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INTERFACES

STRAW MEN AND OLD SAWS – AN EVIDENCE-BASED RESPONSE TO SY & TINKER’S CRITIQUE OF ACCOUNTING HISTORY

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Abstract: In a recent *Accounting History* article, Sy and Tinker (S&T) [2005] critique accounting history for its support of “archivalism” and empiricism in light of irrefutable arguments against these “antiquarian epistemes.” While tempted to lambaste S&T’s article as unfettered social activism rather than evidence-based historical inquiry, we focus instead on the more substantive questions S&T raise. We initially summarize their essential arguments, although some of the statements they make are contradictory in nature. We then discuss fundamental issues and genuine challenges to accounting history posed by the post-Kuhnian critique that S&T and others represent, as well as the nature and purpose of historical enquiry. We reviewed the accounting history journal articles published between 2001 and 2005 and use our findings to evaluate the broad assertions that S&T make about accounting history. We conclude that S&T’s critique is unwarranted and unjust, especially when the subject matter of the most recent accounting history articles is considered.

INTRODUCTION: SY AND TINKER ASSERTIONS

Sy and Tinker (S&T) contend that Thomas Kuhn’s work on the construction of theory in the natural sciences has created a seismic historiographic shift that has not been acknowledged by accounting historians, whom they characterize as “archivalists” because of their unwavering belief that historical data

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are capable of objective verification. According to S&T, Kuhn [1970] has proven that empiricism is defunct, notwithstanding that the frauds S&T cite as proof of history's inherent fallibility were themselves refuted by evidence, and that the historical materialism that they promote as an alternative to archivalism also requires evidence before one can accept it as an historical explanation of social conditioning.

S&T also allege that the Kuhnian revolution has been successful among scientists and non-accounting historians alike, and that by basing their conclusions on ineffectual methodologies (i.e., historical evidence and the principle of falsification), accounting historians are in a serious state of denial. S&T describe this alleged widespread acceptance of the fallibility of empirical research as the "triumph of history over philosophy," although they also criticize accounting historians for not engaging with philosophy in the first place. Furthermore, accounting historians continue to address the wrong issues (i.e., the great, white, Eurocentric men of the past), and most importantly, do not embrace an unequivocal moral stance vis-à-vis their subject matter.¹ For example, S&T [2005, p. 53] write:

Specifically, we provide a series of examples to remind the reader of the vulnerability of Empirical Science to ideological partisanship; not only in establishing the verity of some ideas, but also in demonstrating the falsity of others. The implication is not merely about distortions of the truth, but more importantly, the need for greater social self-awareness by accounting historians, such that they systematically grasp the terrain in conflict situations, and make an informed but inescapable choice about which side to ally their history. Such an [sic] socio-historical episteme is diametrically opposite to the philosophically naïve objectivity that under-girds much archival research.

S&T similarly contend that by focusing on the wrong issues, accounting historians have ignored the repressed voices and social conflicts of the past, the inference being that when they have taken sides, they have allied with the wrong party. As a result, S&T argue, conservative viewpoints dominate the academy, and those with a more progressive spirit have been unable or are unwilling to use the history of accounting to help liberate the world of the present.

S&T infer that a belief in the inherent objectivity of fac-

¹See Sy and Tinker [2006] for a more detailed discussion of Eurocentricism.

tual evidence is the cause of accounting history's misplaced allegiances. Although they do not explain why specifically, one must presume it is because historical truths for post-Kuhnians are always relative to a particular time and place. Following Kuhn, this is the time and place where the historian is situated since Kuhn is writing about the manner in which the dominant scientific paradigm of the day colors the choice of topic and interpretation of evidence [S&T, 2006]. This would, for instance, help explain the Eurocentric nature of accounting history as well as its male gender bias and what S&T regard as an obsession with the great persons of the past and double-entry bookkeeping. Hence, S&T [2005, p. 49] argue that "any assertion as to the verity of a statement of fact...requires a philosophical warrant." Any definitive statement about the past is entirely unsustainable because it derives from an historian's epistemic, empirical selection of particular factoids among a set of competing evidential data. Thus, while accounting historians would like to consider themselves to be even-handed, they are unable to replicate an objective past due to the inherent bias and subjectivity of their search and discovery process.

Given this unavoidable bias, S&T contend that accounting history would be better served if accounting historians adopt an unequivocal moral stance vis-à-vis their particular historical episode. Thus, they should examine the context and conflict associated with the episode (S&T's emphasis on conflict is presumably a reflection of the importance of class conflict in Marxist history), evaluate the arguments of the combatants, and openly promote the socially responsible position. According to S&T [2005, p. 53], a failure to advocate is not only a missed opportunity for accounting history, it has "undermined its authority to address pressing problems in accounting practice and theory today."

S&T are equally fervent about the outcome of Kuhn/Popper debates concerning the philosophy of history. These debates have incorporated the relationship between evidence and reality, the inability of competing theorists to communicate with one another, and the nature of scientific observation, explanation, and prediction. S&T collapse the debates to "the meaning of truth," and extend Popper's falsification (refutation) theory to the work that historians undertake. For example, S&T [2005, p. 51] write:

Refutation itself was also a flawed project for the historians. Their criticisms focused on the tenuous link between Theory and Reality. Ascertaining the meaning

of empirical observations is always problematic. Observations are invariably mediated by senses and measuring instruments, and therefore all results are contingent onto two theories – not one – the primary theory of interest, and a second (measurement) theory about how a mediating device operates.

The implication is that we can “never be certain” to have refuted a primary theory given that our “observation theory may be faulty” [S&T, 2005, p. 52], even though, as Bryer [2006, p. 552] has pointed out, such a dichotomy does not accord with Kuhn’s [1970, pp. 10-11] own view that “law, theory, application, and instrumentation” – “what questions may legitimately be asked... and what techniques employed in seeking solutions” [Kuhn, 1970, p. 5] – cannot be separated.

Thus for S&T, perception trumps reality every time, a view which directly links Kuhn’s historical relativism to Marx’s historical materialism. Historical materialism alleges that the social existence of men, which is in turn a product of the material conditions in which they live, determines their whole consciousness, their ideas, and the way they see the world. Historians following an historical materialist approach would therefore be a) very aware of the social context of the time; b) recognize that their own ideas are also social constructions; and c) since all ideas are social constructions, accept there is no point in attempting to remain neutral. According to Marwick [2002, p. 4], “Marx criticized the philosophers for seeking to understand the world, when, he declared, the problem was to ‘change it’.”

S&T advance historical materialism as a far better *modus operandi* for accounting history than the accounting “archivalism” they disparage.² In essence, S&T call for historians to throw away the scale, choose sides, and enter the fray, presumably on the side of the vanquished, impoverished, and socially repressed that accounting history has, allegedly, hitherto ignored, rather than to continue their support of white-male, Eurocentric propertied interests – the purported subject of mainstream accounting history.³

²Although S&T never specifically define the word “archivalism,” they seem to equate it to “empiricism,” a word that signifies the primacy of evidence in validating or refuting a particular theory.

³S&T [2005, p. 47] speak thusly about mainstream accounting history: “Despite the Kuhnian Revolution, archival antiquarianism reigns supreme. This regime survives in a North-Korean-like insularity, by combining a self-referential closure using the Great Men of accounting with a refusal to engage a broader literature in social history.”

Unfortunately, S&T do not provide criteria that would help historians (or the subjects of the historical inquiry) make the correct choice when the distinctions between good and evil are not self-evident nor do they provide specific examples of where accounting historians have made the wrong choice. Instead, they generally argue that the historian "should align herself with the side judged to be morally and socially appropriate" [S&T, 2005, p. 49].

In the second part of their paper, S&T describe the historical frauds that were perpetrated by Copernicus and the hoaxers who created the Piltdown Man, examples they would surely acknowledge are quite far afield from the domain of accounting history. S&T describe and then critique these episodes as examples which show the limitations of historical evidence. Fraud is a poor yardstick for judging whether history is capable of objective verification, given that subjectivity in history usually arises not through manipulating the evidence but through conflicts of interpretation. S&T conclude by calling for accounting historians to produce "relevant history" by addressing the moral quandaries of the present, such that history "becomes an emancipatory exercise, where knowledge of the past becomes an instrument of edification and ennoblement; not subjugation" [S&T, 2005, p. 63].

In the balance of our paper, we briefly summarize the Kuhn/Popper debate and conclude that if the Kuhnian revolution "reigns supreme," there are insurgents outside of accounting archivalism that continue to contest the outcome. We next identify the substantive questions that underlie historical research rather than the social advocacy that S&T propound. We then review and categorize accounting history journal publications during the 2001-2005 period. We conclude with an evidence-based assessment of S&T's assertions as well as the state of current accounting history research.

THE KUHN/POPPER DEBATE

While S&T portray the debate between Kuhn and Popper as a clear victory for Kuhnian devotees, the outcome appears far less decisive. Kuhnian and post-Kuhnian (post-positivist) supporters argue that competing paradigms are incommensurable and cannot be refuted on the basis of evidence each party amasses. This occurs because each paradigm's supporters would present only that evidence which bolsters their particular perspective, leaving them incapable of disproving the verity

presented by the other side. Consequently, paradigms cannot be refuted on the basis of evidence, which to S&T indicates that 1) the concept of absolute truth can never be established, and 2) that absolute truth cannot therefore exist. Absent the ability to establish absolute truth, S&T [2005, p. 49] argue that “partisanship in history is inescapable.”

Harris [1992, p. 89] acknowledges that the denial of truth, or at least this interpretation of Kuhn’s thinking, “leads directly to a radical relativism with all of attending difficulties.” However, Harris [1992, p. 166] proposes a different solution to resolve intellectual debates, one that most archival historians would readily embrace:

If anything is ever to resolve the dispute between competing theories it will be by the accumulation of more data through experiments by more researchers over a longer period of time.

Laudan [1996, p. 5] similarly characterizes Kuhn, Feysabend, and other post-positivists as “thoroughgoing relativists” who are committed to three overriding principles:

(1) that evidence radically underdetermines theory choice – to the extent that virtually any theory can be rationally retained in the face of any conceivable evidence (*epistemic relativism*); (2) that the standards for theory evaluation are mere conventions, reflecting no facts of the matter (*metamethodological relativism*); and (3) that one conceptual framework or worldview cannot be made intelligible in the language of a rival (*linguistic relativism*).

Unlike S&T [2005, pp. 47, 49], who disdain accounting history “as soldiering under impoverished Archivalism,” and promote “the triumph of Kuhnian and Post-Kuhnian History over Philosophy,” Laudan [1996, p. 5] views post-positivism as:

...an intellectual failure. The arguments on its behalf are dubious and question-begging. Still worse, it has sustained virtually no positive program of research... and that it now teeters on the brink of conceptual bankruptcy.

Marwick [2002, p. 5], the founding professor of history at the Open University, is similarly unequivocal in his refutation of the impact of Kuhnian principles on both scientific and historical research:

Working historians, and working scientists, have gen-

erally been too busy to philosophize about their subjects. *Au royaume des aveugles les borgnes sont rois...*In science, a conspicuous example is T.H. Kuhn, whose fine-sounding thesis about the succession of culturally determined scientific 'paradigms' dictating the topics of research departs from the facts of scientific discovery. Historians and scientists have tended to pay lip-service to these 'kings' before, usually, ignoring their theories and carrying on as before.

Clearly, there is ongoing debate regarding the influence of Kuhnian and post-Kuhnian principles on both scientific and historical research. There is also controversy regarding what Kuhn actually meant by the term "incommensurability." Bird [2000, p. 264] contends that "the central element in Kuhn's epistemological outlook is his neutralism about truth" rather than a deniability of truth, as S&T, Feyerabend, and other post-Kuhnians infer. For example, Kuhn [1970, pp. 4-5] did not maintain that the incommensurability of competing paradigms in science prevents "effective research." Instead, he regarded the existence of "a set of received beliefs" about the natural world as a precondition for its progress. In the first place, it is the belief-set that will set the agenda about which questions to ask. Second, the unexplained anomalies thrown up by these questions will eventually become so compelling as to produce a paradigm shift ("revolution" in science). Thus, for Kuhn [1970, pp. 52-53], progress in the natural sciences is not driven by debates about "the objectives and methods of research," but by revolutionary transformations in generally accepted conceptions, which are themselves the product of more research [Bryer, 1998, p. 670]. Indeed, one of the characteristics of a paradigm is that it should be "sufficiently open-ended to leave all sorts of problems" for its adherents to resolve, making use of the "rules and standards for scientific practice" to which they are "committed" [Kuhn, 1970, pp. 10-11]. Kuhn was not, therefore, the "thoroughgoing relativist" that S&T portray. Instead, he regarded "factual and theoretical novelty" as being "closely...intertwined in scientific discovery" [Kuhn, 1970, p. 53]. It follows that progress in science is not simply an abstraction, a realization which, according to Bryer [1998, p. 691], offers hope for progress in other disciplines, including accounting history:

Thus, from Kuhn's point of view, progress in building a community of historians of accounting depends upon recognition of the competing conceptions of the subject-matter, and a debate in which anomalies are

highlighted and resolved by recourse to imagination, to logic, and to the facts.

In fairness to S&T, we acknowledge that the citations (i.e., “evidence”) we have gathered support our point of view; however, unlike S&T, we believe the Kuhnian “revolution” is indeterminate and that neither relativists nor positivists should claim victory. We also recognize that it is often courageous and ennobling to take a strong moral stance, especially when it refutes the position of those holding both the power and the purse. Notwithstanding, we respect mainstream historians who attempt to be dispassionate about their depiction of past events, especially when they identify competing interpretations of their evidence. For example, one of this article’s authors engaged in a series of heated debates regarding the purpose and nature of accounting at the Springfield Armory and New England textile mills in the early and mid-1800s [Hoskin & Macve, 1988a, b, 1994, 1996; 2000; Tyson, 1990; 1993; 1995; 1998]. We argued back and forth, even though each held different world views and wrote from different “paradigms.” We strongly disagreed on the *interpretation* of the evidence, but that is something which scholarly folks do all the time. Thus, while the clashes were intense, at least on an intellectual level, we never argued about the inherent inability of evidence to bolster our respective positions.

To put these debates another way, historians generally accept that history is subjective to some degree, and that historical progress (i.e., greater understanding about the past) is best achieved through dialogue. In point of fact, post-Kuhnians like S&T rarely provide evidence by which a reader can evaluate the strength of their truth claims.⁴ Absent evidence, their persuasiveness hinges on the passion of their appeal and the logic of their argument, something we tackle head on in the next section of the paper.

THE NATURE OF HISTORICAL RESEARCH

We believe that there are fundamental differences between historical inquiry and social activism. Unlike social activists,

⁴Laudan [1996, p. 9] concludes the concept of incommensurability which underlies Kuhnian and post-Kuhnian thinking has never been systematically evaluated in a way that could lead to the triumph S&T promote: “From the beginning of its vogue in the early 1960s, incommensurability has been a philosophical conundrum in search of instantiation. Neither Kuhn nor Feyerabend, its most prominent early advocates, presents any evidence that natural scientists on opposite sides of a theoretical fence systematically failed to understand one another, as the thesis of incommensurability requires.”

who seek to build a “better” (i.e., more equitable, honorable, humane, etc.) world, historians simply want to understand what happened in the past, why things happened as they did, and perhaps to help explain the present and predict the future, given that past events may serve as prologue in certain circumstances. To obtain their knowledge, historians examine primary documents that were, ideally, created by participants in past events (i.e., memoranda, journals, personal letters, or other first-hand accounts) and/or, secondarily, by contemporary observers of these events (newspaper reports, business records, etc.). In either case, documents form the core of an historian’s understanding and the basis for interpretations. As Evans [1999, p. 69] writes, “what is at issue, therefore, is how historians use documents not to establish discrete facts, but as evidence for establishing the larger patterns that connect them.”

Most historians readily concede that while there may be consensus that particular events played out in a particular fashion, there is rarely a single interpretation that explains why the event occurred or its impact and implications. Again, we fully concur with Evans [1999, p. 72] regarding the use and interpretation of historical documents in arriving at our conclusions regarding these issues:

Documents can be read in a variety of ways, all of them, theoretically at least, equally valid. Moreover, it is obvious that our way of reading a source derives principally from our present-day concerns and from questions that present-day theories and ideas lead us to formulate. Nor is there anything wrong in this.

The difficulty we have with S&T and other social activists is their unabashed intolerance for conventional historical inquiry. This intolerance compels them to reject *all* efforts that seek a greater understanding of the past, *for its own sake*. For example, S&T argue that scholars have an inherent social agenda that drives their search for supporting historical evidence. Accordingly, this evidence is necessarily biased and, thus, its only use is to buttress socially appropriate agendas. Most practicing historians would probably reject this position out-of-hand and be inclined to support Ginzburg’s [1991, p. 83] views concerning the use and interpretation of evidence:

The historian is thus confronted with various possibilities: a document can be a fake; a document can be authentic, but unreliable, insofar as the information it provides can be either lies or mistakes; or a document

can be authentic and reliable. In the first two cases the evidence is dismissed; in the latter, it is accepted, but only as evidence of something *else*. In other words, the evidence is not regarded as a historical document in itself, but as a transparent medium – as an open window that gives us direct access to reality.

As far as accounting history goes, there has been some recognition in the literature of the challenge to ascribing meanings posed by postmodernism, with truth acknowledged as a question of interpretation, in turn depending on the language we have at our disposal for describing it. The emphasis in postmodernist literature on meaning in financial reporting as a reflexive construct of social processes rather than as something containing objective reality [Hines, 1988, 1991] is a case in point. Thus, it is argued there is no such thing as faithfully representing economic reality in accounts. What we are in fact representing is the accountant's view of reality which is determined by their prior training and beliefs. In this scheme, meaning is constrained by language as this is the medium through which meaning is both expressed and understood. Hence, the Foucauldian view of history is that of a series of "discursive formations" [Hopwood, 1987, p. 230; Armstrong, 1994, pp. 28-29], as Miller and Napier [1993, p. 633] discuss:

We emphasize the *discursive nature of calculation*. We attend to all those diverse ways in which meaning and significance is attributed to particular ways of calculating. We are referring here to the language and vocabulary in which a particular practice is articulated, the ideals attached to certain calculative technologies, and the rationales that set out the aims and aspirations of various authorities.

The emphasis is on discursive formations rather than historical events precisely because meanings are acknowledged as contingent on the ways in which knowledge is interpreted and communicated. However, the problem we have with this notion is that careful attention to the singularity of such meanings does not allow the historian to subsume events into generalizations, and generalizations into theory. As a result, this aspect of Foucauldianism has tended to be rejected as accounting history has become more theoretical in recent years. If knowledge can only be interpreted in the context of particular situations, it is not possible to generalize causal relationships which are the essence of theory construction.

To get around this dilemma, Robson [1991], for instance, introduces the general concept of “translation” into his history of the genesis of accounting standards in the U.K., allowing him to sidestep what Armstrong [1994, p. 35] described as the lack of “dynamism” in Foucauldianism as a theoretical explanation of accounting change. Thus, Robson argues that accounting change can be understood as a “process” whereby “particular accounting statements, calculations and techniques” are translated into “wider social, economic and political discourses,” which in turn “suggest new problems and priorities for accounting practices and stimulate the process of accounting change” [Robson, 1991, p. 566]. Ezzamel and Hoskin [2002, pp. 340-341] do something similar while exploring the relationship between accounting, writing, and money. They argue that the whole history of money can be understood as a general process of “supplementarity,” in which successively more complex forms of money are created (i.e., coinage, bills of exchange, endorsed discounted notes, etc.) that enhance its “operation and power” in society [Ezzamel and Hoskin, 2002, p. 361].

There would appear to be a tension in accounting historiography, therefore, over the desire to use history to construct theory in a post-modern world that stresses the relativity of meanings. Whether theoretical history is tenable is debatable given the unpredictability of historical events [Oldroyd, 1999]. Nevertheless, theoretical perspectives on accounting history have gained ascendancy precisely to avoid the criticism of “anti-quarianism” leveled at it by S&T. In particular, there has been a willingness to engage with other disciplines which is the rationale of the interdisciplinary perspectives on accounting movement [Miller et al., 1991]. And to their credit, most theoretical historians recognize the need to ground their theory in archival evidence. Bryer is a case in point. Having first spent many years developing his theory regarding the transition to capitalism, he is now seeking to validate it through archival research [Bryer, 2005, 2006a, b; Bryer et al., 2005].

Indeed, to accept S&T's view that the past is essentially unknowable in any objective sense, and that it is not therefore worth trying to be objective, robs history of its intellectual imperative of trying to uncover and explain past events, and entails disengaging from the discipline. This can be illustrated by the debate over the existence of an ancient matriarchy. Here, matriarchal study groups outside mainstream academic research have alienated themselves from academic prehistorians, including most feminists, through their rejection of the historical

processes of gathering and evaluating evidence. Instead, they follow the type of social advocacy promoted by S&T in discovering an anti-evidentially based past in which empathy and connectedness with their female ancestors assumes priority. The point becomes to show modern women how much they are repressed, that this was not always the case, and that a better way is therefore possible. But it ceases to be history [Oldroyd, 2004].

Finally, as scholars who are more concerned with accounting history than with the theory of history, we believe that knowledge about the past, accounting or otherwise, must be based on *both* dialogue and knowledge. Furthermore, we believe that the growth in knowledge derives from new evidence or the reinterpretation of existing evidence that often comes from historical inquiry as well as social advocacy and other forms of intellectual activity. S&T unequivocally disparaged current accounting history research in their recent article. The next section of this paper reviews several dimensions of their inquiry to see if S&T's claims hold up.

REVIEW OF RECENT ACCOUNTING HISTORY JOURNAL ARTICLES

We decided to review the main articles that appeared in three peer-reviewed journals that specialize in accounting history – *Accounting Historians Journal (AHJ)*, *Accounting History (AH)*, and *Accounting, Business & Financial History (ABFH)*.⁵ We limited our examination to the five-year period 2001-2005 and acknowledge that earlier or longer periods could provide different results. We included “Interface” articles in *AHJ* and special issue articles that appeared in all three journals. We excluded *ABFH* articles that focus on banking, insurance, valuation, and other aspects of business history that are, in our view, only tangentially related to accounting history. We also excluded articles that are described as comments, responses, editorials, book reviews, conference reports, or commissioned works. As a result of these filters, we reviewed the abstracts of 176 articles that were published in the five-year period of study and categorized them according to five criteria – topic area(s), methodology, time focus, geographic focus, and eclecticism.

Clearly, the most difficult and subjective aspect of our rubric

⁵We recognize that other journals publish articles on accounting history (*AAAJ*, *Abacus*, *ABR*, etc.), but these journals do not specialize in accounting history. Omitting these journals enabled us to distinguish accounting history articles more easily from other accounting-related or business history articles.

has been to identify the *primary* topic area and methodology of an article. To do so, one author initially and independently established a possible breakdown of topic areas. The final breakdown was then revised through dialogue with the other author. Where we could not agree on a primary classification, we chose to place the article in a second or even third category area as needed.⁶ We had far less difficulty in determining an article's primary time and geographic focus, although creating time boundaries between periods was problematic. For these two categories, one of the authors reviewed each abstract, made the assignment, and consulted with the other author to resolve uncertainties.

The last category, eclecticism, is included in order to illustrate the gender and affiliation of the authors of current accounting history publications, as well as to determine if these authors have in fact "avoided engaging this wider literature and maintained...a revivalist preoccupation with 'The Great Men' of accounting" [S&T, 2005, p. 49]. The ratio of non-accounting citations to total citations for each article serves as a surrogate measure of the extent to which accounting historians engage in the wider literature.⁷ Each article was assigned to one of four categories in terms of its citations to non-accounting sources – greater than 75%, 50 to 75%, 25-50%, and less than 25%. Finally, we computed the percentage of articles authored or co-authored by females and those written by scholars with non-U.S. affiliations as measures of eclecticism or diversity.⁸

STRAW MEN AND OLD SAWS

In this section, we use the evidence derived from our review of the literature to identify the straw men and old saws that S&T

⁶We acknowledge that our classification scheme is artificial and arbitrary. That said, our purpose was to organize the journal literature in a way that helped us evaluate S&T's claims and generalizations about accounting history literature.

⁷A citation was considered an "accounting" citation if it included the words "accounting," "account," "financial," or "tax" in the title of the citation or publication, or if the journal or book was clearly an accounting journal (i.e., *Abacus*). In addition, if the author of the citation was known to be an accounting academic, the citation was treated as accounting even if it did not include any of the key words noted above. Finally, the total number of articles was reduced to 166 for this part of the study because the authors could not clearly determine if the citation was accounting or non-accounting because of language in four articles. Our intent is to err on the side of conservatism (i.e., not to overstate the percentage of non-accounting citations).

⁸We contacted each journal's editor to clarify our uncertainties in determining an author's gender, given our unfamiliarity with non-Western first names.

conjure up in their assault on accounting history. Our intent is not simply to refute S&T's contentions but rather to paint a more accurate picture of the domain of current accounting history research. We discern a pattern of faulty reasoning in the majority of S&T's claims, many of which include at least one irrelevant premise as a basis for presenting an opposing position. According to Damer [1987, p. 128]:

This fallacy consists in misrepresenting an opponent's point of view or argument, usually for the purpose of making it easier to attack. There are several different ways in which one may misrepresent an opponent's argument or position. First, one may state it in a perverted form by utilizing only a part of it, by paraphrasing it in carefully chosen misleading words, or by subtly including one's own evaluation or commentary in it. Second, one may oversimplify it...Third, one may extend the argument beyond its original bounds by drawing inferences from it that are clearly unwarranted or unintended.

We illustrate below instances where S&T present false or, more generously, naïve premises in the manner Damer describes. We initially replicate S&T's comments and then briefly describe the fallacy and our findings in *bold italics*. We base our responses, in part, on our analysis of accounting history journal articles during the 2001-2005 period. We present our conclusions and welcome S&T's rejoinder if we have misrepresented, misinterpreted, or otherwise inaccurately captured their sentiments.

1. "Despite the Kuhnian Revolution, archival antiquarianism reigns supreme....Accounting history's resolute adherence to empiricist, archival, and otherwise antiquarian epistememes..." [S&T, 2005, pp. 47, 49].

While accounting historians continue to prioritize archival-based studies, as do most historians, a number of recent articles can be assigned to a number of more modern and critical categories, including race, culture, and theorizing. In our view, the range of topics and methodologies challenges S&T's conclusion that "antiquarianism reigns supreme."

2. "This paper redresses the balance in two ways: First, by using Kuhn's critique to show archivalist empiricism as incapable of proving a paradigm's truth..." [S&T, 2005, p. 47].

We read and reread S&T's article and are unconvinced that it and Kuhn's critique clearly demonstrate that "archivalist empiricism is incapable of proving a paradigm's truth." Most accounting historians accept the subjectivity of historical truth, but this does not mean that truth does not exist or that it is not worth looking for. After all, events do happen (unless we are dreaming) and for a reason, even if it is an accident.

3. "Accounting history has avoided engaging in this wider literature and maintained a methodological naivety, by excessive internal self-referencing, an over-dependence on influential editorial oracles, and a revivalist preoccupation with 'The Great Men' of accounting" [S&T, 2005, p. 49].

We discovered that only 13 articles out of the 176 articles reviewed are biographical, and only three of these appeared in the last two years of the period – hardly "a revivalist preoccupation with 'The Great Men' of accounting." Indeed, articles on Pacioli and Littleton, the two "great men" identified by S&T are notable by their absence. We also found that over 40% of the articles have more than 50% of their citations from non-accounting sources. In our view, the data indicate that many accounting historians are actively engaging in the "wider literature."

4. "...progressive forms of accounting history have taken a back seat to conservative renditions on the subject" [S&T, 2005, p. 49].

Our review of the 2001-2005 accounting history literature revealed a wide range of primary topic areas including race and gender. In addition, over 30% of the 176 articles included one or more female authors and nearly 70% included one or more non-U.S.- based authors. These data suggest that recent accounting history articles published during the 2001-2005 period are not "conservative" in that they neither focus exclusively on Eurocentric topics nor are they written exclusively by white, Anglo/Eurocentric, male authors.

5. "We conclude that the triumph of Kuhnian and Post-Kuhnian History over Philosophy is a success that has been celebrated everywhere in history except in accounting" [S&T, 2005, p. 49].

As we argued in the earlier narrative, the “triumph” is clearly not celebrated as widely as S&T would suggest.

6. “It is arrogant and self-serving to claim that accounting history is exempt from philosophical scrutiny and pretensions” [S&T, 2005, p. 49].

None of the 176 accounting history article abstracts we reviewed appeared “arrogant and self-serving,” and we challenge S&T to identify one article that makes this claim explicitly.

7. “Nor can archivalism get off the hook by claiming it is pre-philosophical...” [S&T, 2005, p. 50].

We again challenge S&T to identify any one of the 176 accounting history articles that make this claim about its subject matter.

8. “...while some histories purport to be sensitive to context and times, such sensitivity is frequently skin-deep” [S&T, 2005, p. 50].

The wide range of articles and the extensive use of non-accounting source materials suggests that accounting history authors are paying a great deal of attention to context and times.

9. “This is a missed opportunity of tragic proportions for accounting historical research because it has undermined its authority to address pressing problems in accounting practice and theory today” [S&T, 2005, pp. 52-53].

We do not believe accounting historians have the authority or are they well situated “to address problems in practice and theory today.” That undertaking is better left to social activists, contemporary critics, and accounting regulators. Rather, historians should continue to examine, illuminate, and interpret the past.

SUMMARY, DISCUSSION, AND CONCLUSIONS

In general, most historians accept that history is subjective to some degree, and that historical progress (i.e., greater understanding about the past) is best achieved through dialogue. Therefore, each historical study constitutes but one cell of the wider organism that is always growing and developing. This is one reason for the frequently observed phenomenon of each

generation rewriting its own history. It is not just new historians reinterpreting the past because their own social conditioning is different to that of their predecessors. It is because history is essentially about discussion fueled by the examination of new evidence, which in turn prompts re-examination of the old. Sometimes the evidence makes us change our minds. Indeed, this concept of progress in history through the interrogation and re-interrogation of evidence is not so far removed from Kuhn's [1970, pp. 52-53] ideas regarding progress in science. As we have seen, Kuhn maintained that discoveries in science occur when the anomalies uncovered by research under a particular paradigm become so great that they induce paradigm change. The main difference in the models, therefore, lies in the pattern of change. With Kuhn, these shifts in science occur in steps rather than continuously. Most historians, however, are inherently aware of the contingent nature of their investigations. Thus, we agree with Evans [1999, p. 90] regarding how post-modern and other critics of history have made the use of evidence so problematic:

It did not take the advent of postmodernism to point this out. But what postmodernists have done is to push such familiar arguments about the transparency or opacity of historical texts and sources out to a set of binary opposites and polarized extremes. Historians have always understood that they must scrutinize documents and evidence carefully. The language of historical documents is never transparent, and historians have always been aware that they cannot simply gaze through it to the historical reality behind. Historians know, historians have always known, that we can see the past only 'through a glass, darkly.'

Probably the prime example of constructive dialogue in accounting history concerns the role of cost and management accounting in the British industrial revolution. Historians have moved (and are moving) through different stages where initially people like Solomons [1952], basing their history on management accounting textbooks, saw useful management accounting as originating in the U.S. in the later 19th century, to one where the likes of Fleischman and Parker [1991, 1992; see also, Fleischman and Tyson, 1993] and Boyns and Edwards [1996 n.b., 1997; see also, Edwards, 1989; Edwards and Newell, 1991], who look at the records themselves, have successfully championed the utility of earlier British industrial accounts to the extent that previous opponents, such as Hoskin and Macve [2000], now

accept as useful to entrepreneurs, notwithstanding their deficiencies in terms of labor control. And so the debate continues, but without evidence the discussions would become stifled and essentially rhetorical.

In terms of the triumph of the Kuhnian revolution, which S&T promote so passionately, we wonder whether Kuhn really has much to say about history at all. Kuhn's arguments were directed to the natural sciences, and his debates with Popper centered on experimental data. For example, Marwick [2002, p. 11] identifies several fundamental differences between history and the natural sciences which bring into question the applicability of S&T's assertions about accounting history:

Another aspect about the autonomy of history is the differences which undoubtedly exist between history and the natural sciences. The relationships studied by historians are not basically mathematical in the way that those in the sciences are. Obviously, the subject matter studied is very different; history inevitably involves questions of human values, human emotions, human motivations. Historians do not conduct experiments. Scientists work within a framework of theories, which are taken as valid until positively disproved.

Thus, it appears to us that Kuhn's followers like Feyerabend [1975] and S&T, rather than Kuhn himself, have sought to extend Kuhn's arguments to history and other social sciences. There are many pertinent and contentious issues concerning the practice of history that surround the nature of evidence, but placing the writings of Kuhn at the center of these discussions appears unwarranted. While social activists like S&T may continue to prioritize the conflict between relativism and objectivity, historians have moved on and recognize that the most interesting historical questions center on the interpretation of past events, not on the evidence which attests to the existence of these events.

Although we strongly disagree with S&T's comments about accounting history per se, we acknowledge that the vast majority of articles published during the 2001-2005 period within the three specialist, English language, accounting history journals were written by scholars from the western tradition (U.S., U.K., Australasia, and Europe) and address issues in the post-Victorian period (1830-present). Thus, S&T are on firmer ground when they focus their critique on accounting history's preoccupation with Eurocentric issues, which they have done in a more

recent article [S&T, 2006], notwithstanding the long-standing Japanese tradition in this area. However, part of the problem here is one of communication rather than of the work not being carried out, with studies being published in different languages, and by historians outside the accounting academy. Language has been a problem for European scholars, as well as non-Europeans [Carmona, 2004], and journal editors have responded with special issues dedicated to particular geographic locations. The intercontinental World Congresses of Accounting Historians and the Accounting History International Conferences have also been significant in breaking down communication barriers, widening the field of accounting history research. In actual fact, the subject matter of the three English language journals dedicated to accounting history appears to be quite broad with significant space devoted to non-western topics, often through the vehicle of special issues. In conclusion, our review and analysis of the 2001-2005 accounting history journal literature reveals a vital, active sub-discipline, one that is capable of change with a healthy eclecticism of topic, method, time, and place.

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