 5, No. 1: 57-86.
- Hoskin, K.W. and Macve, R.H. (1986), "Accounting and the Examination: A Genealogy of Disciplinary Power," *Accounting, Organizations and Society*, Vol. 11, No. 2: 105-136.
- Hoskin, K.W. and Macve, R.H. (1988), "The Genesis of Accountability: The West Point Connections," *Accounting, Organizations and Society*, Vol. 13, No. 1: 37-73.

- Hoskin, K.W. and Macve, R.H. (1994), "Reappraising the Genesis of Managerialism: A Re-examination of the Role of Accounting at the Springfield Armory, 1815-1845," *Accounting, Auditing & Accountability Journal*, Vol. 7, No. 2: 4-29.
- Hoskin, K.W. and Macve, R.H. (1996), "The Lawrence Manufacturing Co.: A Note on Early Cost Accounting in US Textile Mills," *Accounting, Business & Financial History*, Vol. 6, No. 3: 337-361.
- Hoskin, K.W. and Macve, R.H. (2000), "Knowing More as Knowing Less? Alternative Histories of Cost and Management Accounting in the U.S. and the U.K.," *Accounting Historians Journal*, Vol. 27, No. 1: 91-149.
- Humphrey, C. and Scapens, R.W. (1996a), "Rhetoric and Case Study Research: Response to Joni Young and Alistair Preston and to Sue Llewellyn," *Accounting, Auditing & Accountability Journal*, Vol. 9, No. 4: 119-122.
- Humphrey, C. and Scapens, R.W. (1996b), "Theories and Case Studies of Organizational Accounting Practices: Limitation or Liberation?" *Accounting, Auditing & Accountability Journal*, Vol. 9, No. 4: 86-106.
- Johnson, H.T. (1972), "Early Cost Accounting for Internal Management Control: Lyman Mills in the 1850s," *Business History Review*, Vol. 46, No. 4: 466-474.
- Johnson, H.T. and Kaplan, R.S. (1987), *Relevance Lost: The Rise and Fall of Management Accounting* (Boston: Harvard Business School Press).
- Jones, M.J. (1991), "The Accounting System of Magdalen College, Oxford, in 1812," *Accounting, Business & Financial History*, Vol. 1, No. 2: 141-161.
- Jones, M.J. (1992), "Accounting Revolution at Oxford in 1882. The Case of a Governmental 'Deus ex Machina'," *Accounting and Business Research*, Vol. 22, No. 86: 125-132.
- Jones, M.J. (1994a), "Accounting Change, Communitarianism and Etatism: The University, and Colleges, of Oxford 1800-1923," *Critical Perspectives on Accounting*, Vol. 5, No. 2: 109-132.
- Jones, M.J. (1994b), "The Evolution and Workings of an Innovatory College 'Taxation' System: The Finances of the University, and Colleges, of Oxford 1883-1926," *Accounting, Business & Financial History*, Vol. 4, No. 3: 403-429.
- Jones, S. (1995), "A Cross-sectional Analysis of Recommendations for Company Financial Disclosure and Auditing by Nineteenth-century Parliamentary Witnesses," *Accounting, Business & Financial History*, Vol. 5, No. 2: 159-186.
- Jones, S. (1997), "The Professional Background of Company Law Pressure Groups," *Accounting, Business & Financial History*, Vol. 7, No. 2: 233-242.
- Jones, S. (1999), "UK Companies Legislation: Accounting Publicity and 'Mercantile Caution': A Response to Maltby," *Accounting History*, Vol. 4, No. 2: 73-86.
- Jones, S. and Aiken, M.E. (1994), "The Significance of the Profit and Loss Account in Nineteenth Century Britain: A Reassessment," *Abacus*, Vol. 30, No. 2: 196-230.
- Jones, S. and Aiken, M.E. (1995), "British Company Legislation and Social and Political Evolution during the Nineteenth Century," *British Accounting Review*, Vol. 27, No. 2: 61-82.
- Jones, S. and Aiken, M.E. (1999), "Laissez-Faire, Collectivism and Nineteenth Century Companies Legislation: A Response to Walker," *British Accounting Review*, Vol. 31, No. 1: 85-96.
- Kedslie, M.J.M. (1990), "Mutual Self-Interest – A Unifying Force; The Dominance of Societal Closure over Social Background in the Early Professional Accounting Bodies," *Accounting Historians Journal*, Vol. 17, No. 2: 1-19.

- Keenan, M.G. (1998a), "A Defense of 'Traditional' Accounting History Research Methodology," *Critical Perspectives on Accounting*, Vol. 9, No. 6: 641-666.
- Keenan, M.G. (1998b), "Rhetoric, Obfuscation and Genealogies of Calculation: A Reply to my Critics," *Critical Perspectives on Accounting*, Vol. 9, No. 6: 713-719.
- Kirkham, L.M. (1992), "Integrating Herstory and History in Accountancy," *Accounting, Organizations and Society*, Vol. 17, No. 3/4: 287-297.
- Kirkham, L.M. (1997), "Through the Looking Glass: Viewing Sexual Harassment Within the Accounting Profession," *Critical Perspectives on Accounting*, Vol. 8, No. 3: 273-283.
- Kirkham, L.M. and Loft, A. (1993), "Gender and the Construction of the Professional Accountant," *Accounting, Organizations and Society*, Vol. 18, No. 6: 507-558.
- Laughlin, R.C. (1987), "Accounting Systems in Organisational Contexts: A Case for Critical Theory," *Accounting, Organizations and Society*, Vol. 12, No. 5: 479-502.
- Laughlin, R.C. (1999), "Critical Accounting: Nature, Progress and Prognosis," *Accounting, Auditing & Accountability Journal*, Vol. 12, No. 1: 73-78.
- Lee, T.A. (ed.) (1995a), *Shaping the Accountancy Profession: The Story of Three Scottish Pioneers* (New York and London: Garland Publishing, Inc.).
- Lee, T.A. (1995b), "Shaping the U.S. Academic Accounting Research Profession: The American Accounting Association and the Social Construction of an Elite," *Critical Perspectives on Accounting*, Vol. 6, No. 3: 241-261.
- Lee, T.A. (1996), "Identifying the Founding Fathers of Public Accountancy: The Formation of the Society of Accountants in Edinburgh," *Accounting, Business & Financial History*, Vol. 6, No. 3: 315-335.
- Lee, T.A. (1997a), "The Editorial Gatekeepers of the Accounting Academy," *Accounting, Auditing & Accountability Journal*, Vol. 10, No. 1: 11-30.
- Lee, T.A. (1997b), "The Influence of Scottish Accountants in the United States: The Early Case of the Society of Accountants in Edinburgh," *Accounting Historians Journal*, Vol. 24, No. 1: 117-141.
- Lee, T.A. (1998), "Making of a Professional Elite: The Executive Committee of the American Accounting Association 1916-1996," *Critical Perspectives on Accounting*, Vol. 10, No. 2: 247-264.
- Lee, T.A. (2000), "A Social Network Analysis of the Founders of Institutionalized Public Accountancy," *Accounting Historians Journal*, Vol. 27, No. 2: 1-48.
- Lee, T.A. and Williams, P.F. (1999), "Accounting from the Inside: Legitimizing the Accounting Academic Elite," *Critical Perspectives on Accounting*, Vol. 10, No. 6: 867-895.
- Lemarchand, Y. (1993), "The Dark Side of the Result: Self-Financing and Accounting Choices within Nineteenth-century French Industry," *Accounting, Business & Financial History*, Vol. 3, No. 3: 303-325.
- Lemarchand, Y. (1994), "Double Entry Versus Charge and Discharge in Eighteenth-Century France," *Accounting, Business & Financial History*, Vol. 4, No. 1: 119-145.
- Lemarchand, Y. (1999), "Introducing Double-Entry Bookkeeping in Public Finance: A French Experiment at the Beginning of the Eighteenth Century," *Accounting, Business & Financial History*, Vol. 9, No. 2: 225-254.
- Lemarchand, Y. and Parker, R.H. (eds.) (1996), *Accounting in France: Historical Essays* (New York and London, Garland Publishing, Inc.).
- Lew, B. and Richardson, A.J. (1992), "Institutional Responses to Bank Failure: A Comparative Case Study of the Home Bank (1923) and a Canadian Com-

- mercial Bank (1985) Failures," *Critical Perspectives on Accounting*, Vol. 3, No. 2: 163-183.
- Llewellyn, S. (1996), "Theories for Theorists or Theories for Practice? Liberating Academic Accounting Research," *Accounting, Auditing & Accountability Journal*, Vol. 9, No. 4: 102-118.
- Llewellyn, S. and Walker, S.P. (2000a), "Accounting in the Most Basic of Social and Economic Institutions – the Home," *Accounting, Auditing & Accountability Journal*, Vol. 13, No. 4: 418-424.
- Llewellyn, S. and Walker, S.P. (2000b), "Household Accounting as an Interface Activity: The Home, the Economy and Gender," *Critical Perspectives on Accounting*, Vol. 11, No. 4: 447-478.
- Lodh, S.C. and Gaffikin, M.J.R. (1997), "Critical Studies in Accounting Research, Rationality and Habermas: A Methodological Reflection," *Critical Perspectives on Accounting*, Vol. 8, No. 5: 433-474.
- Loft, A. (1986), "Towards a Critical Understanding of Accounting: The Case of Cost Accounting in the UK, 1914-1925," *Accounting, Organizations and Society*, Vol. 11, No. 2: 137-169.
- Loft, A. (1992), "Accountancy and the Gendered Division of Labour: A Review Essay," *Accounting, Organizations and Society*, Vol. 17, No. 3/4: 367-378.
- Lytard, J. (1984), *The Postmodern Condition: A Report on Knowledge* (Manchester: Manchester University Press).
- Macve, R.H. (1996), "Pacioli's Legacy," in Lee, T.A., Bishop, A. and Parker, R.H. (eds.), *Accounting History from the Renaissance to the Present* (New York: Garland Publishing, Co.): 3-30.
- Macve, R.H. (1999), "Capital and Financial Accounting: A Commentary on Bryer's 'A Marxist Critique of the FASB's Conceptual Framework'," *Critical Perspectives on Accounting*, Vol. 10, No. 5: 591-613.
- Macve, R.H. and Gwilliam, D.R. (1993), *A Survey of Lloyd's Syndicate Accounts: Issues in Financial Reporting at Lloyd's*, 2nd edition (London: Prentice-Hall/ ICAEW).
- Maltby, J. (1998), "UK Joint Stock Companies Legislation 1844-1900: Accounting Publicity and 'Mercantile Caution'," *Accounting History*, Vol. 3, No.1: 9-32.
- Maltby, J. (1999a), "Accounting Does Not 'Evolve': A Reply to Jones," *Accounting History*, Vol. 4, No. 2: 87-100.
- Maltby, J. (1999b), "'A Sort of Guide, Philosopher and Friend': The Rise of the Professional Auditor in Britain," *Accounting, Business & Financial History*, Vol. 9, No. 1: 29-50.
- Maltby, J. (2000a), "The Origins of Prudence in Accounting," *Critical Perspectives on Accounting*, Vol. 11, No. 1: 51-70.
- Maltby, J. (2000b), "Was the 1947 Companies Act a Response to a National Crisis?" *Accounting History*, Vol. 5: No. 2: 31-60.
- Mattessich, R.V. (1992), "On the History of Normative Accounting Theory: Paradigm Lost, Paradigm Regained?" *Accounting, Business & Financial History*, Vol. 2, No. 2: 181-198.
- Mattessich, R.V. (1994), "Archaeology of Accounting and Schmandt-Besserat's Contribution," *Accounting, Business & Financial History*, Vol. 4, No. 1: 5-28.
- Mattessich, R.V. (1995), "Conditional-Normative Accounting Methodology: Incorporating Value Judgments and Means-End Relations of an Applied Science," *Accounting, Organizations and Society*, Vol. 24, No. 4: 259-284.
- Mattessich, R.V. (1998a), "From Accounting to Negative Numbers: A Signal Contribution of Medieval India to Mathematics," *Accounting Historians Journal*, Vol. 25, No. 2: 129-145.

- Mattessich, R.V. (1998b), "Recent Insights into Mesopotamian Accounting of the 3rd Millennium B.C. – Successor to Token Accounting," *Accounting Historians Journal*, Vol. 25, No. 1: 1-27.
- Mattessich, R.V. (1998c), "Review and Extension of Bhattacharyya's *Modern Accounting Concepts in Kautilya's Arthashastra*," *Accounting, Business & Financial History*, Vol. 8, No. 2: 191-209.
- Matthews, D. (2000), "Oral History, Accounting History and an Interview with Sir John Grenside," *Accounting, Business & Financial History*, Vol. 10, No. 1: 57-83.
- Matthews, D., Anderson, M. and Edwards, J.R. (1998), *The Priesthood of Industry: The Rise of the Professional Accountant in British Management* (New York and London: Garland Publishing, Inc.).
- McCartney, S. and Arnold, A.J. (2000), "George Hudson's Financial Reporting Practices: Putting the Eastern Counties Railway in Context," *Accounting, Business & Financial History*, Vol. 10, No. 3: 293-316.
- McCoy, T.L. and Flesher, D.L. (1998), "A Case of an Early 1900s Principal-Agent Relationship in the Mississippi Lumber Industry," *Accounting, Business & Financial History*, Vol. 8, No. 1: 13-31.
- McKinstry, S. (1993), "Financial Management in the Early Scottish Motor Industry," *Accounting, Business & Financial History*, Vol. 3, No. 3: 275-290.
- McKinstry, S. (1996), "Designing the Annual Reports of Burton PLC from 1930 to 1994," *Accounting, Organizations and Society*, Vol. 21, No. 1: 89-111.
- McKinstry, S. (1999), "Engineering Culture and Accounting Development at Albion Motors, 1900 – c. 1970," *Accounting, Business & Financial History*, Vol. 9, No. 2: 203-223.
- McMillan, K.P. (1998a), "Efficient Accounting Systems: Justifying US Accounting Practice in an Unregulated Commercial Environment," *Accounting History*, Vol. 3, No. 1: 115-139.
- McMillan, K.P. (1998b), "The Science of Accounts: Bookkeeping Rooted in the Ideal of Science," *Accounting Historians Journal*, Vol. 25, No. 2: 1-33.
- McMillan, K.P. (1999), "The Institute of Accounts: A Community of the Competent," *Accounting, Business & Financial History*, Vol. 9, No. 1: 7-28.
- McSweeney, B. (1997), "The Unbearable Ambiguity of Accounting," *Accounting, Organizations and Society*, Vol. 22, No. 7: 691-712.
- McSweeney, B. (2000), "Looking Forward to the Past," *Accounting, Organizations and Society*, Vol. 25, No. 8: 767-786.
- McSweeney, B. and Duncan, S. (1998), "Structure or Agency? Discourse or Meta-Narrative? Explaining the Emergence of the Financial Management Initiative," *Accounting, Auditing & Accountability Journal*, Vol. 11, No. 3: 332-361.
- McWatters, C.S. (1993), "The Evolution of the Profit Concept: One Organization's Experience," *Accounting Historians Journal*, Vol. 20, No. 2: 31-65.
- McWatters, C.S. (1995), "Management Accounting and the Calvin Company: A Case Study," *Accounting, Business & Financial History*, Vol. 5, No. 1: 39-70.
- McWatters, C.S. (1998), "Accounting Thought, Practice and Legislation: Early Canadian Evidence," *Accounting History*, Vol. 3, No. 2: 103-142.
- Merino, B.D. (1993), "An Analysis of the Development of Accounting Knowledge: A Pragmatic Approach," *Accounting, Organizations and Society*, Vol. 18, No. 2/3: 163-185.
- Merino, B.D. (1998), "Critical Theory and Accounting History: Challenges and Opportunities," *Critical Perspectives on Accounting*, Vol. 9, No. 6: 603-616.

- Merino, B.D. and Mayper, A.G. (1993), "Accounting History and Empirical Research," *Accounting Historians Journal*, Vol. 20, No. 2: 237-267.
- Michael, R.R. (1994), "Accounting Innovations: The Implications of a Firm's Response to Post-Civil War Market Disruptions," *Accounting Historians Journal*, Vol. 21, No. 2: 41-81.
- Michael, R.R. (1996), "Voluntary Disclosure in a Nineteenth Century American Corporation: The Demise of Managerial Information as a Significant Element of Financial Reporting," *Accounting Historians Journal*, Vol. 23, No. 2: 1-33.
- Michael, R.R. and Nelson, P.A. (1998), "A Labor-Based Explanation for Accounting Innovation in a Late Nineteenth Century American Corporation," *Accounting Historians Journal*, Vol. 25, No. 1: 93-114.
- Miller, P., Hopper, T.M. and Laughlin, R.C. (1991), "The New Accounting History: An Introduction," *Accounting, Organizations and Society*, Vol. 16, No. 5/6: 395-403.
- Miller, P. and Napier, C.J. (1993), "Genealogies of Calculation," *Accounting, Organizations and Society*, Vol. 18, No. 7/8: 631-647.
- Miller, P. and O'Leary, T. (1987), "Accounting and the Construction of the Governable Person," *Accounting, Organizations and Society*, Vol. 12, No. 3: 235-265.
- Mills, P.A. (1990), "Agency, Auditing and the Unregulated Environment: Some Further Historical Evidence," *Accounting, Auditing & Accountability Journal*, Vol. 3, No. 1: 54-66.
- Mills, P.A. (1993a), "Accounting History as a Social Science: A Cautionary Note," *Accounting, Organizations and Society*, Vol. 18, No. 7/8: 801-803.
- Mills, P.A. (1993b), "The Courts, Accounting Evolution and Freedom of Contract: A Comment on the Case Law Research," *Accounting, Organizations and Society*, Vol. 18, No. 7/8: 765-781.
- Mills, P.A. (1994), "The Adjudication of Accounting-Based Compensation Contracts in the Pre-1934 Period," *Accounting, Business & Financial History*, Vol. 4, No. 3: 385-402.
- Mills, P.A. and Harmon, M.R. (1994), "Limitations of the Contractarian Approach to Accounting Regulation: Enforcement of Accounting Contracts, 1843-1931," *Critical Perspectives on Accounting*, Vol. 5, No. 3: 243-258.
- Mills, P.A. and Young, J.J. (1999), "From Contract to Speech: The Courts and CPA Licensing Laws 1921-1966," *Accounting, Organizations and Society*, Vol. 24, No. 3: 243-262.
- Mouck, T. (1992), "The Rhetoric of Science and the Rhetoric of Revolt in the 'Story' of Positive Accounting Theory," *Accounting, Auditing & Accountability Journal*, Vol. 5, No. 4: 35-56.
- Mouck, T. (1993), "The 'Revolution' in Financial Reporting Theory: A Kuhnian Interpretation," *Accounting Historians Journal*, Vol. 20, No. 1: 33-57.
- Mouck, T. (1994), "Corporate Accountability and Rorty's Utopian Liberalism," *Accounting, Auditing & Accountability Journal*, Vol. 7, No. 1: 6-30.
- Mouck, T. (1995a), "Financial Reporting, Democracy and Environmentalism: A Critique of the Commodification of Information," *Critical Perspectives on Accounting*, Vol. 6, No. 6: 535-553.
- Mouck, T. (1995b), "Irving Fisher and the Mechanistic Character of Twentieth Century Accounting Thought," *Accounting Historians Journal*, Vol. 22, No. 2: 43-83.
- Mouck, T. (1998), "Capital Markets Research and Real World Complexity: The Emerging Challenge of Chaos Theory," *Accounting, Organizations and Society*, Vol. 23, No. 2: 189-215.

- Mouck, T. (2000), "Beyond Panglossian Theory: Strategic Capital Investing in a Complex Adaptive World," *Accounting, Organizations and Society*, Vol. 25, No. 3: 261-283.
- Napier, C.J. (1989), "Research Directions in Accounting History," *British Accounting Review*, Vol. 21, No. 3: 237-254.
- Napier, C.J. (1996), "Academic Disdain? Economists and Accounting in Britain, 1850-1950," *Accounting, Business & Financial History*, Vol. 6, No. 3: 427-450.
- Napier, C.J. (1998), "Giving an Account of Accounting History: A Reply to Keenan," *Critical Perspectives on Accounting*, Vol. 9, No. 6: 685-700.
- Neimark, M.K. (1990), "The King is Dead, Long Live the King!" *Critical Perspectives on Accounting*, Vol. 1, No. 1: 103-114.
- Neimark, M.K. (1994), "Regicide Revisited: Marx, Foucault and Accounting," *Critical Perspectives on Accounting*, Vol. 5, No. 1: 87-108.
- Neimark, M.K. and Tinker, A.M. (1987) "Identity and Non-Identity Thinking: A Dialectical Critique of the Transfer Cost Theory of the Modern Corporation," *Journal of Management*, Vol. 13, No. 4: 661-673.
- Neu, D. (1999), "'Discovering' Indigenous Peoples: Accounting and the Machinery of Empire," *Accounting Historians Journal*, Vol. 26, No. 1: 53-82.
- Neu, D. (2000a), "Accounting and Accountability Relations: Colonization, Genocide and Canada's First Nations," *Accounting, Auditing & Accountability Journal*, Vol. 13, No. 3: 268-288.
- Neu, D. (2000b), "'Presents for the Indians': Land, Colonization and Accounting in Canada," *Accounting, Organizations and Society*, Vol. 25, No. 2: 163-184.
- Neu, D. and Saleem, L. (1996), "The Institute of Chartered Accountants of Ontario (ICAO) and the Emergence of Ethical Codes," *Accounting Historians Journal*, Vol. 23, No. 2: 35-68.
- Nikitin, M. (1990), "Setting Up an Industrial Accounting System at Saint-Gobain (1820-1880)," *Accounting Historians Journal*, Vol. 17, No. 2: 73-93.
- Nikitin, M. (1996), "The Birth of Industrial Accounting in France: The Role of Pierre-Antoine Godard-Desmarest (1767-1850) as Strategist, Industrialist and Accountant at the Baccarat Crystalworks," *Accounting, Business & Financial History*, Vol. 6, No. 1: 93-110.
- Norris, C. (1991), *Deconstruction Theory and Practice* (London: Routledge).
- Oakes, L.S. and Covaleski, M.A. (1994), "A Historical Examination of the Use of Accounting-Based Incentive Plans in the Structuring of Labor-Management Relations," *Accounting Organizations and Society*, Vol. 19, No. 7: 579-599.
- Oakes, L.S., Covaleski, M.A., and Dirsmith, M.W. (1999), "Labor's Changing Responses to Management Rhetorics: A Study of Accounting-Based Incentive Plans during the First Half of the 20th Century," *Accounting Historians Journal*, Vol. 26, No. 2: 133-162.
- Oldroyd, D. (1995), "The Role of Accounting in Public Expenditure and Monetary Policy in the First Century AD Roman Empire," *Accounting Historians Journal*, Vol. 22, No. 2: 117-129.
- Oldroyd, D. (1996), "The Costing Records of George Bowes and the Grand Allies in the North-East Coal Trade in the Eighteenth Century: Their Type and Significance," *Accounting, Business & Financial History*, Vol. 6, No. 1: 1-22.
- Oldroyd, D. (1997), "Accounting in Anglo-Saxon England: Context and Evidence," *Accounting History*, Vol. 2, No. 1: 7-34.
- Oldroyd, D. (1998), "John Johnson's Letters: The Accounting Role of Tudor Merchants' Correspondence," *Accounting Historians Journal*, Vol. 25, No. 1: 57-72.

- Oldroyd, D. (1999a), "Historiography, Causality, and Positioning: An Unsystematic View of Accounting History," *Accounting Historians Journal*, Vol. 26, No. 1: 83-102.
- Oldroyd, D. (1999b), "Through a Glass Clearly: Management Practice on the Bowes Family Estates c. 1700-70 as Revealed by the Accounts," *Accounting, Business & Financial History*, Vol. 9, No. 2: 175-201.
- Olson, S.K. and Wootton, C.W. (1991), "Substance and Semantics in the Auditor's Standard Report," *Accounting Historians Journal*, Vol. 18, No. 2: 85-111.
- Parker, L.D. (1994), "Impressions of A Scholarly Gentleman: Professor Louis Goldberg," *Accounting Historians Journal*, Vol. 21, No. 2: 1-40.
- Parker, L.D. (1997), "Informing Historical Research in Accounting and Management," *Accounting Historians Journal*, Vol. 24, No. 2: 111-149.
- Parker, L.D. (1999), "Historiography for the New Millennium: Adventures in Accounting and Management," *Accounting History*, Vol. 4, No. 2: 11-42.
- Parker, L.D., Guthrie, J. and Gray, R. (1998), "Accounting and Management Research: Passwords from the Gatekeepers," *Accounting, Auditing & Accountability Journal*, Vol. 11, No. 4: 371-402.
- Parker, L.D. and Roffey, B.H. (1997), "Back to the Drawing Board: Revisiting Grounded Theory and the Everyday Accountant's and Manager's Reality," *Accounting, Auditing & Accountability Journal*, Vol. 10, No. 2: 212-247.
- Parker, R.H. (1996), "Basil Yamey, Accounting Historian," *Accounting, Business & Financial History*, Vol. 6, No. 3: 235-246.
- Parker, R.H. (1997), "Roger North: Gentleman, Accountant and Lexicographer," *Accounting History*, Vol. 2, No. 2: 31-51.
- Poullaos, C. (1993), "Making Profession and State, 1907 to 1914: The ACPA's First Charter Attempt," *Abacus*, Vol. 29, No. 2: 196-229.
- Poullaos, C. (1994), *Making the Australian Chartered Accountant* (New York and London: Garland Publishing, Inc.).
- Preston, A.M. (1992), "The Birth of Clinical Accounting: A Study of the Emergence and Transformations of Discourses on Costs and Practices of Accounting in U.S. Hospitals," *Accounting, Organizations and Society*, Vol. 17, No. 1: 63-100.
- Preston, A.M., Chua, W.-F. and Neu, D. (1997), "The Diagnosis-Related Group-Prospective Payment System and the Problem of the Government of Rationing Health Care to the Elderly," *Accounting, Organizations and Society*, Vol. 22, No. 2: 147-164.
- Preston, A.M., Cooper, D.J. and Coombs, R. (1992), "Fabricating Budgets: A Study of the Production of Management Budgeting in the National Health Service," *Accounting, Organizations and Society*, Vol. 17, No. 6: 561-593.
- Preston, A.M., Cooper, D.J., Scarborough, D.P. and Chilton, R.C. (1995), "Changes in the Code of Ethics of the US Accounting Profession, 1917-1988: The Continual Quest for Legitimation," *Accounting, Organizations and Society*, Vol. 20, No. 6: 507-546.
- Previts, G.J., Parker, L.D. and Coffman, E.N. (1990a), "Accounting History: Definition and Relevance," *Abacus*, Vol. 26, No. 1: 1-16.
- Previts, G.J., Parker, L.D. and Coffman, E.N. (1990b), "An Accounting Historiography: Subject Matter and Methodology," *Abacus*, Vol. 26, No. 2: 136-158.
- Previts, G.J. and Robinson, T.R. (1996), "A Discourse on Historical Inquiry and Method in Accountancy," in Richardson, A.J. (ed.), *Research Methods in Accounting: Issues and Debates* (Vancouver: CGA Canada Research Foundation): 171-182.

- Previts, G.J. and Samson, W.D. (2000), "Exploring the Contents of the Baltimore and Ohio Railroad Annual Reports," *Accounting Historians Journal*, Vol. 27, No. 1: 1-42.
- Radcliffe, V.S. (1997), "Competing Rationalities in 'Special' Government Audits: The Case of NovAtel," *Critical Perspectives on Accounting*, Vol. 8, No. 4: 343-366.
- Radcliffe, V.S. (1998), "Efficiency Audit: An Assembly of Rationalities and Programmes," *Accounting, Organizations and Society*, Vol. 23, No. 4: 377-410.
- Radcliffe, V.S. (1999), "Knowing Efficiency: The Enactment of Efficiency and Efficiency Auditing," *Accounting, Organizations and Society*, Vol. 24, No. 4: 333-362.
- Radcliffe, V.S., Cooper, D.J. and Robson, K. (1994), "The Management of Professional Enterprises and Regulatory Change: British Accountancy and the Financial Services Act, 1986," *Accounting, Organizations and Society*, Vol. 19, No. 7: 601-628.
- Reiss, J.A., Scorgie, M.E. and Rowe, J.D. (1996), "An Historical Example of Discounting in an Early Eighteenth-Century Chinese Financing Scheme," *Accounting, Business & Financial History*, Vol. 6, No. 2: 203-211.
- Richardson, A.J. (1997), "Social Closure in Dynamic Markets: The Incomplete Professional Project in Accountancy," *Critical Perspectives on Accounting*, Vol. 8, No. 6: 635-653.
- Richardson, A.J. (2000), "Building the Canadian Chartered Accountancy Profession: A Biography of George Edwards, FCA, CBE, LL.D., 1861-1947," *Accounting Historians Journal*, Vol. 27, No. 2: 87-116.
- Robson, K. (1999), "Social Analyses of Accounting Institutions: Economic Value, Accounting Representation and Conceptual Framework," *Critical Perspectives on Accounting*, Vol. 10, No. 5: 615-629.
- Romeo, G.C. and Kyj, L.S. (1998), "The Forgotten Accounting Association: The Institute of Accounts," *Accounting Historians Journal*, Vol. 25, No. 1: 29-55.
- Roy, S.P. and Spraakman, G.P. (1996), "Transaction Cost Economics and Nineteenth Century Fur Trade Accounting: Relevance of a Contemporary Theory," *Accounting History*, Vol. 1, No. 2: 55-78.
- Samuelson, R.A. (1999), "The Subjectivity of the FASB's Conceptual Framework: A Commentary on Bryer," *Critical Perspectives on Accounting*, Vol. 10, No. 5: 631-641.
- Schmelzle, G. and Flesher, D.L. (1991), "The Motives for Vertical Integration in Nineteenth-Century Mississippi Lumber Companies," *Accounting, Business & Financial History*, Vol. 1, No. 2: 215-223.
- Scorgie, M.E. (1990), "Indian Imitation or Invention of Cash-Book and Algebraic Double-Entry," *Abacus*, Vol. 26, No. 1: 63-70.
- Scorgie, M.E. (1993), "Alexander Hamilton Church: His Family and Early Life," *Abacus*, Vol. 29, No. 1: 52-74.
- Scorgie, M.E. (1995), "Patrick Colquhoun," *Abacus*, Vol. 31, No. 1: 93-112.
- Scorgie, M.E. and Ji, X.-D. (1996), "Production Planning in Seventeenth Century China," *Accounting History*, Vol. 1, No. 2: 37-54.
- Scorgie, M.E. and Joiner T.A. (1995), "Frederick William Cronhelm (1787-1871)," *Abacus*, Vol. 31, No. 2: 229-243.
- Scorgie, M.E. and Nandy, S.C. (1992), "Emerging Evidence of Early Indian Accounting," *Abacus*, Vol. 28, No. 1: 88-97.
- Shackleton, K. (1995), "Scottish Chartered Accountants: Internal and External Political Relationships, 1853-1916," *Accounting, Auditing & Accountability Journal*, Vol. 8, No. 2: 18-46.

- Shackleton, K. (1999), "Gender Segregation in Scottish Chartered Accountancy: The Deployment of Male Concerns about the Admission of Women, 1900-25," *Accounting, Business & Financial History*, Vol. 9, No. 1: 135-156.
- Shackleton, K. and Walker, S.P. (1998), *Professional Reconstruction: The Co-ordination of the Accountancy Bodies, 1930-1957* (Edinburgh: Institute of Chartered Accountants of Scotland).
- Sikka, P. and Willmott, H. (1995), "The Power of 'Independence': Defending and Extending the Jurisdiction of Accounting in the United Kingdom," *Accounting, Organizations and Society*, Vol. 20, No. 6: 547-581.
- Slocum, E.L. and Sriram, R.S. (2001), "Accounting History: A Survey of Academic Interest in the U.S.," *Accounting Historians Journal*, Vol. 28, No. 1: 111-130.
- Spraakman, G.P. (1999), "Management Accounting Practices at the Historic Hudson's Bay Company: A Comparison to 20th Century Practices," *Accounting Historians Journal*, Vol. 26, No. 2: 35-64.
- Spraakman, G.P. and Davidson, R. (1998), "Transaction Cost Economics as a Predictor of Management Accounting Practices at the Hudson's Bay Company, 1860-1914," *Accounting History*, Vol. 3, No. 2: 69-101.
- Spraakman, G.P. and Wilkie, A. (2000), "The Development of Management Accounting at the Hudson's Bay Company, 1670-1820," *Accounting History*, Vol. 5, No. 1: 59-84.
- Stewart, R.E. (1992), "Pluralizing Our Past: Foucault in Accounting History," *Accounting, Auditing & Accountability Journal*, Vol. 5, No. 2: 57-73.
- Tinker, A.M. (1999), "Mickey Marxism Rides Again!" *Critical Perspectives on Accounting*, Vol. 10, No. 5: 643-670.
- Tinker, A.M., Neimark, M.K. and Lehman, C. (1991), "Falling Down the Hole in the Middle of the Road: Political Quietism in Corporate Social Reporting," *Accounting, Auditing & Accountability Journal*, Vol. 4, No. 2: 28-54.
- Toms, J.S. (1994), "Financial Constraints on Economic Growth: Profits, Capital Accumulation and the Development of the Lancashire Cotton-Spinning Industry, 1885-1914," *Accounting, Business & Financial History*, Vol. 4, No. 3: 363-383.
- Toms, J.S. (1998), "The Supply of and Demand for Accounting Information in an Unregulated Market: Examples from the Lancashire Cotton Mills, 1855-1914," *Accounting, Organizations and Society*, Vol. 23, No. 2: 217-238.
- Tyson, T.N. (1990), "Accounting for Labor in the Early 19th Century: The U.S. Arms Making Experience," *Accounting Historians Journal*, Vol. 17, No. 1: 47-59.
- Tyson, T.N. (1992), "The Nature and Environment of Cost Management among Early Nineteenth Century U.S. Textile Manufacturers," *Accounting Historians Journal*, Vol. 19, No. 2: 1-24.
- Tyson, T.N. (1993), "Keeping the Record Straight: Foucauldian Revisionism and Nineteenth Century US Cost Accounting History," *Accounting, Auditing & Accountability Journal*, Vol. 6, No. 2: 4-16.
- Tyson, T.N. (1995), "An Archivist Responds to the New Accounting History: The Case of the US Men's Clothing Industry," *Accounting, Business & Financial History*, Vol. 5, No. 1: 17-37.
- Tyson, T.N. (1996), "Rendering the Unfamiliar Intelligible: Discovering the Human Side of Accounting's Past through Oral History Interviews," *Accounting Historians Journal*, Vol. 23, No. 2: 87-109.
- Tyson, T.N. (1997), "Collective Bargaining and Cost Accounting: The Case of the U.S. Men's Clothing Industry," *Accounting and Business Research*, Vol. 25, No. 97: 23-38.

- Tyson, T.N. (1998), "Mercantilism, Management Accounting or Managerialism? Cost Accounting in Early Nineteenth-Century US Textile Mills," *Accounting, Business & Financial History*, Vol. 8, No. 2: 211-229.
- Tyson, T.N. (2000), "Accounting History and the Emperor's New Clothes: A Response to 'Knowing More or Knowing Less?'" *Accounting Historians Journal*, Vol. 27, No. 1: 159-171.
- Vent, G.A. and Birk, C. (1993), "Insider Trading and Accounting Reform: The Comstock Case," *Accounting Historians Journal*, Vol. 20, No. 2: 67-82.
- Vent, G.A. and Milne, R.A. (1997), "Cost Accounting Practices at Precious Metal Mines: A Comparative Study 1869-1905," *Accounting History*, Vol. 2, No. 2: 77-104.
- Vent, G.A. and Milne, R.A. (2000), "Accounting Practices of the St. Joseph Lead Company: 1864-1900," *Accounting, Business & Financial History*, Vol. 10, No. 2: 97-128.
- Vollmers, G.L. (1993), "Accounting for Distribution Costs in the Dennison Manufacturing Company during the 1920s and 1930s," *Accounting Historians Journal*, Vol. 20, No. 2: 83-94.
- Vollmers, G.L. (1996), "Accounting for Idle Capacity: Its Place in the Historical Cost Literature and Conjecture about its Disappearance," *Accounting Historians Journal*, Vol. 23, No. 1: 25-49.
- Vollmers, G.L. (1999), "Using Distribution Costs in Decision Making at the Dennison Manufacturing Company, 1909 to 1949," *Accounting Historians Journal*, Vol. 26, No. 1: 127-151.
- Vollmers, G.L. (2003), "Industrial Slavery in the United States: The North Carolina Turpentine Industry 1849-61," *Accounting, Business & Financial History*, Vol. 13, No. 3: 369-392.
- Walker, S.P. (1991), "The Defence of Professional Monopoly: Scottish Chartered Accountants and 'Satellites in the Accountancy Firmament' 1854-1914," *Accounting, Organizations and Society*, Vol. 16, No. 3: 257-283.
- Walker, S.P. (1993), "Anatomy of a Scottish CA Practice: Lindsay, Jamieson & Haldane 1818-1918," *Accounting, Business & Financial History*, Vol. 3, No. 2: 127-154.
- Walker, S.P. (1995), "The Genesis of Professional Organization in Scotland: A Contextual Analysis," *Accounting, Organizations and Society*, Vol. 20, No. 4: 285-310.
- Walker, S.P. (1996a), "The Criminal Upperworld and the Emergence of a Disciplinary Code in the Early Chartered Accountancy Profession," *Accounting History*, Vol. 1, No. 2: 7-35.
- Walker, S.P. (1996b), "Laissez-faire, Collectivism and Companies Legislation in Nineteenth-Century Britain," *British Accounting Review*, Vol. 28, No. 4: 305-324.
- Walker, S.P. (1998a), "How to Secure your Husband's Esteem. Accounting and Private Patriarchy in the British Middle Class Household during the Nineteenth Century," *Accounting, Organizations and Society*, Vol. 23, No. 5/6: 485-514.
- Walker, S.P. (1998b), "More Sherry and Sandwiches? Incrementalism and the Regulation of late Victorian Bank Auditing," *Accounting History*, Vol. 3, No. 1: 33-54.
- Walker, S.P. (2000a), "Benign Sacerdotalist or Pious Assailant. The Rise of the Professional Accountant in British Management," *Accounting, Organizations and Society*, Vol. 25, No. 3: 313-323.

- Walker, S.P. (2000b), "Encounters with Nazism: British Accountants and the Fifth International Congress on Accounting," *Critical Perspectives on Accounting*, Vol. 11, No. 2: 215-245.
- Walker, S.P. and Lee, T.A. (1999), *Studies in Early Professionalism: Scottish Chartered Accountants 1853-1914* (New York: Garland Publishing, Inc.).
- Walker, S.P. and Llewellyn, S. (2000), "Accounting at Home: Some Interdisciplinary Perspectives," *Accounting, Auditing & Accountability Journal*, Vol. 13, No. 4: 425-449.
- Walker, S.P. and Mitchell, F. (1996), "Propaganda, Attitude Change and Uniform Costing in the British Printing Industry, 1913-1939," *Accounting, Auditing & Accountability Journal*, Vol. 9, No. 3: 98-126.
- Walker, S.P. and Mitchell, F. (eds.) (1997), *Trade Associations and Uniform Costing in the British Printing Industry, 1900-1963* (New York and London: Garland Publishing, Inc.).
- Walker, S.P. and Mitchell, F. (1998), "Labor and Costing: The Employees' Dilemma," *Accounting Historians Journal*, Vol. 25, No. 2: 35-62.
- Walker, S.P. and Shackleton, K. (1995), "Corporatism and Structural Change in the British Accountancy Profession, 1930-1957," *Accounting, Organizations and Society*, Vol. 20, No. 6: 467-503.
- Walker, S.P. and Shackleton, K. (1998), "A Ring Fence for the Profession: Advancing the Closure of British Accountancy 1957-70," *Accounting, Auditing & Accountability Journal*, Vol. 11, No. 1: 34-71.
- Walsh, E.J. and Stewart, R.E. (1993), "Accounting and the Construction of Institutions: The Case of a Factory," *Accounting, Organizations and Society*, Vol. 18, No. 7/8: 783-800.
- Whittington, G. (1999), "The FASB's Conceptual Framework Survives a Marxist Critique: A Commentary on Bryer," *Critical Perspectives on Accounting*, Vol. 10, No. 5: 671-682.
- Williams, R.B. (1997a), *Accounting for Steam and Cotton: Two Eighteenth Century Case Studies* (New York and London: Garland Publishing, Inc.).
- Williams, R.B. (1997b), "Inscribing the Workers: An Experiment in Factory Discipline or the Inculcation of Manners? A Case in Context," *Accounting History*, Vol. 2, No. 1: 35-59.
- Williams, R.B. (1999a), "Lifting Stones: A Place for Microhistory in Accounting Research?" *Accounting History*, Vol. 4, No. 1: 59-78.
- Williams, R.B. (1999b), "Management Accounting Practice and Price Calculation at Boulton and Watt's Soho Foundry: A Late 18th Century Example," *Accounting Historians Journal*, Vol. 26, No. 2: 65-87.
- Williamson, O. E. (1985), *The Economic Institutions of Capitalism* (New York: The Free Press).
- Wootton, C.W. and Kemmerer, B.E. (2000), "The Changing Genderization of the Accounting Workforce in the US, 1930-90," *Accounting, Business & Financial History*, Vol. 10, No. 2: 169-190.
- Wootton, C.W. and Tonge, S.D. (1993), "Where Do Clients Go when an Accounting Firm Goes Bankrupt?: The Case of Laventhol & Horwath," *Abacus*, Vol. 29, No. 2: 149-159.
- Wootton, C.W. and Wolk, C.M. (1992), "The Development of 'The Big Eight' Accounting Firms in the United States, 1900-1990," *Accounting Historians Journal*, Vol. 19, No. 1: 1-27.
- Yamey, B.S. (1947), "Notes on the Origin of Double-Entry Bookkeeping," *Accounting Review*, Vol. 22, No. 3: 263-272.
- Young, J.J. (1994), "Outlining Regulatory Space: Agenda Issues and the FASB," *Accounting, Organizations and Society*, Vol. 19, No. 1: 83-109.

- Young, J.J. (1996), "Institutional Thinking: The Case of Financial Instruments," *Accounting, Organizations and Society*, Vol. 21, No. 5: 487-512.
- Young, J.J. and Mouck, T. (1996), "Objectivity and the Role of History in the Development and Review of Accounting Standards," *Accounting, Auditing & Accountability Journal*, Vol. 9, No. 3: 127-147.
- Young, J.J. and Preston, A. (1996), "Are Accounting Researchers under the Tyranny of Single Theory Perspectives?" *Accounting, Auditing & Accountability Journal*, Vol. 9, No. 4: 107-111.
- Zeff, S.A. (1998), "Independence and Standard Setting," *Critical Perspectives on Accounting*, Vol. 9, No. 5: 535-543.
- Zeff, S.A. (1999), "The Evolution of the Conceptual Framework for Business Enterprises in the United States," *Accounting Historians Journal*, Vol. 26, No. 2: 89-131.
- Zeff, S.A. (2000a), *Henry Rand Hatfield: Humanist, Scholar, and Accounting Educator* (New York: JAI Press).
- Zeff, S.A. (2000b), "John B. Canning: A View of His Academic Career," *Abacus*, Vol. 36, No. 1: 4-39.

APPENDIX A

Major Projects in Accounting History (1990-2000)

Author(s)	Topical Area	Citations*
Aiken, M. & Lu, W.	Chinese accounting	AL 93a,b,c,98
Amernic, J.H. & Craig, R.J.	Accounting rhetoric	A96;AC92,00a,b;Clarke,C, &A99
Boyns, T., Edwards, J.R., & Anderson, M.	British cost accounting	B93;BE96a,b,97;EBA95; BAE96;B,E,&Nikitin97; Matthews,AE98
Bryer, R.A.	Marxist historiography	B91,93a,b,94a,b,95,98a,b, 99a,b,00a,b
Buckmaster, D.A.	Income smoothing	B92,97,01
Carmona S., Ezzamel, M.A. & Gutierrez, F.	Royal Tobacco Factory (Spain)	CEG97,98,02
Carnegie, G. D.	Australian pastoral accounting	G93a,95,97
Carnegie, G. D. & Parker, R.H.	Early Australian accounting	C93b,CP94,96,99;C &Varker95;C,P,&Wigg00
Chandler, R.A. & Edwards, J.R.	British auditing history	C97a,b;CE94a,b,96;C,E, &Anderson93
Chua, W.-F.	Historiography	C96,98;C&Degeling93
Coombs, H.M. & Edwards, J.R.	UK municipal accounting	CE93,94,96;C,E,&Greener97
Edwards, J.R., Anderson, M., & Matthews, D.	British financial accounting	E91,92;AEM96;EAM97
Fleischman, R.K.	Historiography	F00;F,Kalbers,&Parker96; F,Mills,&Tyson96;F&Tyson97
Fleischman, R.K. & Parker, L.D.	British Industrial Revolution	FP90,91,92,97
Fleischman, R.K. & Tyson, T.N.	US cost accounting history	FT96,98,99,00a
Flesher, D.L.	US South accounting	Schmelzle&F91;Barney&F94; McCoy&F98
Fogarty, T.J.	US standard setting	F92,98;F,Ketz,&Hussein92; F,Hussein,&Ketz94
Funnell, W.N.	Governmental auditing	F90,94,96b,97,98b
Gallhofer, S. & Haslam, J.	Bentham in accounting history	GH94a,b,96
Graves, O.F.	German accounting history	G91,92;G,Dean,&Clarke89
Gwilliam, D.R. & Macve, R.H.	Insurance and Lloyd's	MG93;Horton&M93;G,M, &Meeks00
Hammond, T.D.	African-American accountants	H97b,02;H&Streeter97
Hammond, T.D.	Gender issues	H97a,c;H&Oakes92; H&Preston92
Hooper, K.S., Pratt, M.J., & Kearins, K.N.	New Zealand indigenous people and accounting	HPK93;HP93,95;HK97
Hoskin, K.W. & Macve, R.H.	US cost accounting history	HM90,94,96,00
Jones, M.J.	Accounting at Oxford	J91,92,94a,b
Jones, S. & Aiken, M.E.	UK Companies Acts	JA94,95,99;J95,97,99
Kirkham, L.M & Loft, A.	Gender issues	K92,97;L92;K&L93
Lee, T.A.	Professionalization (Scotland)	L95a,96,97b,00;Walker&L99
Lee, T.A.	Controlling accounting research	L95b,97a,98;L&Williams99

Author(s)	Topical Area	Citations*
Lemarchand, Y.	French industrial accounting	L93,94,99;L&Parker96
Llewellyn, S. & Walker, S.P.	Domestic accounting	W98a;LW00a,b;WL00
Maltby, J.	British auditing	M98,99a,b,00a,b; Bowden&M98
Mattessich, R.V.	Near Eastern/Indian accounting	M94,98a,b,c
McKinstry, S.	UK industrial accounting	M93,96,99;Fleming,M, &Wallace00
McMillan, K.P.	Early US professionalization	M98a,b,99
McSweeney, B.	Accounting ambiguity	M97,00;M&Duncan98
McWatters, C.S.	Canadian accounting history	M93,95,98
Merino, B.D.	Historiography	M93,98;M&Mayer93
Michael, R.R.	Quincy Mining Company	M94,96;M&Nelson98
Mills, P.A.	Accounting and the law	M90,93b,94;M&Harmon94; M&Young99
Mouck, T.	Accounting theory	M92,93,94,95a,b,98,00
Napier, C.J.	Historiography	N96,98;Miller&N93; Carnegie&N96
Neu, D.	Canadian indigenous people and governance	N99,00a,b
Nikitin, M.	French industrial accounting	N90,96; Boyns,Edwards,&N97
Oakes, L.S., Covalleski, M.A., & Dirsmith, M.W.	Labor-management relations	OC94;C,D,&Samuel95;OCD99
Oldroyd, D.	Pre-modern accounting	O95,97,98
Oldroyd, D.	British coal-mining history	O96,99;Fleischman&O01; Brackenborough,McLean, &O01
Parker, L.D.	Historiography	P97,99;Fleischman,Kalbers, &P96;P&Roffey97;Guthrie,P, &Gray98
Parker, R.H.	Biographical studies	P96,97;Carnegie&P96; Carnegie,P,&Wigg00
Poullaos, C. & Chua, W.-F.	Australian professionalization	P93,94;CP93,98
Preston, A.M.	Hospital accounting	P92;P,Cooper,&Coombs92; P,Chua,&Neu97
Previts, G.J.	Historiography	P,Parker,&Coffman90a,b; P&Robinson96
Radcliffe, V.S.	Governmental auditing	R97,98,99;R,Cooper, &Robson94
Richardson, A.J.	Canadian accounting history	R97,00;Lew&R92
Scorgie, M.E.	India/China accounting history	S90;S&Nandy92;Reiss,S, &Rowe96;S&Ji96
Scorgie, M.E.	Biographical studies	S93,95;S&Joiner95
Shackleton, J.K.	British professionalization	S95,99;S&Walker98; Walker&S95,98
Spraakman, G.P.	Hudson's Bay Company	S99,Roy&S96;S&Davidson98; S&Wilkie00
Toms, J.S.	Lancashire cotton industry	T94,98;Higgins&T97
Tyson, T.N.	US industrial accounting	T90,92,93,95,97,98
Vent, G.A. & Milne, R.A.	Mining accounting	VM97,00;V&Birk93
Vollmers, G.L.	US industrial accounting	V93,96,99

Author(s)	Topical Area	Citations*
Walker, S.P.	British professionalization	W91,93,95,96a,98b,00
Walker, S.P. & Mitchell, F.	British printing industry	WM96,97,98
Williams, R.	British Industrial Revolution	W97a,b,99a,b
Wootton, C.W.	US public accounting	W&Olson91;W&Wolk92; W&Tonge93;W&Kemmerer00
Young, J.J.	US standard setting	Y94,96;Y&Mouck96
Zeff, S.A.	US financial accounting	Z98,99,00a,b

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