The Emergence of “The New Accounting History”

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ABSTRACT

“The New Accounting History” (NAH) is usually associated with a special issue of *Accounting, Organizations and Society* published in 1991, although publications within this research tradition had been appearing for at least 10 years before this. The present paper examines the emergence of NAH in the decade or so before this special issue, and studies the way in which Peter Miller, Trevor Hopper and Richard Laughlin, in their introduction to this special issue, defined NAH, the diverse literatures to which they appealed, and the extent to which the other papers in the special issue reflected the emerging notion of NAH.

Key words: accounting history, new accounting history, Michel Foucault, Bruno Latour.

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## Introduction

Accounting as a subject of systematic academic study and accounting history as an important research subfield had undergone significant changes in the period between 1970 and1990, challenging old customs and shaping new directions for future accounting history research. New theories from related fields like sociology, history and economics were adopted as research frames or simply inspired researchers interested in accounting history. Another turning point was the growing interest shown by researchers from other fields of research for accounting history. And by their involvement in the historical dimension of accounting these interdisciplinary researchers also brought information, different views and their initial background training, changing the hitherto dominant perspective on accounting history.

In this paper, we study the emergence of “the new accounting history” as a different way of looking into this field of research. “The new accounting history” (NAH henceforth) emerged in opposition to “old” (or “traditional”) accounting history. But was NAH an obvious “enemy” of traditional accounting historians? Did those who introduced this approach want to impose a different research direction? Is cohabitation, even confluence, of the two perspectives, something to be accepted as a favourable development, or does the discipline of accounting history actually gain from a conflict between the “traditional” and “new” approaches? Although there have been various explorations of the background that led NAH to arise and the contextual influences, both external and internal, that shaped accounting history in such a way to give “birth” to this epistemology, they are often partial, not only in the sense of covering only certain aspects but also in the sense of being written from particular viewpoints.

The name “The New Accounting History” was applied to the double issue 5-6 of volume 16 of the journal Accounting, Organizations and Society (AOS), published in 1991, which was introduced by an article by Peter Miller, Trevor Hopper and Richard Laughlin (henceforth “MHL”). Research that could be described as “new accounting history” had, however, been appearing for at least a decade before this double issue. In the first section we provide a genealogical perspective of the circumstances that led to NAH. This section incorporates three important aspects of that genealogy: the catalysts that helped NAH to emerge, the context in which it emerged, and the forerunners of NAH. The second section of this paper is an analysis of the MHL (1991) article that introduced “the new accounting history”, and an assessment of the extent to which other papers published in the double issue fell within the NAH category.

## Tentative moves towards a new accounting history

***Catalysts for the emergence of NAH***

Hopwood (1983) called on researchers to study accounting in the contexts in which it operates, and this implies that we should study NAH in context. As we will observe in the next section, NAH is significant more for what it *is not* than for what it *is*. Adopting a genealogical approach we will present in the following paragraphs what in particular NAH reacted against. Without a complex of factors the appearance of NAH would have not been possible. We call these factors ***key catalysts*** in the changing process that accounting went through in that particular period of time and the emergence of NAH.

The construction of our examination starts with one simple question: *What was necessary for “The New Accounting History” to emerge?* This question leads to two sub-questions: first, *What was necessary for* ***critical accounting*** *to emerge?* and second, *What did critical accounting find lacking in historical accounting research?* The first question has been addressed by Roslender and Dillard (2003), in their study of the emergence of the interdisciplinary perspectives on accounting project. They note that “critical” and “interdisciplinary” are often used interchangeably. Roslender and Dillard (2003) suggest that the “birthplace” of the interdisciplinary/critical movement in accounting was the University of Sheffield in the 1970s, with Tony Lowe and Tony Tinker as key figures. Richard Laughlin, who was also at Sheffield during this period, told us (interview 10 June 2013) that the Sheffield group rejected the “normative” accounting theories that focused on income measurement and asset valuation, but also rejected the increasing application of neo-classical economic theories in accounting research. Lowe looked towards systems thinking to understand accounting practice, while Tinker’s Marxist approach was grounded in a notion of “historical materialism”. Hence the interdisciplinary/critical project was open to historical research. However, much extant historical research, even though of high quality, was undertaken by academics and others who were amateur historians, and the research tended to lack a theoretical framework.

The journal *Accounting, Organizations and Society* (*AOS*), founded by Anthony Hopwood in 1976, was probably the most important accounting research journal to promote critical accounting research as a way to search for alternative paradigms. In two early editorials (Hopwood, 1976, 1977), historical research was presented as an important way of enhancing a study of the practice of accounting and its broader organizational and social impacts. In its first ten years, *AOS* published only 13 accounting history papers out of a total of some 300 papers (Napier, 2006, p.447), but these included seminal historical studies by Tinker (1980) and Tinker *et al.* (1982) – Tinker had by now moved from the UK to the USA – as well as the seminal “Foucauldian” study of value added statements by Burchell *et al*. (1985). By the end of the 1980s critical accounting was already acknowledged as a “paradigmatically separate field” of research (Baker, 2011, p.209). The dependence of NAH on the interdisciplinary/ critical paradigm can be seen from a definition of critical accounting given by Richard Laughlin, one of the authors of NAH article:

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. (Laughlin, 1999, p. 73)

This definition unites all the aspects that made NAH a distinct approach in the period in which it emerged. And the fact that the focus is on society and organizations and on the changing process, therefore not only complying with the “old” customs of research, enables us to say that the rise of critical accounting is the first and perhaps the most important catalyst for the emergence of NAH.

The second key catalyst is ***Anthony Hopwood*** himself and his work. As we mentioned before, he founded *AOS*, one of the leading journals in accounting research, accounting historical research and critical accounting. Furthermore his work encouraged accounting researchers and people from other fields of research related with accounting to adopt historical modes of research in their work. Hopwood’s article “The archaeology of accounting systems” aimed:

[T]o have indicated the ways in which historical (however recent that means) analyses can give insight into accounting dynamics and, by recognising that the roles that accounting serves cannot be considered in isolation of the practices of the craft, the need for appreciations of the specific practices that constitute the craft and the organisational processes which endow them with a significance and meaning. (Hopwood, 1987, p.232)

Hopwood (1983, p.303) had earlier called for “more substantive investigations oriented towards providing bases for understanding or explaining the workings of accounting in action”. The growing interest for the organizational nature of accounting, accounting constitutive role and social analysis of the accounting craft (Hopwood, 1985), not only from the accounting researchers, but also from non-accountants such as as economists, sociologists and historians, acknowledged and supported by Hopwood in his work, gave a new path in accounting and accounting history research that ultimately led to the Miller *et al*. article and NAH. Hopwood was personally interested in history, and his receptiveness meant that historical research within the interdisciplinary/critical accounting approach was acceptable to *AOS* (which in the early 1980s was effectively the only outlet for such research).

The third and fourth catalysts are related with sociology as a science and more precisely with ***Foucault’s work*** and the influence of the ***Marxist point of view receptive to history***. The most relevant influence of Foucault for our research is represented by his writings being realized from a historical perspective. This is one aspect which emerged also from the references to Foucault’s work analysed in MHL (1991). Two of the three works by Foucault cited in that paper had a historical background, one of these two even going so far as to study the theory of history. As for the Marxist point of view being receptive to history and historical work and as for his influence in accounting and sociology research in general, numerous papers study this (e.g. Lakatos, 1971; Ravetz and Westfall, 1981; Chua, 1986).

***The contexts in which NAH arose***

An issue that deserves our special attention and which was not debated in MHL (1991) is the ***name*** chosen by MHL (if indeed they chose the name rather than Anthony Hopwood as editor of the journal). The word “new” implies an element of novelty and originality but at the same time it is an element that suffers a high degree of “degradation” over time (it loses its allure of “new”). Starting with the early 1960s three disciplines closely related to historical accounting research, namely economic history, business history and social history, were experiencing changes in their research methods, techniques and approaches used. The “new economic history”, also known as cliometrics or econometric history (McCloskey, 1987; see also Boldizzoni, 2011), which developed under the Nobel laureates Robert William Fogel and Douglas Cecil North in the early 1960s, involved the application of neo-classical economic theory and econometrics to the study of economic history. At the same time, a related field of economy and accounting, business history, was experiencing changes under the influence of Alfred D. Chandler, being called afterwards “the new business history”. The work of Chandler, and the transaction cost economics developed by Oliver Williamson, inspired the historical investigations of H. Thomas Johnson (1975), who stressed the value of accounting history to the “new business history”. Johnson’s research underpinned the famous book *Relevance Lost: The Rise and Fall of Management Accounting* (Johnson and Kaplan, 1987), while Hoskin and Macve (1988) examined the emerging roles of accounting in the construction and maintenance of a modern concept of management as a way of challenging Chandler’s conclusions.

Social history was passing through the same process of the modernization and “actualization” of its research views. According to Veysey (1979, p. 4), the ideas of the “new” social history can be summarized as follows:

History should be viewed in terms of the processes affecting the great majority of people alive at any given time, with special attention to the anonymously downtrodden, those whose standard of living and prestige are the lowest (this corollary helped build a specious bridge toward Marxism), and that the historian should be intensely skeptical of literary sources of evidence, always the product of a small elite, instead making use of whatever bare quantitative data exist to assure that one's conclusions are truly representative of the social aggregate being discussed.

Two more uses of the term “new” are worth considering. The first is the “new archaeology” of the 1960s and 1970s. This area of research has some aspects that resonate with NAH: the claim that previous archaeology was “atheoretical” and the claim of rapid change in archaeology over a short period. Hopwood (1985, p. 366) famously described much traditional accounting history research as “partial, uncritical, atheoretical and intellectually isolated”. And just as the “new archaeology” confronted archaeologists with what Clarke (1973) calls its “loss of innocence”, accounting historians were forced by the emergence of NAH to question their basic assumptions and to justify their usual reasoning in conducting research. Secondly, the 1980s saw the appearance of “new historicism”, also grounded in critical theory, as a new way of conducting research in history. The “new historicism”, like NAH, has a basis in the work of Michel Foucault, particularly the notion of épistémes or structures of thought in relation to cultural aspects. The applications of “new historicism” are basically theoretical and academic as NAH was when it was conceived as a collection of methods and methodologies for the purpose of conducting research in accounting history.

So, rather than being surprised by the emergence of NAH, we might ask why “new” historical accounting research developed and evolved after these other “new histories”. The words of Cyril Tomkins from an unpublished working paper are inspiring in portraying accounting perspectives from the end of the 1970s:

Despite the current criticisms, the long run record of accounting is distinctly encouraging. There have been occasions when accountants may not have reacted quickly enough to the needs of the day’s society – for example the very slow pace (and sometimes backward steps) of increasing disclosure of information through the nineteenth and twentieth centuries and, more currently, the failure to produce acceptable inflation accounting rules and the lack of new methods to serve the special needs of developing countries where western (USA and UK) accounting practices are often of little direct relevance. However, if we take the broad span of history, accounting has on the whole developed as and when required (Tomkins, 1978, p.9; Napier, 2001, p. 22)

Richardson (2008, p. 250) describes the report of the American Accounting Association’s Committee on Accounting History and the first World Congress of Accounting Historians, both of which took place in 1970, as “marker events” for the emergence of accounting history as an academic discipline rather than the pursuit of amateur historians. In 1974 the Accounting History Committee for England and Wales (1972-1974) became the Accounting History Society (Edwards and Walker, 2009). Although an organization charged with the promotion and development of accounting history research:

By the mid-1970s, historical accounting research was a fringe activity, with a small number of dedicated researchers and a rather larger group who combined an interest in accounting history with research addressing more contemporary issues, working in the context of a ‘mainstream’ of accounting researchers who had no interest in, and indeed strong theoretical and methodological objections to, historical accounting research. (Edwards and Walker, 2009)

The context in which NAH arose includes also the relation between ***“old” accounting history*** and the undergoing changes from the 1980s that later became known as NAH. The “old” accounting history, meaning the traditional one, is somehow on a divergent path with NAH regarding the sources used for their research and the primary objective of their work. It was (and is still) the “old” accounting historian’s goal “to understand accounting as a set of procedures or practices” whilst the “new” accounting historian “is concerned with how accounting impacts on specific individuals and organizations, and more broadly on society” (Edwards and Walker, 2009). Some historiographical questions were posed in the period before MHL (1991) regarding the role of accounting history, the way of handling available evidence or the lack any written or oral testimonies.

***Forerunners of NAH***

Continuing the rationale started before and calling on Foucault’s sociological bases presented in the book *The Archaeology of Knowledge* (1972; 2002), we can use Gaston Bachelard’s epistemological acts and thresholds as one of the conclusions about historical change and not only:

they suspend the continuous accumulation of knowledge, interrupt its slow development, and force it to enter a new time, cut it off from its empirical origin and its original motivations, cleanse it of imaginary complicities; they direct historical analysis away from the search for silent beginnings, and the never-ending tracing-back to the original precursors, towards the search for a new type of rationality and its various effects. (Foucault, 2002, p. 4)

Driven by this “accumulation of knowledge” the logical step in the evolution of the accounting history research was the accumulation of some of the most representative theories, methods and methodologies under the “protection” of a single unitary terminology, known as “The New Accounting History”.

In the period from 1980 to 1990, many of the papers published in AOS, whether historical or not, were preparing us for this turn in accounting history research. Addressing new views in how to run accounting research and accounting history research, Hopwood (1980, 1983, 1987) draws attention to the stance that accounting was becoming “what it was not”. As Llewelyn (2003 p. 675) puts it, Hopwood “launched a new genre of research that aimed to study accounting not as a technical abstraction but as a practice embedded in its organizational setting. Initially, his work was seen as a call to theorize the relationship between accounting and organizing.” Although papers such as Burchell et al. (1980) and Hopwood (1983) are not specifically historical, both of them enrol in the trend of “studying accounting in the context in which it operates”, meaning an illustration of how accounting is implicated in both organizational and social practice. During this period accounting research is positioned in a direct relation with accounting practice and therefore with organizational structures and practices, the environment that contains the true decision makers. These changes in accounting research directly affected accounting history research as both are part of the same body of research, and any changes in the first one affect the other.

Table 1 below identifies the most representative historical papers published in AOS. These articles show how historical accounting research was evolving during this period and the directions towards which this research was heading. During this period, AOS published other historical papers that were not forerunners of NAH (for example, Chandler and Daems, 1979, and Johnson, 1983, which made use of transaction cost economics), but by the late 1980s, the historical papers published in the journal were predominantly contributions to NAH.

INSERT TABLE 1 ABOUT HERE

The translation of Foucault’s books into English, starting the early 1970s, assisted the adoption of his theories into accounting research. The link between Foucault and NAH has already been examined (for example, Stewart, 1992; Funnell, 1996; Fleischman and Radcliffe, 2003; Napier, 2006). The 1980s also saw the appearance of Bruno Latour’s theories. From the Actor-Network Theory, developed in the early 1980s together with Michel Callon and John Law, to his major book, Science in Action (1987), his ideas became important references in accounting research, being later adopted also in accounting history research. Foucault and Latour were important reference points for both Burchell et al. (1985) and Miller (1990, 1991).

Evidence of a growing interest in the directions in which accounting history research was moving is also provided by authors such as Napier (1989) publishing in The British Accounting Review, and the two papers in Abacus by Previts, Parker and Coffman (1990a, 1990b). Napier anticipates some of the underlying ideas of NAH, under the description “contextualising accounting” (the influence of Hopwood is obvious here), although he also tries to encourage quantitative accounting history research, using the cliometric approach associated with the “New Economic History”. Previts, Parker and Coffman, on the other hand, tend to adopt a more traditionalist position. While showing some awareness of the emerging NAH, they emphasize research topics that had already been studied extensively by traditional accounting historians.

## Birth of the idea of “The New Accounting History”

**The AOS issue on “The New Accounting History”**

Even though historical accounting research of a critical/interdisciplinary nature had been appearing since the late 1970s, the article that consecrated the concept of “the new accounting history” is MHL (1991). Although this is the first mention of “the new accounting history” as a unitary phrase, that does not mean that it is also the first appearance of the ideas behind it. Hopwood and Johnson (1986) refer to “new accounting historians” in their defence of the legitimacy of accounting history research, but this term embraced historians such as Johnson, influenced by econometric history, as well as the critical accounting historians. Tinker and Neimark (1988, p. 55), in one of the earliest published reviews of critical historiographies of accounting, write of “new histories” in general and “new accounting historians” in particular, but, as Gaffikin (2011, p. 248) has noted, it was MHL (1991) “that seems to have attracted greater attention”. This may be because the Tinker and Neimark (1988) paper appeared in the very first issue of a new journal, Accounting, Auditing & Accountability Journal (AAAJ), whereas MHL (1991) was published by a longer-established journal.

The paper introduces a double issue (volume 16, numbers 5 and 6) of AOS, which was dedicated to historical accounting research papers that had their origins in the Second Interdisciplinary Perspectives on Accounting (IPA) Conference, held in Manchester in 1988. Hopper (who had also co-organized the First IPA Conference in 1985), Laughlin and Miller had been the conference organizers, and had already been involved in introducing an issue of AAAJ under the title “Contextual studies of accounting and auditing” (Laughlin et al., 1989). As well as AOS and AAAJ, a third journal Critical Perspectives on Accounting (CPA) was to begin publishing in 1990. However, many presenters at the IPA looked to AOS as the first choice for submitting their papers. Laughlin (interview 10 June 2013) has told us that there was no specific “call for papers” underlying the NAH issue of AOS (special issues were to become a feature of AAAJ – see Carnegie, 2012). The papers that appeared in the NAH issue had been submitted to the standard peer review process for AOS. Anthony Hopwood would sometimes create special sections or issues by collating papers on a particular theme that happened to be submitted at roughly the same time, and there were enough critical accounting history papers accepted for publication by early 1991 to justify the issue. The first draft of MHL (1991) paper was largely written by Peter Miller, according to Laughlin (interview 10 June 2013), and he and Hopper suggested some small changes. Laughlin is unsure who actually came up with the paper’s title, and it is possible that Hopwood decided to give the name “The New Accounting History” to the issue as a whole (this title appears, along with the publisher’s imprint but nothing else, on an unnumbered page at the front of the issue) before MHL (1991) paper was titled.

**The MHL (1991) paper**

To begin with, the label “new accounting history” needs an introduction, an explanation of the meaning of these “new” ideas behind accounting history research. Interestingly, NAH tends to be explained negatively, in terms of what it is not. According to MHL (1991, p. 396; see also Napier, 2006, p. 455):

The new accounting history that has emerged … does not represent a unitary research programme with definite theoretical boundaries. It can be seen instead as a loose assemblage of often quite disparate research questions and issues.

The authors’ opinion concerning the nature of NAH is quite clear, and they even suggest that it should not be used as a methodology or a framework in itself, but more as an intermediate point to the use of the methods and methodologies it assembles. Furthermore, they add that:

The new accounting history is not a “school” and does not entail subscribing to a particular conceptual schema, but is an approach to the past of accounting that draws upon a heterogeneous range of theoretical approaches. It is less a method than a way of posing questions and of understanding their significance, one which opens up differential possibilities for criticism and change by depriving existent practices of their self-evidence and immutability. (MHL, 1991, p.400)

From the point of view of the historical research methodology, there is the risk of analysing NAH through the present lens of accounting and history research hence we have witnessed its evolution in this period, of more than two decades, since it came to life. As Napier states, “one of the dangers in attempting to understand the past is that of viewing it too much in terms of the present” (Napier, 1989, p. 241). And moreover, according to Topolski (1990, p. 325) “it is self-evident that the way historians explain the past depends more or less directly on how they understand that past in its most general shape”. Extrapolating this statement, although none of the authors was an historian by profession, we can state that the same rule applies in the case of MHL (1991), since they present NAH from an historical perspective and the majority of the references are historical ones.

We are trying to leave our preconceptions and knowledge about the present status of NAH aside and examine it through the lens of the authors, using their “explanations” at that moment and through the lens of the paper itself in which it was introduced as a new concept. We will begin our analysis with the citations and the bibliography and we will build our explanations on this basis. One of the “curiosities” that stands out even on a superficial analysis is that, out of 34 bibliographical references, containing 27 books and 7 articles, there is not a single reference to an accounting history paper or book. This applies not only to specific historical accounting studies but also to discussions of historical accounting research, such as those of Tinker and Neimark (1988), Napier (1989) and Previts et al (1990a, 1990b), which the authors could clearly have cited as points of reference, let alone references to the seminal papers of Hopwood. A possible explanation could be that MHL (1991) intended the paper to stand primarily as an introduction to the collection of historical studies in accounting, presented in that issue of AOS, rather than a general statement of position, but the absence of any reference to prior critical/interdisciplinary historical accounting studies tends to highlight the apparent “newness” of NAH.

INSERT TABLE 2 ABOUT HERE

Going further with the analysis, we have identified seven major themes (containing also subthemes or related fields) in a classification of these bibliographical references – these are shown in Table 2. The main theme is that of history or theory of history with 13 references, while 5 of the remaining 21 references have history as a secondary theme. This is followed by medicine, social medicine, psychiatry or medical psychology with 6 references. Hermeneutics, philosophy, discourse and learning are present as a primary theme in 5 references and as a secondary theme in a further 4 references. These are followed by two main groups, statistics (including social aspects) and legal, legal history and common law, each with 3 sources. The last two main themes are insurance and insurance technology and anthropology (including culture and social science), social anthropology and ethnology, each with 2 sources. Several of these themes were specifically identified by MHL (1991, p. 396), who state that “practitioners” of accounting history “come from and draw upon a variety of disciplines including anthropology, economics, history of science, organization theory and sociology”.

As we can observe from the table above, history is the main theme in the paper and the core of the structure of the paper, although in most cases “many of the practitioners of the ‘new accounting history’ are not trained historians dedicated to recounting the past ‘as it really happened’ ” (MHL, 1991, p. 396). Drawing on history and theory of history, the paper has in the centre the idea of “objectivity” or the “objectivity question”. The primary reference on this is Peter Novick’s recently-published book That Noble Dream: The “Objectivity Question” and the American Historical Profession (1988), which explores the issue of objectivity in history by examining mainstream American history in the 20th century, a domain that, according to MHL (1991), evolved and influenced in the meantime accounting history research. MHL’s phrase “as it really happened” is borrowed from the well-known positivist historian Leopold von Ranke (wie es eigentlich gewesen), somehow modified since the original translation which was “as it really was” or “as it actually was” (Novick, 1988, p. 28). According to Novick, the “as it really happened” version can be traced back to the American professional historians and to the work of the Romanian historian and philosopher of religion Mircea Eliade (1959, p.9). This historical objectivity includes in the context of MHL (1991, p. 396):

[A] commitment to the reality of the past, and to historical truth as correspondence to that reality; a sharp separation between knower and known, as well as between facts and fiction; a notion that historical facts are prior to and independent of interpretation; and a view that historical truth is unitary rather than perspectival.

Novick’s own opinion on historical objectivity is that it’s not “true or false, right or wrong: I find it not just essentially contested, but essentially confused.” (Novick, 1988, p. 6) and besides that “some of the key elements in the objectivist synthesis I consider psychologically and sociologically naive”. Objectivity is perceived according to his vision as a matter of fact, a primary nature of historical research and there is no need to debate the actual existence or lack of objectivity as it is similar to “making an empty observation; to say something neither interesting nor useful” (Novick, 1988, p. 6). Other historians, such as Froude (1867, p. 1; quoted by Lister, 1984, p. 50), state that if objective history is eliminated, history becomes “a child’s box of letters with which we can spell any word we please”. Indeed, some of the components of objectivity presented above are “ideal” at a theoretical level, but due to their position in the evolution of historical science they suffered changes, or rather, changes consistent with the reality of historical research. Consequently, as MHL (1991, p. 397) observe:

The separation of facts and values may no longer be viewed so rigidly by some; the notion of ‘letting the facts speak for themselves’ may be rather less widely or rigidly adhered to; and there may be more emphasis on interpretations being tested by facts instead of being derived from them.

We need to be careful here. Gaffikin (2011) points out an obvious difference between historiography as “the writing and hence creation of history” (p. 236) and accounting history research as it has actually emerged, which leads us to query the extent to which “new accounting history” should really be regarded not as history (even of the “social history” genre) but rather as historical sociology. NAH is not perceived as a truly historical-based collection of methods and methodologies, but more of an attempt to adopt an undergoing current that was already taking place in history and sociology involving:

[A] spill of creative energy into neighbouring fields, specifically in this instance to cultivate a sociologically fertilized history or to protect good historical grain from encroaching sociological weeds. At the very least some historians and some sociologists, faced with challenges to their various knowledge claims from within their own disciplines, have turned respectively to sociology and history to reinforce cases which they have felt the resources of their own disciplines inadequate to defend (Abrams, 1980, p. 4)

Then again, should NAH include at all in its name the word history? We pose this query due to this questioning of NAH not being truly a historical sociology and begin answering it by making use of a debate that was taking place in the end of 1970s and the beginning of the 1980s. And that is, by appealing to the notion of “class” as a difference of perception between history and sociology and its implications on the new trend of research in accounting history. According to Abrams (1980), although these two disciplines have different views on primary aspects, they have an intrinsic relation and in the end:

It is the problem of finding a way of accounting for human experience which recognizes simultaneously and in equal measure that history and society are made by constant, more or less purposeful, individual action and that individual action, however purposeful, is made by history and society. (Abrams, 1980, p. 7)

A late stage of the process of a partial convergence between history and sociology was taking place at the time at the appearance of the first signs of NAH. According to Abrams, the early 1980s were a period when “some historians and some sociologists” were making significant “efforts to hammer out ways of analysing process which transcend the exhausted modes of narrative history and scientific history just as they transcend the exhausted modes of the two sociologies” (i.e., a sociology of action and a sociology of system). Through this process it was stated that narrative “lost its old innocence” becoming not a mere way of stating and recording what happened, as was also the case of “traditional” accounting history, but rather something “understood as an attempt to recover the movement of human agency as structuring”, actively interrogated by theory, or in other words, a considerable part of the vision proliferated by the “new” accounting historians that helped to build the basis of NAH or that of those who adhered to NAH. Calls for the unity of history and sociology came from renowned sociologists such as C. Wright Mills, E. A. Shils, John Barnes or Pierre Bourdieu but most of these attempts took place within Marxism, which has already been identified as a factor in the rise of NAH. And moreover, according to Giddens (1991, p. 230), “what history is, or should be, cannot be analyzed in separation from what the social sciences are or should be .... There simply are no logical or even methodological distinctions between the social sciences and history - appropriately conceived.” Owing to this trend for a “theoretical unity” between history and sociology, NAH had the “proper” background of knowledge to build its foundation and to call for an approach in accounting history based on these prior findings. NAH can be seen as a research stream with deep sources in historical sociology and “new history”, developing from its earlier stages of development into a sociological type of research.

The MHL (1991) paper adopts a discursive writing style with narrative accents, which reflects the style of critical/interpretive accounting history research of the 1980s. From the first sentence, the logic of the text is causally based, and leads us to conclude that the emergence and evolution of NAH is a natural one:

In the space of less than a decade accounting history has come to occupy a significant position within the discipline of accounting. …

Recent developments in accounting history have gone hand in hand with a change of fortune. …

New ways of posing questions about the past of accounting have become possible as a result. Taken together, these interrelated shifts are of such an order as to entitle us to speak of “the new accounting history”. (MHL, 1991, p. 395)

Even where theorists are referred to, this is restricted to a listing of names (with a footnote providing specific references):

Whether it was the writings of Thomas Kuhn, Clifford Geertz, Michel Foucault, E. H. Gombrich, Eric Hobsbawm, Paul Ricoeur, Richard Rorty, Charles Taylor, E. P. Thompson or Peter Winch that were drawn upon in the challenge to the ideal of historical objectivity is less important than the overall effect. (MHL, 1991, p. 397)

This is a comprehensive enumeration of well-known authors from a wide range of disciplines, from history to sociology, statistics, anthropology and others. However, as MHL (1991) have not referred to any accounting history publications, it is not clear what work is “drawing on” these theorists. However, MHL (1991, p. 402) warn about the use of the ideas of theorists:

… there is a question of broadening and extending still further the theoretical apparatus deployed within accounting history. This is not a matter of dabbling briefly in the work of this or that theorist and then applying the newly-found concepts to accounting history.

The final paragraph of the paper (MHL, 1991, p. 402) contains a direct reference to the work of Reinhart Koselleck (a German historiographer) and a general one to the work of the Italian microhistorian Carlo Ginzburg (1980), but none to the above mentioned authors.

What it does mean is examining the work of historians in fields other than accounting, and assessing the extent to which they enable new questions to be posed or existing research agendas to be refined or modified.

The reference to microhistory may have reflected the influence of one of the authors mentioned earlier: Clifford Geertz and his book from 1973, Interpretation of Cultures. According to Williams (1999, pp. 62-63) the anthropological technique called “thick description”, closely associated with Geertz, is similar to microhistory. “Thick description”, as Levi (1990, p. 98) puts it, “starts from a set of signifying signs and tries to put them into an intelligible structure”, while microhistory “uses a similar approach to produce a richness of explanation and provides a way of teasing out some of the interwoven threads of human life” (Stanford, 1994). This raises the question as to why microhistory has not been perceived as a central part of this new way of conducting research in accounting history – very few studies explicitly identify themselves as “microhistories” (examples include Williams, 1999, Carnegie and Walker, 2007, and Lee, 2008).

It is not clear which aspect of Koselleck’s work is being referred to, and which questions are enabled to be posed through the lens of this particular book cited (Futures Past: On the Semantics of Historical Time – 1985/2004). Kosellek is particularly identified with “history of concepts”, something he worked on from the late 1950s (Andersen, 2003). Some commentators have seen similarities between the ideas of Foucault and those of Koselleck. Although Keith Tribe has claimed, in his introduction to the 2004 edition of Koselleck’s book, that Foucault was not a historian but Koselleck was, the influence of the latter’s ideas could be picked up from Foucault’s book, Surveillir et Punir (1975). Both authors were promoters of ideologies “forming social and political actors” (Edwards, 2007), maintaining the contests and struggles in which they participate being ultimately crucial notions for understanding social, political and ideological change in a world that was facing constant changes.

According to Paul Langley (2008, p. 27) NAH draws on Actor Network-Theory (henceforth ANT), but his statement is not supported by a clear reference. Moreover, there is no direct liaison in MHL (1991) that can be made at a methodological level and that could allow us, without doubt, to clarify this aspect of NAH development in this early stage. Although the theory was developed earlier in the 1980s, Langley is probably thinking of Bruno Latour’s book, Science in Action: How to Follow Scientists and Engineers through Society, published in English translation in 1987 by Harvard University Press, as being the main influence on MHL. Laughlin (interview 10 June 2013) confirmed that MHL were aware of Latour’s work, but he is not cited specifically in the paper. The connection between NAH and ANT will be examined in the next sub-section.

**The other papers in the NAH issue of AOS**

Besides the presumed theoretical adhesion to ANT, there is a more definite use of sociological theories in MHL (1991) and in some other articles presented in the NAH issue of AOS. These are the theories of Michael Foucault. We can trace the influence of Foucault in the discussion of MHL on the other six articles, and that discussion, together with a reading of the other articles, allows us to construct a basis for NAH. MHL start with Grahame Thompson’s article, “Is accounting rhetorical? Methodology, Luca Pacioli and printing”, which presents the rhetorical aspects of accounting using a linguistic method to re-analyze “how and why accounting in its particular modern form emerged” and using also a reference to four crucial institutions from that period that influenced this emergence: the church, the pedagogic apparatus, the publishing house and the commercial organizations. Analyzing this article in terms of the presence of one of the two great directions of research in accounting which characterize NAH, the use of Foucault or Latour’s sociological and philosophical ideas, the Thompson article uses Foucault’s ideas, as can be seen in Table 3 below, meaning rhetoric (and linguistic model but concentrates on the theory of discourse). It is interesting to note that Thompson’s article could be described as “history of accounting”, as he is attempting to understand a treatise that sets out methods and procedures of accounting. This is not the case for some of the other studies in the special issue, which focus more on the impact of accounting on organizations, the economy, and society.

Following the same logic and using some of the findings from Napier (2006), we analyzed from two perspectives the other six articles published in this isse of AOS. The first one is the order in which the papers are discussed in MHL (1991) and the (different) order in which the papers appear in the issue, and the other is the content, the theory and themes approached.

INSERT TABLE 3 ABOUT HERE

MHL (1991) apparently structured their discussion of the papers in terms of the chronological order of the historical periods analyzed. The only exception is the article of Keith Robson which, although it should be fifth in terms of chronology, is the third paper to be discussed by MHL, after Rob Bryer’s Marx-inspired “great railway swindle” paper investigating British railway accounting in the 19th century. The explanation for this situation is that the narrative of the paper determined the logical presence of the Robson paper, although it refers to a latter historical period of analysis. The idea of the development of accounting in time and space and as a body of knowledge is followed by MHL and closely analyzed by Robson through the lens of accounting and social change, making use of Latour’s arena and translation terms and of Foucault’s genealogical method. The authors continue with and examination of Sonja Gallhofer and Jim Haslam’s paper as a conclusion of the idea started before. Robson’s paper is the also the only one that implements theories and ideas from both Foucault and Latour.

In 1991 Miller, working with Graham Burchell and Colin Gordon, was promoting ideas that Foucault had expressed much earlier (in fact in 1968) that we can identify as part of the NAH philosophy, for example:

The history of ‘ideas’ or ‘sciences’ must no longer be written as a mere checklist of innovations, it must be a descriptive analysis of the different transformations effectuated. (Foucault, Politics and the study of discourse, 1991, p.58, The Foucault effect: studies in governmentality)

Also in 1992 Peter Miller published another article on the objectivity theme which is strongly influenced by Foucault’s work, “Accounting and objectivity: The invention of calculating selves and calculable spaces. Although Miller (1992) does not refer directly to Peter Novick’s work, it is likely that issues of objectivity were of particular interest to Miller.

One of the ideas that positions NAH on a higher research hierarchy is that it presumes “that the study of accounting history is capable of assuming a more central position within the social sciences more generally” and at the same time “a concern with language, with the rationales and ideologies for accounting practices, comes to assumes a prominent role in the new accounting history” (MHL, 1991, p.398). This concern with language is a theme debated earlier by linguists and historians because “the facts of the vocabulary are intimately tied to facts of civilization” (Cahen, 1921, p.1; Mills, 1989). History is a discipline that “treats utterances widely separated in time, space and tongue” (Handlin, 1979, p.165) and the main reason for such a concern is the obvious need of a greater knowledge of the basic unit of language by all those who wish to undertake a research in this field of knowledge and in those derived from it (e.g. accounting history).

Another particular aspect of NAH is its “focus on shifts in the forms of knowledge or expertise that typifies accounting at a particular moment in time and in a certain social context, whether this be a particular national or a more local cultural setting” (MHL, 1991, p. 399). The final section of the paper (pages 400 to 402) represents a tribute to accounting history research and evolution but also an insight into the future of accounting history research. MHL begin their justification with a statement that major processes and sources of understanding are “by their very nature historical”. There are three major outlines of this construction. The first one is the link between these processes and their historical nature which “entail transformations in accounting practices and in the rationales that give them significance”. This leads to the idea of “contemporary relevance of accounting history” that can be demonstrated and this demonstration is exactly the occurrence of the ideas that lead to a new approach called “new accounting history”. The third outline is the context in which NAH appeared, namely in a context that had to do “with calling for a historical appreciation of the formation of accounting practices and rationales” (p. 400). It is a context that includes dangers in conducting research within the accounting history discipline, which consist in overlooking the very nature of this type of research, a nature that is “sui generis rather than derivative”.

Also in this section of the paper we can identify some of the most prolific and widely used ideas of NAH, such as the study of accounting past making use of “social relations within which it is embedded” and the relationship with management. Also something that arises in that particular period is a type of research that could be themed as “a history of the history of accounting” and we could state that it is part of the NAH research approach. Generalizing, the authors assume that the intensive changes that accounting and accounting history research were undergoing were due to these being “under pressure or approaching a state of crisis” (p. 401). But this generalization has a weak basis, aside the likewise work from kindred disciplines because, as they state themselves, “whether accounting is itself undergoing such a self-questioning and with what possible consequences is difficult to say” (p. 401).

The future developments and goals of the accounting history research are not neglected by the authors as they conclude the article stating that “existing theoretical agendas need to be developed and refined in relation to different events and processes” and draw attention to the need to “extend still further the theoretical apparatus deployed within accounting history”. All these are of such importance for accounting history because of the turn it took in becoming one of the most promising research areas in accounting and to avoid the risk of losing the “impetus” it had gained by 1991.

## Conclusions

Resistance to change tends to be great and the particular forms taken by a certain change do not necessarily please all the actors in a particular research field. But nonetheless, these changes, however unpleasant they may be for some of them, are a future benefit for that discipline and their practitioners and researchers, because without change there is no development. This is also the case for accounting history researchers with the emergence of NAH in the decade to 1991. The current of change could not have been stopped and all the catalysts involved in this process were concurring in the rise of NAH. The most influential factors were the emergence of critical accounting research in the 1970s, Tony Tinker’s emphasis on “historical materialism”, Anthony Hopwood’s personal interest in history, and the availability of AOS for critical/interdisciplinary historical accounting research during the 1980s.

After studying the original article in itself, we are able to draw a few conclusions. NAH is not something that denies “old” accounting historians’ beliefs, but more of an alternative, a new and different point of view on how to conduct this type of research. It is a unifying concept that assembles methods, ideas and theoretical approaches under one single “label”. It is not something that was imposed by those who adhered to its beliefs, but more of a logical evolution in the accounting historical research paradigm given all the changes from the adjacent scientific fields.

This paper represents an interim report on an ongoing research project. This will involve two aspects. First, there is still a need to obtain a full view of the circumstances surrounding the emergence of NAH, and we plan to build on our interview with Richard Laughlin by talking to other key players. Secondly, we plan to follow up the subsequent use of the NAH concept in the accounting history literature. Gaffikin (2011, p. 237) suggested that “since Miller et al. (1991) the high priests have manoeuvred opinions back to more traditional approaches and I have concluded that there has been a ‘conservative turn’ in accounting history”. He concluded: “I do not believe the accounting history community has effectively come to terms with the full meaning of a ‘new accounting history’” (2011, p. 236). If Gaffikin’s intuition is valid, then we need to investigate what went wrong with “the new accounting history”.

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|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Year** | **No.** | **Authors** | **Title** | **Pp.** |
| **1980** | 5:1 | A. M. Tinker | Towards a political economy of accounting: an empirical illustration of the Cambridge controversies | 147-160 |
| **1982** | 7:2 | A. M. Tinker, B. D. Merino & M. D. Neimark | The normative origins of positive theories: ideology and accounting thought | 167-200 |
| **1985** | 10:2 | P. Armstrong | Changing management control strategies: the role of competition between accountancy and other organisational professions | 129-148 |
| **1985** | 10:4 | S. Burchell, C. Clubb & A. G. Hopwood | Accounting in its social context: towards a history of value added in the United Kingdom | 381-413 |
| **1986** | 11: 1 | P. Miller | Accounting for progress – national accounting and planning in France: a review essay | 83-104 |
| **1986** | 11:2 | K. W. Hoskin & R. H. Macve | Accounting and the examination: a genealogy of disciplinary power | 105-136 |
| **1986** | 11:2 | A. Loft | Towards a critical understanding of accounting: the case of cost accounting in the U.K., 1914-1925 | 137-169 |
| **1986** | 11:4/5 | M. Neimark & T. Tinker | The social construction of management control systems | 369-395 |
| **1986** | 11:6 | H. Willmott | Organising the profession: a theoretical and historical examination of the development of the major accountancy bodies in the U.K. | 555-582 |
| **1987** | 12:1 | T. Tinker & M. Neimark | The role of annual reports in gender and class contradictions at General Motors: 1917-1976 | 71-88 |
| **1987** | 12:3 | A. G. Hopwood | The archaeology of accounting systems | 207-234 |
| **1987** | 12:3 | P. Miller & T. O’Leary | Accounting and the construction of the governable person | 235-266 |
| **1987** | 12:5 | P. Armstrong | The rise of accounting controls in British capitalist enterprises | 415-436 |
| **1987** | 12: 5 | C. Lehman & T. Tinker | The “real” cultural significance of accounts | 503-522 |
| **1988** | 13:1 | K. W. Hoskin & R. H. Macve | The genesis of accountability: the West Point connection | 37-74 |
| **1988** | 13:4 | A. G. Hopwood | On origins and development: some reflections on the 40th anniversary of Pergamon Press and the 65th birthday of its founder, Robert Maxwell | 329-332 |
| **1989** | 14:3 | P. D. Bougen | The emergence, roles and consequences of an accounting-industrial relations interaction | 203-234 |
| **1990** | 15:4 | P. Miller | On the interrelations between accounting and the state | 315-340 |
| **1990** | 15:5 | P. Miller & T. O’Leary | Making accountancy practical | 479-498 |

Table 1 AOS accounting history papers, list vol. 1-30 (Source: Napier, 2006)

|  |  |  |
| --- | --- | --- |
| history, theory of history | 13 | 5 secondary history theme |
| **medicine, social medicine, psychiatry, medical psychology** | 6 |   |
| **hermeneutics, philosophy, discourse, learning** | 5 | 4 secondary philosophy theme |
| **Statistics (including social aspects)** | 3 |   |
| **legal, legal history, common law** | 3 |   |
| **insurance, insurance technology** | 2 |  |
| **anthropology (culture and social science), social anthropology, ethnology**  | 2 |   |

Table 2 Miller *et al*. article references classification

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Order in article | Order in *AOS*  | Author(s) | Title | Pages. | Period analysed  | Themes approached | Comments made by Miller *et al*. (1991) | “Foucauldian” ideas | Latour's ideas |
| 1 | **6** | Grahame Thompson | *Is accounting rhetorical? Methodology, Luca Pacioli and printing* | 572-599 | *15th/16th C.* | Use of the linguistic model within accounting discourse and the related interest in rhetorical formulations | institutional matrix of key institutions such as the Church, pedagogic apparatus, the publishing house and commercial organizations, through which double-entry bookkeeping emerged in the sixteenth century | Yes, Archaeology of knowledge, rhetoric (linguistic model but concentrates on the theory of discourse) | - |
| 2 | **2** | R.A. Bryer | *Accounting for the “railway mania” of 1845— A great railway swindle?* | *439-486* | *1830-1850s* | Functioning of accounting in the social, economic and political contexts surrounding the financing of the early U K. roadways | the historical assessment of the financing of the early U.K. railways also depends on particular institutional arrangements, in this case the relations between accounting and capitalism in the mid-nineteenth century | - | - |
| 3 | **5** | **Keith Robson** | ***On the arenas of accounting change: The process of translation*** | **547-570** | ***Late 1960s*** | **Relationship of accounting practice to the social context (social change)** | **Relations between the profession and the states, the importance of particular arenas of accounting change, and the capacity of the government to intervene in the economy are at stake when it comes to the significance of apparently localized events** | **Yes, genealogical method (a genealogical narrative of contingencies)** | **Yes, translation process as part of the concept of arena** |
| 4 | **3** | Sonja Gallhofer, James Haslam | *The aura of accounting in the context of a crisis: Germany and the first world war* | *487-520* | *1870-1910s* | Critical theory (Frankfurt School) (Napier, 2006) and theorizing of the conflict-enhancing potential of accounting | The aura of accounting - the notion that accounting has an objectivity, soundness and neutrality that is specific to it - can help not only in the resolution of conflicts but also in their enhancement during specific crisis periods | - | - |
| 5 | **1** | Trevor Hopper, Peter Armstrong | *Cost accounting, controlling labour and the rise of conglomerates* | *405-438* | *19-20th C.* | Labour histories of control, labour process | Illustrates how developments in cost accounting can be understood as rooted in conflicts that centre on control of the labour process, whether these conflicts be the destruction of internal subcontracting and craft control of production in early factories, or those associated with current techniques and ideologies of control | Influenced by other Foucauldian inspired works as they state (Hopper, Armstrong, p.406) | - |
| 6 | **4** | Sten Jönsson | *Role making for accounting while the state is watching* | *521-546* | *20th C.* | "Accounting made legitimate through reflecting concerns of its social and political environment " (Napier, 2006) ; culture as an explanation in accounting change | Investigates transformations in State, Municipal, Financial and Management Accounting in Sweden; programmes like Taylorism or programme budgeting provide arguments for reforms | Use of "archaeological" items (Foucault, 1982) (Jönsson, p. 522) | - |
| Table 3 Articles published in the Issue 5-6 of AOS, 1991 |