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Juan Banos-Sanchez Matamoros

Fernando Gutierrez-Hidalgo

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Juan Baños-Sánchez Matamoros
UNIVERSIDAD PABLO DE OLAVIDE
and
Fernando Gutiérrez-Hidalgo
UNIVERSIDAD PABLO DE OLAVIDE

PATTERNS OF ACCOUNTING HISTORY LITERATURE: MOVEMENTS AT THE BEGINNING OF THE 21ST CENTURY

Abstract: This paper addresses and updates the challenge made by Carmona [2004] regarding the need to broaden the accounting history literature into periods, settings, and sectors outside those traditionally published in specialist journals. For this purpose, we review three international journals – the *Accounting Historians Journal*; *Accounting, Business & Financial History*; and *Accounting History* – and two national publications – *Rivista di Contabilita e Cultura Aziendali* (Italy) and *De Computis* (Spain) – over the period 2000-2008. The results show changes in the publishing patterns of accounting history research. We also explore whether non-Anglo-Saxon researchers have widened the settings, periods, and sectors studied from those of Anglo-Saxon researchers, thus altering the traditional focus of accounting history research.

INTRODUCTION

Accounting history is currently a dynamic area in accounting research, especially since the early 1990s [Fleischman and Radcliffe, 2005]. In particular, Carmona and Zan [2002, p. 291] considered the 1990s “a golden age” of accounting history research [see also, Fleischman and Radcliffe, 2005]. This improvement came about because of the contributions of accounting history congresses and publications, as well as the efforts of leading accounting history journals, particularly the *Accounting Historians Journal* (AHJ), *Accounting History* (AH), and *Accounting, Business & Financial History* (ABFH) [Carmona and Zan, 2002]. Carnegie and Potter [2000] and Anderson [2002] have also remarked on developments in this area.

In spite of this improvement, most of the literature has been by Anglo-Saxon authors devoted to Anglo-Saxon settings, centered primarily on the 19th and 20th centuries and on private organizations. Scholars from other communities, such as

Italy, France, Portugal, and Spain, have also published in those journals during the 1990s, although only moderately [Carnegie and Potter, 2000; see also, Carmona and Boyns, 2002; Carmona and Zan, 2002; Fleischman and Radcliffe, 2005; Carmona and Ezzamel, 2006]. Nonetheless, these same authors, despite the wealth of archival resources available to them, continued this focus on the 19th and 20th centuries and private organizations.

For this reason, in 2004, Carmona [2004, p. 9] pointed out the need to consider the research of non-Anglo-Saxon authors and to face up to the fact that “such a broadening of the discipline represents the most important challenge for accounting historians in the years to come.” The efforts of non-Anglo-Saxon communities to improve their publishing rates in international journals through special issues or conferences and congresses, particularly at the beginning of the 21st century, should result in a higher level of dissemination of their research. Thus, the aim of this paper is to confirm whether Carmona’s [2004] challenge has been fulfilled in the first years of the 21st century. It does so by exploring whether there has been an improvement in the publication of the work of non-Anglo-Saxon authors, and whether this research has widened the settings, periods, and sectors previously studied, thus changing the traditional focus in leading journals on accounting history.

For this purpose, we have analyzed the papers published in the international specialist journals in accounting history, namely *AHJ*, *ABFH*, and *AH*, over the period 2000-2008. We also reviewed two emergent national accounting history publications from Latin Europe – the Italian *Rivista di Contabilità e Cultura Aziendali (RCCA)* and the Spanish *De Computis (DC)* [Hernández-Esteve, 2008] – to compare our findings with the international journals. This enables us to extract some conclusions on the contributions of Anglo-Saxon compared to non-Anglo-Saxon research on accounting history. We have considered for the purpose of this study the U.S., the U.K., Canada, Australia, and New Zealand (NZ) as Anglo-Saxon countries, and Italy, France, Portugal, and Spain as Latin.

Our findings reflect the stability of the statistics on Anglo-Saxon authors, settings, and times centered on the 19th and 20th centuries during the period studied (2000-2008). However, there is, although at a more national level, an emerging community of non-Anglo-Saxon authors supporting new settings, periods, and sectors in international journals. This provides a new perspective on earlier findings by Carnegie and Potter [2000], improving the statistics on the number of settings and periods studied by

non-Anglo-Saxon authors. While there is growing interest by this community in international journals, collaboration appears to be an interesting means to enrich the breadth of accounting research. However, it is not common among scholars, especially those from non-Anglo-Saxon countries [Fleischman and Schuele, 2009]. Additionally, the indexation of national journals in leading databases could help foster a broader interest in scholarship emanating from non-Anglo-Saxon sources.

The remainder of the paper is structured as follows. The second section elaborates on comments made in the introduction on the two literature streams. The third section explains the methodology by which the data were generated, while in the fourth section the results are provided. The final section contains the analysis, conclusions, and some directions for further research.

PRIOR LITERATURE

Most researchers in accounting history have traditionally been from Anglo-Saxon (English-speaking) countries, mainly the U.S., the U.K., Canada, Australia, and New Zealand (NZ). Carnegie and Potter [2000, p. 194] reviewed the papers published in *AH*, *ABFH*, and *AHJ* during the 1990s and concluded that there was “a relatively insular international accounting history research community,” dominated by a relatively small number of authors from the U.K, the U.S., and Australia [Anderson, 2002; Carmona, 2004; Williams and Wines, 2006]. Furthermore, they found that the settings studied were predominately Anglo-Saxon, centered on the 19th and 20th centuries. Moreover, following the taxonomy in Carnegie and Napier [1996], most of the studies were classified as “business history” or “surviving business records” with public-sector accounting viewed as a potential area for “further research” [Carnegie and Potter, 2000, p. 195]. Finally, they concluded that the authors of these published papers were unlikely to collaborate with those from other countries or regions [see also, Fleischman and Schuele, 2009]. These are not specific features of the broader accounting discipline as Anglo-Saxon authors are present in many other accounting research areas and also populate the boards of many premier accounting journals [Sikka et al., 1995; Lee, 1997; Carmona et al., 1999].

Carnegie and Potter [2000] likewise remarked on the scarcity of literature from non-Anglo-Saxon countries despite their long accounting history traditions and plentiful, untapped

archives available in European countries (e.g., Italy, France, Portugal, and Spain), and even other continents (e.g., Asia and South America). Italian authors, for instance, have a long tradition of research in accounting history [Carmona, 2005; Giovannoni and Riccaboni, 2009]. The emergence of the *Società Italiana di Storia della Ragioneria* (Italian Society of Accounting History) is just one example of the productive directions accounting history study in Italy has taken [Cinquini and Marelli, 2007; Cinquini et al., 2008]. The emergence of national journals on accounting history, such as the *Rivista de Contabilità e Cultura Aziendale* [Carnegie and Rodrigues, 2007], is likewise encouraging. France has also added recently to accounting history research but with “relevant findings that have been published in well regarded journals” [Carmona, 2005, p. 4; see also, Boyns et al., 1997; Boyns and Nikitin, 2001]. Portuguese scholars have just begun to contribute historical output, mainly concerning the 18th and 19th centuries, and have also begun to arrive on the international circuit through organizing workshops (e.g., the 3rd EIASM Workshop on Management and Accounting in a Historical Perspective in 2002) and conferences such as the fourth Accounting History International Conference in 2005, reported by Rodrigues [2006]. Finally, Spain has taken a dynamic role in the study of accounting history, taking into account all the publications on accounting development in that country [Hernández-Esteve, 2005; Carrasco Díaz et al., 2009].

In general terms, this non-Anglo-Saxon research community has focused on periods and scenarios not aligned and mostly unknown by most Anglo-Saxon authors [Carmona and Boyns, 2002; Carmona, 2004]. Thus, scholars from Italy, France, Portugal, and Spain, in a certain sense, have widened the frontiers of accounting history research predating the 19th century and in settings far removed from the Anglo-Saxon experience. Nevertheless, the literature emanating from such communities has commonly appeared in special issues of international journals [Fleischman and Radcliffe, 2005], including the individual special issues of *ABFH* devoted to France, Italy, and Spain, or special issues devoted to settings unrelated to the industrial revolution as, for example, the single *AH* issue on religion [Carmona and Ezzamel, 2006]. However, despite these developments, the overall number and diversity of settings, periods, and sectors in publications by authors from non-English-speaking countries remained far below that of the native English-speaking countries during the 1990s. Indeed, Carmona [2004, p. 16] found that “only two of the 276 [from a sample of works authored by

non-Anglo-Saxon authors]...were published in international generalist journals.” Thus, a substantial amount of research on accounting history from these emerging areas has received little attention from the broader accounting history community [Walker, 2005] because of the lower dissemination than works published in international journals [Carmona, 2004].

METHODOLOGY

For this analysis, we selected the three specialist, international, accounting-history journals, *AHJ*, *ABFH*, and *AH*. For the selection of journals, we used the same criteria as did Carnegie and Potter [2000] and chose the period 2000–2008 for a better comparison of our findings with theirs.

To support our evidence for non-Anglo-Saxon scholars, we have resorted to *RCCA* and *DC*, specialist journals in accounting history from Italy and Spain respectively, as representative publications of two leading countries in accounting history research in Europe [Hernández-Esteve, 2008]. As the journal’s aims declare, *RCCA* is devoted to “articles on issues coherent with the scientific objectives of the Italian Society of Accounting History such as: history and development of ‘*economia aziendale*,’ accounting history, history of the firm, history of the accounting profession.” *RCCA* is therefore the principal Italian journal devoted to accounting history. In spite of this, *RCCA* seeks to publish articles which are not necessarily historical [Carnegie and Rodrigues, 2007] and, consequently, have not been considered in this study. In contrast, the Spanish *DC* “will seek contributions from prestigious accounting history authors willing to submit to the peer-review procedure.” Esteban Hernández-Esteve founded this journal in 2004 wherein most articles are written in Spanish although works written in Italian, French, German, and Portuguese have been welcomed.

As in Carnegie and Potter [2000], we have used individual articles as the unit of analysis. We did not include editorial boards, comments, or book reviews as these are not normally considered research [Carnegie and Potter, 2000; Carmona, 2004]. For each article, we considered the number of authors, the country of the affiliated institution of the authors, the date of publication, the period studied, and coauthorship if any.

Furthermore, to understand whether the frequent calls for the study of settings unrelated to private firms was answered [Carmona and Zan, 2002; Carmona and Boyns, 2002], we added a variable for the “studied sector”; that is, whether the case

under investigation belonged to the public, private, religious, or other sectors. The final category included works not clearly linked or identified with any particular period or setting.

RESULTS

After reviewing *AHJ*, *ABFH*, *AH*, *RCCA*, and *DC*, we selected 494 papers written by 783 authors, accumulated from more than a dozen different countries and a mean of 1.6 authors per paper. The sample averaged 55 papers per year during the period of study considered, attesting clearly to the productivity of this branch of accounting research. The tables that follow comprehensively reflect the results in this study.

Table 1 is a summary of articles that appeared in *AHJ*. We can see that this journal published 120 papers by 210 authors, or 1.8 authors per paper with an average of 13.3 articles per volume during the period 2000-2008. Looking at the authors' nationalities, we observe that most are from Anglo-Saxon countries. Specifically, 83% of the published articles were from the U.S., the U.K., or Australia. The greatest number of contributions was from the U.S., followed by the U.K. and Australia in that order. A mere 3% were from either Italy or Spain.

In terms of coauthorship, 64 of the papers had two or more authors. The majority of these are from the U.S. (66%), followed by those originating from the U.K. (20%). Eight of the 64 papers (13%) had both Anglo-Saxon and non-Anglo-Saxon coauthors, and three papers (5%) had only non-Anglo-Saxon coauthors. Most of the articles were concerned with settings in the 19th and 20th century (some 70% of all articles). In practical terms, almost nothing in this journal was set before the 18th century. Most of the articles concerned private firms (58%), while religious organizations received relatively little attention (2%).

Table 2 provides the same information for *ABFH*, with 153 articles authored by 232 authors or 1.5 authors per paper. For the years considered, there is an increase in the number of articles published in this journal each year, with the exceptions of 2003 and 2008. However, it needs to be recalled that some special issues of this journal were devoted to specific countries (Japan in 2001, Spain in 2002, Germany in 2005, and Italy in 2007) or topics (mechanization and computers in banking in 2004), helping to increase the number of articles in some years. In any case, the average number of articles per year was 17.

Regarding the nationalities of the authors, we observed that most (63%) were from Anglo-Saxon countries. The most promi-

TABLE 1
Accounting Historians Journal

Author country/year	2000	2001	2002	2003	2004	2005	2006	2007	2008	TOTAL	Percentage (%)
US	20	26	4	6	7	10	14	10	12	109	52
UK	4	2	5	6	5	15	5	4	4	50	24
Australia	1	1	2		1		7	2		14	7
Canada		1	2				3	1		7	3
Italy					1	1			4	6	3
Spain			1		1	4				6	3
Portugal				3				2		5	2
Other	1	1		3	1		2	2	3	13	6
Authors	26	31	14	18	16	30	31	21	23	210	100
Articles	14	17	11	11	13	15	15	12	12	120	
Percentage (%)	12	14	9	9	11	13	13	10	10	100	
Period of study	2000	2001	2002	2003	2004	2005	2006	2007	2008	TOTAL	Percentage (%)
Pre-14th			1	1	3			1	1	7	6
14th	1	1								2	2
15th								1	1	2	2
18th		1		5	4	3	1	1	2	17	14
19th	6	5	8		1	5	5	1	5	36	30
20th	5	9	2	4	3	7	7	8	3	48	40
Undated	2	1		1	2		2			8	7
Total	14	17	11	11	13	15	15	12	12	120	100
Sector studied	2000	2001	2002	2003	2004	2005	2006	2007	2008	TOTAL	Percentage (%)
Private	5	9	4	8	9	10	11	7	7	70	58
Public	5	1	4		2	1	2	2	3	20	17
Religious				1					1	2	2
Other	4	7	3	2	2	4	2	3	1	28	23
Total	14	17	11	11	13	15	15	12	12	120	100

Coauthorship	US	UK	Australia	Canada	Italy	Spain	Portugal	France	Other	TOTAL	Percentage (%)
US	33	6	1						2	42	66
UK		10	1	1	1					13	20
Australia			1				1		3	5	8
Canada								1		1	2
Italy					1					1	2
Spain						1				1	2
Portugal							1			1	2
									TOTAL	64	100

TABLE 2
Accounting, Business & Financial History

Author country/year	2000	2001	2002	2003	2004	2005	2006	2007	2008	TOTAL	Percentage (%)
US	11		1	4	2	2	4	2		26	11
UK	10	9	12	6	9	4	24	7	3	84	36
Australia	2	1		6	2	3	3	2	11	30	13
Canada				1		2			1	4	2
New Zealand					2					2	1
Italy			5		2			20	1	28	12
France		4	1		2			2	3	12	5
Spain	1		15			5				21	9
Other		8		2		6	2		7	25	11
Authors	24	22	34	19	19	22	33	33	26	232	100
Articles	15	18	21	13	14	14	20	21	17	153	
Percentage (%)	10	12	14	8	9	9	13	14	11	100	
Period of study	2000	2001	2002	2003	2004	2005	2006	2007	2008	TOTAL	Percentage (%)
Pre-14th						1	1		1	4	3
16th			2					1		3	2
17th		1		1		1		1		4	3
18th			4		1	1	5	1	1	13	8
19th	2	5	5	4	2	4	2	5	3	38	25
20th	1	10	9	7	10	6	11	8	11	77	50
Undated	1	2	1	1	1	1	1	5	1	14	9
Total	4	18	21	13	14	14	20	21	17	153	100
Sector studied	2000	2001	2002	2003	2004	2005	2006	2007	2008	TOTAL	Percentage (%)
Private	3	2	7	2	9	5	3	7	9	53	35
Public		7	6	4	3	7	10	4	3	48	31
Religious			1	2			1		1	5	3
Other	1	9	7	5	2	2	6	10	4	47	31
Total	4	18	21	13	14	14	20	21	17	153	100

Coauthorship	US	UK	Australia	NZ	Canada	Italy	France	Spain	Other	TOTAL	Percentage (%)
US	8	1							1	10	16
UK		18	2					2	3	25	41
Australia			7		1					8	13
NZ				1						1	2
Canada									1	1	2
Italy						9				9	15
France							1			1	2
Spain								5		5	8
Other									1	1	2
									TOTAL	61	100

ment among these were authors from the U.K. (36%), followed by Australia (13%). Interestingly, Italian authors accounted for 12% of the total. This exceeded the contribution of U.S. authors (11%), primarily because of the 2007 special issue devoted to Italy. If we exclude this issue, the proportion of Italian authors falls to just 4%. Spanish authors comprised 9% of the sample, again because of the special issue in 2002. After excluding this issue, the contribution of Spanish authors would be only 3%. As shown, 61 papers were by two or more authors, representing 40% of total papers. Specifically, collaboration between U.K. authors was the most common (18 papers), followed by collaborations between Italian authors (nine papers, again the result of the 2007 special issue on Italy).

The papers published in *ABFH* were mainly devoted to 19th and 20th century material, comprising 75% of all works. This preponderance holds despite the special issues devoted to other countries which might have been expected to feature other settings and periods. The *ABFH* papers were distributed across private, public, and other institutional sectors. However, just 3% of the papers concerned religious organizations.

Table 3 provides similar information for *AH* with 112 articles in the new century, authored by 186 contributors. The average was 1.7 authors per article.¹ The number of papers published each year has grown over time, reaching a peak of 18 papers in 2006, including a special issue on religious organizations. Elsewhere, there is an average of 12.4 articles each year. As in the other journals, most authors (77%) were from Anglo-Saxon countries, led by the U.S. (31%), Australia (18%), and the U.K. (17%). Spain was the main non-Anglo-Saxon country represented in this journal (9%), followed by Italy and Portugal (4% each).

Author collaboration was also a common feature of this journal, 56 articles or 50% of the papers published, with the most frequent coauthoring teams from the U.S. (20 papers or 36% of the total), followed by U.K. and Australian authors (12% each). Spanish and NZ academics coauthored four papers (7% each), with two papers (4%) coauthored by academics from Italy and Portugal. The study periods mainly concerned the 19th and 20th centuries (about 69% of all papers). However, the journal also published papers that dealt with settings in a wide variety

¹During the period 200-2008, *Accounting History* was published with different annual frequencies – 2000-2203, biannually; 2004-2005, tri-annually; 2006 forward, quarterly.

TABLE 3
Accounting History

Author country/year	2000	2001	2002	2003	2004	2005	2006	2007	2008	TOTAL	Percentage (%)	
US	4	1	4	7	13	9	5	9	6	58	31	
UK	4	3	4	1	1	4	3	4	7	31	17	
Australia	2	4	3	2	7	7	4		5	34	18	
New Zealand	1		2	3	2		2	4		14	8	
Canada	2		1			1		1	1	6	3	
Italy				1			7			8	4	
France		1	1				2			4	2	
Spain	3	2	1	2	1	1	6			16	9	
Portugal					3			3	2	8	4	
Other	1			1			1		4	7	4	
Authors	17	11	16	17	27	22	30	21	25	186	100	
Articles	9	9	11	10	14	13	18	11	17	112		
Percentage (%)	8	8	10	9	13	12	16	10	15	100		
Period of study	2000	2001	2002	2003	2004	2005	2006	2007	2008	TOTAL	Percentage (%)	
Pre-14th					1	1	1			3	3	
14th				1			1			2	2	
15th									1	1	1	
16th			1				1			2	2	
17th			2	1			1			4	4	
18th	2	1		1	3	1	2	2	2	14	13	
19 th	2	3	2	1	7	3	3	2		23	21	
20th	5	4	6	6	2	6	6	7	12	54	48	
Undated		1			1	2	3		2	9	8	
Total	9	9	11	10	14	13	18	11	17	112	100	
Sector studied	2000	2001	2002	2003	2004	2005	2006	2007	2008	TOTAL	Percentage (%)	
Private	9	5	9	8	10	11	6	2	10	70	63	
Public		3	2	1	2	1	3	8	4	24	21	
Religious							5			5	4	
Other		1		1	2	1	4	1	3	13	12	
Total	9	9	11	10	14	13	18	11	17	112	100	
Coauthorship	US	UK	Australia	NZ	Canada	Italy	France	Spain	Portugal	Other	TOTAL	Percentage (%)
US	20		1							1	22	39
UK		7	1					1			9	16
Australia			7		1						8	14
NZ				4						1	5	9
Canada					1						1	2
Italy						2					2	4
France							1				1	2
Spain								4			4	7
Portugal									2		2	4
Other										2	2	4
										TOTAL	56	100

of different periods. Some 63% of the papers concerned private companies and institutions, while 21% dealt with public organizations or institutions relating to state administration.

RCCA is the first of the national journals considered (Table 4). This journal first appeared in 2001, which may explain why it has published just 64 papers (eight articles per year) by 73 authors (1.1 authors per paper). However, the number of papers published each year has progressively fallen, with 11 in each of the first two years, but only five in 2007 and three in 2008. The nationality of most authors was Italian (93%) with three authors from Russia and two from Spain. In practical terms, there was no evidence of collaboration aside from Italian authors who co-authored eight of the nine papers. Clearly, its national character is reflected in such numbers.

Interestingly, most of the papers (61%) related to the 20th century despite the purported tradition and ability of Italian authors to explore other periods and settings [Carnegie and Potter, 2000; Zan, 2004; Carmona, 2005]. Studies for the period from before the 14th through the 18th centuries represent 21% of the total, with peaks in centuries earlier than the 14th and the 19th century (6% in each case). Many of the papers did not study any specific organization. Therefore, 50% of the works belonged to the "Other" category. As discussed, this category included works not clearly linked or identified with any period or setting. Leaving this aside, most of the works considered private institutions (44%); paradoxically, just one paper was devoted to religious organizations.

DC commenced in 2004 (Table 5) and has published 45 works authored by 72 authors (1.6 authors per article). The number of works per year has been relatively constant, with a peak of 11 published articles in 2005. On average, nearly ten articles were published each year, except in 2004, when there was a single issue. In terms of the nationalities of the contributors, they were overwhelmingly Spanish (accounting for 72% of all works). However, *DC* also published the work of Italian authors (6%), and 2% of the papers were written by academics from the U.K. Neither Australian nor U.S. authors have published in this journal. The most "international" year was 2004, with papers published from Italy, Spain, France, the U.K., and other countries.² A clear decrease in international contributions followed

²This was the first issue and was comprised of articles by "excellent researchers invited by the Editorial Board" [Editorial Board of *DC*, 2004, note of the authors]

TABLE 4*Rivista di Contabilita e Cultura Aziendale*

Author country/year	2001	2002	2003	2004	2005	2006	2007	2008	TOTAL	Percentage (%)
Spain	2								2	3
Italy	8	11	10	9	8	12	5	5	68	93
Other	1						2		3	4
Authors	11	11	10	9	8	12	7	5	73	100
Articles	11	11	10	8	7	9	5	3	64	
Percentage (%)	17	17	16	13	11	14	8	5	100	
Period of study	2001	2002	2003	2004	2005	2006	2007	2008	TOTAL	Percentage (%)
Pre-14th	2	2							4	6
15th				1					1	2
16th	1								1	2
17th				1					1	2
18th				1		1			2	3
19th			1			2	1		4	6
20th	3	6	8	5	6	5	3	3	39	61
Undated	5	3	1		1	1	1		12	19
Total	11	11	10	8	7	9	5	3	64	100
Sector studied	2001	2002	2003	2004	2005	2006	2007	2008	TOTAL	Percentage (%)
Private	5	4	4	2	2	7	4		28	44
Public	1							2	3	5
Religious								1	1	2
Other	5	7	6	6	5	2	1		32	50
Total	11	11	10	8	7	9	5	3	64	100

Coauthorship	Italy	Other	TOTAL	Percentage (%)
Italy	8		8	89
Other		1	1	11
		TOTAL	9	100

up to 2007 and 2008, with papers only from Spain and elsewhere in the European Union. Collaborations, led by Spanish authors (68%), represented some 42% of all papers. As in the case of *RCCA*, the *DC* statistics are clear on its national audience.

The papers in *DC* covered all periods considered in this study, with peaks in the 19th and 20th centuries, seemingly despite the availability of primary sources from most other centuries [Parker, 1993]. Similarly, the journal published papers from all types of institutions without any clear evidence of bias (29% from public organizations, 24% from religious organizations, 20% from private organizations, and 27% in the "Other"

TABLE 5
De Computis

Author country/year	2004	2005	2006	2007	2008	TOTAL	Percentage (%)
UK	2					2	3
Canada		1	2			3	4
Italy	2	2				4	6
Spain	5	11	11	12	13	52	72
Other	1	1	5	2	2	11	15
Authors	10	15	18	14	15	72	100
Articles	6	11	10	9	9	45	
Percentage (%)	13	24	22	20	20	100	
Period of study	2004	2005	2006	2007	2008	TOTAL	Percentage (%)
Pre-14th	1			1		2	4
14th		2				2	4
16th	2	1		1	2	6	13
17th		1	2	2	1	6	13
18th	2	1	3	1		7	16
19th		2	2	4	2	10	22
20th	1	2	3		3	9	20
Undated		2			1	3	7
Total	6	11	10	9	9	45	100
Sector studied	2004	2005	2006	2007	2008	TOTAL	Percentage (%)
Private	1	1	1	5	1	9	20
Public	1	1	5	2	4	13	29
Religious	2	4	1	2	2	11	24
Other	2	5	3		2	12	27
Total	6	11	10	9	9	45	100
Language	2004	2005	2006	2007	2008	TOTAL	Percentage (%)
English	2	1	3	2	2	10	22
Italian	2	2				4	9
French	1					1	2
German		1				1	2
Spanish	1	7	7	7	7	29	64
Total	6	11	10	9	9	45	100

Coauthorship	UK	Canada	Spain	Other	TOTAL	Percentage (%)
UK			1		1	5
Canada			1	1	2	11
Spain			13		13	68
Other				3	3	16
				TOTAL	19	100

category). One peculiar feature of this journal was that articles could be written in languages other than Spanish. Up to 2008, they were mainly in Spanish, but also in English (22%), Italian (9%), and just a few in German and French (2% each).

ANALYSIS AND CONCLUSIONS

This work has attempted to respond to the challenge by Carmona [2004] regarding the need to broaden accounting history research to consider any literature that does not fit into what Carnegie and Potter [2000, p. 194] considered a “relative insular accounting history research community.” Thus, most of the literature in the 1990s was by Anglo-Saxon authors and centered on the 19th and 20th centuries and on settings close to them, with a clear trend to the investigation of private firms. Subsequently, there have been emerging communities in Italy, France, Portugal, and Spain that have started to engage in accounting history research. These communities have widened the settings and the periods studied beyond what is considered the conventional accounting history literature.

Following the description of the three specialist, international journals constituting the sample, we have constructed Table 6, which includes absolute values and percentages into brackets to help compare these international journals with the results found in Carnegie and Potter [2000]. Regarding the nationalities of the authors, the most “cosmopolitan” journal was *AH*, where authors from Australia and NZ authored only 26% of the published works. The remaining authors were distributed among other countries, but mainly from the U.S. and the U.K. In contrast, *AHJ* was the most “provincial” journal, with 50% of its works by U.S. academics. These findings correlate to those of Fleischman and Schuele [2009] in their analysis of coauthorship in accounting history. However, it is interesting to remark that 184 authors (29%) were not affiliated with an Anglo-Saxon institution, and from this group, 126 authors were Italian, French, Portuguese, or Spanish, 20% of the total amount. In their study of the 1990s, Carnegie and Potter [2000] found that 32 of 149 papers were authored by non Anglo-Saxon authors, with less than 9% affiliated with Italian, French, Portuguese, or Spanish institutions. Therefore, there has been a significant growth in the authorship breadth of papers written on accounting history. The specialist accounting history journals are now welcoming articles from Italian, French, Portuguese, and Spanish scholars.

Most studies were clearly linked to the 20th century, 46% of all papers as per Table 6, with some 25% of articles focusing on 19th century accounting. These patterns are similar to those found in Carnegie and Potter [2000]. In practical terms, there was scant literature on the 15th century (just 1% of all works). *ABFH* was the leading journal publishing papers on the 20th

TABLE 6
Summary – Absolute Values (Percentages)

Author country/journal	AHJ	ABFH	AH	TOTAL
US	109 (50)	26 (11)	58 (31)	193 (30)
UK	50 (23)	84 (36)	31 (17)	165 (26)
Australia	14 (6)	30 (13)	34 (18)	78 (12)
New Zealand	7 (3)	2 (1)	14 (8)	23 (4)
Canada	6 (3)	4 (2)	6 (3)	17 (3)
Italy	6 (3)	28 (12)	8 (4)	42 (7)
France		12 (5)	4 (2)	21 (3)
Spain	13 (2)	21 (9)	16 (7)	50 (8)
Portugal	5 (6)		8 (9)	13 (2)
Other	10 (5)	25 (11)	7 (4)	41 (6)
Authors	220 (34)	232 (36)	186 (30)	638 (100)
Total Articles	120 (31)	153 (40)	112 (29)	385 (100)
Coauthorship	64 (35)	61 (34)	56 (31)	181 (47)

Coauthorship	US	UK	Australia	NZ	Canada	Italy	Spain	Portugal	France	Other	TOTAL
US	61 (34)	7 (4)	2 (1)							4 (2)	74 (41)
UK		36 (20)	4 (2)		1 (1)	1 (1)	2 (1)			3 (2)	47 (26)
Australia			15 (8)		2 (1)			1(1)		3 (2)	21 (12)
NZ				5 (3)						1 (1)	6 (3)
Canada					1 (1)				1 (1)	1 (1)	3 (2)
Italy						12 (7)					12 (7)
Spain							10 (6)				10 (6)
Portugal								3 (2)			3 (2)
France									2 (1)		2 (1)
Other										3 (2)	3 (2)
											181 (100)

Studied sector	Private	Public	Religious	Other
AHJ	70 (36)	20 (22)	2 (16)	28 (32)
ABFH	53 (27)	28 (52)	5 (42)	47 (53)
AH	70 (36)	24 (26)	5 (42)	13 (15)
TOTAL	193 (100)	92 (100)	12 (100)	88 (100)

Period of study (cent.)	B/14th	14th	15th	16th	17th	18th	19th	20th	Timeless	TOTAL
AHJ	7 (6)	2 (2)	2 (2)			17 (14)	36 (30)	48 (40)	8 (7)	120 (100)
ABFH	4 (3)			3 (2)	4 (3)	13 (8)	38 (25)	77 (50)	14 (9)	153 (100)
AH	3 (3)	2 (2)	1 (1)	2 (2)	4 (3)	14 (13)	23 (21)	54 (48)	9 (8)	112 (100)
TOTAL	14 (4)	4 (1)	3 (1)	5 (1)	8 (2)	44 (11)	97 (25)	179 (46)	31 (8)	385 (100)

century (50%). Similarly, the 19th century was mainly explored in *AHJ* (30%), while *AH* articles were distributed across all of the centuries studied, although predominately centered on the 20th century (48%). Consequently, we can conclude that, in spite of the availability of sources and the growing numbers of non-Anglo-Saxon authors, the literature expansion during the period 2000–2008 continued to focus mainly on the 19th and 20th centuries.

The settings investigated were mainly private institutions (193 of 385 papers, or 50%), followed by public-sector analyses (92 of 385 papers, or 24%). This pattern differs significantly from the Carnegie and Potter [2000] study in which the public sector accounted for only 2.68% of the total number of papers and was thus identified as an avenue for further research in accounting history. The “Other” category in Table 6 is also high, with 88 of 385 papers (23%) of the total amount. However, the religious sector continues to receive scant attention (just 3%) despite calls for studies and analysis of religious organizations and special issues on the subject [Carmona and Boyns, 2002; Carmona and Zan, 2002; Carmona and Ezzamel, 2006]. *AH* and *AHJ* had 70 papers each devoted to private organizations while *ABFH* championed the public sector with 28 articles. Religious organizations were also explored, mainly in *AH* and *ABFH*, with five papers each. Thus, despite the potential contribution of the religious or public sector, only the latter has received substantial attention by researchers. The majority of the studies continue to focus on private firms, with dissimilar results to those of Carnegie and Potter [2000]. As a result, we can conclude that the settings studied have widened as indicated by the growth in public-sector research.

In terms of coauthorship, the total number of joint-authored papers is 181 (or 47% of all articles). Leading the way was *AHJ* (64 or 35% of all published papers), followed closely by *ABFH* and *AH* (61 and 56 papers or 34% and 31%, respectively). Thus, the volume and patterns of coauthorship have changed substantially since Carnegie and Potter [2000], who found that coauthored works accounted for 50 papers out of a total of 149, or 33% of the total, distributed as follows: 43% in *AHJ*, 26% in *ABFH*, and 36% in *AH*.

Consequently, among the international journals, only *ABFH* increased the number of coauthored papers. As shown in Table 6, U.S. authors (34% of all coauthored papers) were more likely to collaborate with colleagues from their own country, followed by authors from the U.K. (20%) and Spanish and

Italian authors (6% and 7% of all collaborations, respectively). Collaborations with scholars from other countries accounted for 18% of the total, with only 7% involving Anglo-Saxon joint ventures, 4% involving a mix of Anglo-Saxon and Latin authors, and 7% collaborations of Anglo-Saxon academics with others from countries not labeled as Latin. Somewhat surprisingly, there were no collaborations between Latin authors and authors from other Latin countries. Over the period 1996–1999, Carnegie and Potter [2000] found that 50 of 149 papers were coauthored (some 33%), similar to what was found in this case. However, the mix of Anglo-Saxon with non-Anglo-Saxon authors has changed. In their study, Carnegie and Potter [2000, p.187] pointed out that, “only ten contributions (6.6%) featured authors collaborating from different countries or regions.” In this case, the statistics have improved in three instances, thus answering the call of Carnegie and Napier [2002] for greater international collaboration.

Grouping Anglo-Saxon and Latin Journals: As has been pointed out, one of the main challenges of accounting history research for the first years of the 21st century was the widening of the periods, settings, and sectors studied [Carmona, 2004]. For this discussion, we are grouping authors broadly labeled as “Latin,” as distinct from Anglo-Saxon authors to explain whether they have enlarged their contributions to the widening process of accounting history research in the international journals or whether they are resorting to a greater degree to their national journals.

In considering only the international journals, Anglo-Saxon authors have written 71% of the papers (Table 7). In comparison, Carnegie and Potter [2000] found that Anglo-Saxons authored 83% of papers over the period 1996–1999. Thus, there has been a change in the pattern of publication in these journals. Apart from Anglo-Saxon authors, Italian, French, Portuguese, and Spanish authors were the most prolific, with nearly 20% of authors publishing in the English-language journals (Table 7). In Carnegie and Potter [2000], Italian, French, Portuguese, and Spanish authors accounted for fewer than 9% of the papers considered. Thus, the purported aim of Latin authors to publish their research in international publications has been a remarkable achievement [Carmona, 2004; Cinquini et al., 2008].

As shown in Table 7, a clear relationship exists between the ethnicity of authors and the type of journal in which they publish. Accordingly, Anglo-Saxon authors published mainly in

the international journals (71%) and Latin authors, especially Italians and Spaniards, in their national journals (88%). However, it is interesting that more Latin authors have published in international journals (20%) than vice-versa (4%). Authors from Anglo-Saxon countries have chosen not to publish in national, Latin journals. The dissemination of accounting research appears to be one reason for this phenomenon [Carmona, 2006], as discussed below.

TABLE 7
Anglo-Saxon vs. Latin – Percentages (%)

Author country/journal	Anglo Saxon	Latin
Anglo Saxon	71	4
Latin	20	88
Other	9	8
Papers	100	100

Coauthorship	Anglo Saxon	Latin	Other	TOTAL
Anglo Saxon	62	2	7	71
Latin		24	1	25
Other			4	4
Total	62	26	12	100

Period of study (century)	B/14th	14th	15th	16th	17th	18th	19th	20th	Timeless	TOTAL
Anglo-Saxon	4	1	1	1	2	11	25	46	8	100
Latin	2	6	1	6	6	8	13	44	14	100
TOTAL	3	2	1	2	3	11	22	46	9	100

Studied sector	Private	Public	Religious	Other	TOTAL
Anglo-Saxon	50	24	3	23	100
Latin	34	15	11	40	100
TOTAL	47	22	5	27	100

We can see in Table 7 that Anglo-Saxon authors were more likely to collaborate (71% of the papers) than Latin authors (25%), although the latter did collaborate mainly with colleagues from the same country. Nevertheless, and rather unfortunately, there has been scant interest in coauthorship between Anglo-Saxon and Latin authors (five papers or 2%). This represents a decrease when compared with the results in Carnegie and Potter [2000] where it was found that 10% of collaborations were between Anglo-Saxon and non-Anglo-Saxon authors. Thus, the call made by Carnegie and Napier [2002] to expand collaborations

among authors from different countries has been met, but not by mixing Anglo-Saxon and non-Anglo-Saxon authors.

In terms of the period under study for both journal groups (see Table 7), the 20th century was the most researched period (46% for international and 44% for national journals), followed by the 19th century (25% for international journals and 13% for national journals). Nonetheless, the distribution across periods for the Latin, national journals was relatively uniform; the standard deviation for international journals (15.4) was higher than that for Latin journals (13.1). This is fairly consistent with Carnegie and Potter [2000], who also found that the 20th century was the most studied period (47%), followed by the 19th century (26%). In practical terms, there has been no change in this observation for the international journals, but it differs for the Latin, national journals which seem to have responded to Carmona's [2004] call to widen the discipline at least temporally.

Finally, a similar observation prevails with respect to the sector studied. Both here and in Carnegie and Potter [2000], the private sector dominated, but this study differed in that public-sector statistics have markedly increased. However, the distribution of publications in Latin journals are more evenly distributed across the public, private, and religious sectors. This may not be a valid comparison since Carnegie and Potter [2000] did not include the Latin journals. Nevertheless, it has implications for the three international journals considered in both studies, given that the call for a wider literature has to some degree been answered.

In conclusion, the productivity of Anglo-Saxon academic publishing in accounting history journals, noted by Carnegie and Potter [2000], has slowly changed at the beginning of the 21st century. Production by non-Anglo-Saxon scholars in Italy, France, Portugal, and Spain has grown to 20% (7%, 3%, 2% and 8%, respectively) of total articles. The predominance of papers devoted to the 19th and 20th centuries remains. It should be remarked, however, that the variety of sector studies has changed with the growth in public-sector research, as well as an increased number and diversity of collaborations among authors from different countries. Thus, the call made by Carmona [2004] to widen the literature for different periods and settings, complemented by the urging of Carnegie and Napier [2002] to expand international collaborations, appears to have been answered.

However, the Latin, national journals offer a different perspective, with little interest in certain periods and settings and with more isolated islands in accounting research caused by

the scant number and lack of ethnic diversity in collaborations. Given that the principal authors of *RCCA* and *DC* are mainly Italian and Spanish, respectively, they have widened the settings and periods studied in their national journals. Thus, it seems that these authors find it easier to publish on different periods and settings in their national journals than in international journals, and that most publish alone or only with scholars from their own country.

These other researchers have increased publication in international journals partly because of the efforts by these journals to widen their publishing interests in accounting history research. In addition, congresses and conferences, calls for the study of other settings, countries, and periods, and other ways of promoting non-Anglo-Saxon accounting history research have played a motivating role in the increased publication of non-Anglo-Saxon academics' research in international journals.

We should also consider the influence of the increasing popularity of publication impact indices as a key factor in this improvement, especially in countries where they may affect academic careers [Carmona, 2006]. At present, the impact and diffusion of international journals are clearly in the same league as national journals, which also have language as a barrier to dissemination. Consequently, Anglo-Saxon authors have not published to date in national, Latin journals. It would be interesting for these journals to attempt greater recognition from international indexed databases by attracting foreign authors. As a consequence, these national journals should achieve greater dissemination.

The dissemination of accounting history research is a key point in accounting research. According to Carmona [2006, p. 256], "generalist journals dominate their specialist counterparts with respect to the dissemination of accounting research." Thus, in further research, it would be interesting to explore what is being published and who is publishing in generalist journals in accounting history to verify whether the dissemination patterns discussed by Carmona [2006] still exist.

Despite the enrichment of accounting history research with the welcoming of papers from non-Anglo-Saxon communities and the encouragement of collaboration, the gaps identified by Carnegie and Potter [2000] and Carnegie and Napier [2002] still remain. The number of collaborations among authors from the same country and among authors from different countries has grown, but narrowly. Coauthorship could provide a way to overcome these differences between Anglo-Saxon and non-

Anglo-Saxon academics. Similarly, international collaboration should improve the opportunities for cross-country comparisons in that it would contribute to rendering accounting history research genuinely international [Carnegie and Napier, 2002]. The efforts taken to widen the discipline to include different periods, settings, and sectors have just begun in the early years of the 21st century. Time will judge, if this trend continues, whether accounting history research will be seen as more valuable in the future.

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