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The Australian Accounting Academic in the 1950s:

R. J. Chambers and Networks of Accounting Research

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Structured Abstract:

Purpose: To examine the challenges faced by an Australian accounting academic, R. J. Chambers, in the 1950s, in breaking into the accounting research community, at that time almost entirely located in the United States and the United Kingdom. For academics outside the networks of accounting research publication in these countries, there were significant, but not insurmountable obstacles to conducting and publishing accounting research. We examine how these obstacles could be overcome, using the notion of “trials of strength” to trace the efforts of Chambers in wrestling with intellectual issues arising from post-war inflation, acquiring accounting literature from abroad, and publishing his endeavours.

Design/methodology/approach: The article uses actor-network theory to provide an analytical structure for a “counter-narrative” history firmly grounded in the archive.

Findings: Documents from the R. J. Chambers Archive at the University of Sydney form the empirical basis for a narrative that portrays accounting research as a diverse process driven as much by circumstances – such as geographical location, access to accounting literature, and personal connections – as the merits of the intellectual arguments.

Research limitations/implications: Although the historical details are specific to the case being studied, the article provides insights into the challenges faced by researchers on the outside of international research networks in achieving recognition and in participating in academic debates.

Practical implications: The findings of this article can provide guidance and inspiration to accounting researchers attempting to participate in wider academic communities.

Originality/value: The article uses documents from perhaps the most extensive archive relating to an individual accounting academic. It examines the process of academic research in accounting in terms of the material context in which such research takes place, whereas most discussions have focused on the underlying ideas and concepts, abstracted from the context in which they emerge.

Keywords: Accounting history; accounting theory; research networks; actor-network theory; trials of strength; counter-narrative; R.J. Chambers

Article Classification: Research paper

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Introduction

All academics with aspirations to join the international research community and to contribute to important debates face the challenge of publishing their research in outlets that will ensure that their work is taken seriously. Breaking into the community of international scholars is particularly difficult for researchers who are physically far from the geographical locations where the bulk of research is taking place. Half a century ago, the absence of instantaneous communications and the slowness of travel meant that such researchers had to struggle in order to publish internationally. Although some of the barriers to international communication have disappeared, researchers outside the “mainstream” must still work hard to achieve a presence within international research. Researchers who are geographically on the periphery often find that they communicate only with other local scholars (Nieuwoudt and Wilcocks, 2005; Nieuwoudt *et al.*, 2006; van der Schyf, 2008a; 2008b; West, 2006). Given that English is the dominant language of accounting research internationally, scholars writing in other languages are at a disadvantage (e.g., see Mattessich, 2011), but even researchers writing in English may find access difficult if they work in geographically remote countries.

In the 1950s, accounting academics in countries such as Australia, New Zealand and South Africa were beginning to look towards the United Kingdom and United States for ideas about teaching and research, but physical distance created major barriers that inhibited such academics from participating in the international accounting research community. This article examines how one such academic, Raymond J. Chambers of the University of Sydney, Australia, struggled to overcome these barriers and become a highly significant member of

the international accounting research network. Our examination draws on Actor-Network Theory, and particularly the notion of “trials of strength”. We identify three such trials of strength: identifying a genuine research problem that stimulates research, locating relevant literature, and achieving publication in an internationally recognised outlet. These three trials of strength are, of course, not unique to Chambers, but are faced by all researchers aiming to join an international research community. However, the specific details of Chambers’ own personal trials of strength provide important insights into the research process and the challenges faced by the academic accountant.

We begin the article with a prologue covering Chambers’ early upbringing and life before he entered academia. We then step back from the detailed narrative to consider the historiographical issues of narrative more generally. In this section of the article, we discuss the notion of “counter-narrative”. The third substantive section introduces the concept of “trials of strength”, taken from Actor-Network Theory, as an analytical tool, and traces Chambers’ engagement in three different trials of strength that led to the publication of his first academic article outside Australia. We conclude by discussing the implications of Chambers’ experience for contemporary researchers.

Prologue: Raymond John Chambers

Chambers was born in Newcastle, New South Wales, Australia, on 16 November 1917. Newcastle is located at the mouth of the Hunter River and had first been established as a penal settlement in the 1800s and then by civilians, who came to mine the local coal, in the 1820s. Chambers was the elder son of Joseph and Louisa Chambers, and spent his early childhood with his parents and younger brother, Albert Cyril Chambers, in a house on the banks of the Hunter River. His father worked in the BHP steelworks, which had been established in 1911 about a mile upstream to take advantage of the abundance of coal. The

Newcastle port and business district was located several miles downstream (Chambers, 2000).

In the 1920s, the Chambers family relocated to Islington, which developed into a residential suburb in the 1870s, and is located only two miles from the Newcastle harbour and business district. Chambers' father quit his job at the BHP steelworks and bought a milk-vending business upon relocating. He later exchanged this for a newspaper distribution franchise, which, in turn, he sold to re-enter the milk-vending business in 1930. Chambers was enrolled at a high school for boys the same year. There, he enjoyed various classes in languages, such as Latin and French, as well as classes in the natural sciences, such as physics and chemistry. His grades, however, were unexceptional as he had to spend his afternoons assisting his father and brother in the milk-vending business. When the 1933 term began, Chambers therefore planned to conclude his schooling early and pursue a correspondence course in advertising and commercial art. But Chambers' headmaster, who must have seen some potential in him, intervened and Chambers stayed on and matriculated from high school two years later (Chambers, 2000).

In the 1930s, all Australian high school graduates had to take a state-wide examination. Chambers took the exam and enrolled in a correspondence course, this time in accounting, but, before he could begin the course, the state-wide examination results came back; based on his performance, he had been granted an exhibition scholarship to pursue his undergraduate studies at the University of Sydney. Chambers accepted the scholarship, which covered tuition, and he moved 100 miles from home to attend university. In Sydney, he rented a room in a house that belonged to a cousin. Chambers spent the next five years working part-time during the day and studying at night. He moved around by foot and tram between the university, his rented room and his job, first as a clerk at the office of the Attorney General and later at the Shell Oil Company. His weekdays were spent performing

accounting tasks at work and studying accounting, economics, mathematics and statistics at university. On occasion, Chambers would board a steamboat for a weekend visit to his family, which had remained in Newcastle. Chambers graduated with a Bachelor of Economics in 1939 and resumed his correspondence course in accounting (Chambers, 2000). Chambers became a member of the Commonwealth Institute of Accountants (a forerunner body of CPA Australia) in 1941.

On 1 September 1939, Germany invaded Poland, and Australia subsequently entered the war. Meanwhile, Chambers had married Margaret, whom he had met some years earlier, and the couple had moved into a modest house in Greenwich (a Sydney commuter suburb) a week before Australia's declaration of war. Chambers was still working at the city office of the Shell Oil Company, but was soon relocated to a refinery upriver and the couple therefore moved to Hurstville, a small incorporated municipality with a railway station which had been established in 1876 (Chambers, 2000).

Chambers began work at the Prices Commission in 1943 (for a review of the early life of this commission, see Walker and Linford, 1942). The Australian government had set up the commission to regulate prices between producers, sellers, and consumers during the war effort. Chambers was tasked with regulating prices directly or by means of pre-established profit margins. The often misleading accounting information produced by firms, each of which applied its own set of accounting rules and conventions, made this exercise a formidable challenge. It is likely that this experience, his university training in economics and the correspondence course in accounting awakened Chambers to the inconsistencies and problems found in the accounting practices of the time (Brown, 1982; Gaffikin, 1989).

Chambers entered academia in late 1943, being appointed part-time correspondence teacher in auditing in the School of Management at Sydney Technical College (now University of Technology, Sydney). The college had been established in 1878 but had

recently undergone expansions to train young men and women for the Australian war effort. It now occupied premises on Sydney's Pitt, Sussex and Castlereagh Streets (Cobb, 2000). Two years later, Bruce Brown, the head of the school and a University of Sydney graduate, appointed Chambers as a full-time teacher. In addition to auditing, Chambers began teaching several other subjects, such as accounting, economics and law. Chambers nevertheless still found time to write; his first contribution to the accounting literature, *Financial Management*, was published in 1947 (Gaffikin, 1989). The Australian war effort was, by then, already over and Europe and the US had agreed on and signed the Marshall Plan (Lee, 2000). So, by the end of the 1940s, Chambers was a full-time academic accountant, with broad teaching interests, but heavily influenced by his experience in industry and in the Prices Commission, which had shaped his views on the inadequacies of conventional accounting.

Narrative and accounting history

There is a longstanding debate between traditional and new accounting historians about the representational faithfulness of narratives in accounting history (e.g., see Carnegie and Napier, 1996). On one side, traditional accounting historians argue that historical narratives should be based solely on historical evidence, such as a carefully studied archive, and that any detour away from such evidence distorts historical accuracy (Keenan, 1998; Tyson, 1993; 1995). On the other side, new accounting historians maintain that narratives in accounting history are best understood in their wider historical and social context and, often, through the lens of some social theory (Miller and Napier, 1993; Miller *et al.*, 1991). The Foucauldian (e.g., Hoskin and Macve, 1986; 1988; Miller and O'Leary, 1987), Marxist (e.g., Armstrong, 1987; Bryer, 2005; Tinker, 1985), and Latourian (e.g., Miller, 1990; 1991; Robson, 1991) traditions have, perhaps, been the most popular of these theoretical lenses. This disagreement between traditional and new accounting historians has led several authors to search for

commonalities between the two approaches before the gap between them becomes too wide and a hindrance to historical and scientific progress (e.g., see Carnegie and Napier, 1996; Fleischman *et. al.*, 1996; Funnell, 1996)

In this article, we largely sidestep this debate, by focusing on the prominence of the narrative mode in both traditional and new accounting history (Funnell, 1996; Napier, 2001). Drawing on the historiography literature (e.g., Ankersmit, 1983; Himmelfarb, 1994; Ricoeur, 1980), Funnell (1998) discusses three claimed reasons why the narrative has served as the historian's predominant mode of discourse since ancient times: narratives are the most convenient instrument to tell a story about past events, traditionally narratives are seen as the most effective instrument to uncover past facts, and historical events may be regarded as unfolding naturally as narratives. As such, by giving meaning to our present existence through stories of our past, narratives have become an integral part of the human condition and neither the traditional nor the new accounting historians have strayed far from their dependence on the narrative mode (this is not necessarily so in the larger historical literature, e.g. see Burke, 2001). To traditional accounting historians, the narrative is regarded as an instrument to uncover and describe real events through textual accounts, whereas to new accounting historians, the narrative is in addition seen as an opportunity to expose historical narratives that contradict with more widely held and favoured beliefs.

The narrative that we present here falls broadly within the new accounting history tradition and, more specifically, within what Funnell (1998) refers to as "counter-narratives" in accounting. These counter-narratives tend to challenge the hegemonic narratives associated with traditional accounting history, by providing previously unheard and (often) unsanctioned narratives of the past. In so doing, these counter-narratives cover a variety of issues and periods and the authors tend to draw a diverse set of conclusions (e.g., Loft, 1986; Preston, 1992; Tinker and Neimark, 1988). Nonetheless, common to all of these counter-narratives is

the use of the narrative mode of storytelling as well as the implicit goal of increasing our awareness of the past by uncovering alternative stories that open up the possibility that things could have been (and often were) different.

The aim of our own narrative is to contribute to accounting knowledge by being a counter-narrative in two senses. In the first sense, it is a counter-narrative about what it means to do accounting research in the 1950s. Anglophone accounting research in the 1950s was not as widespread as it is today and outlets for publishing accounting research, outside the professional publications, were few. Accounting researchers were largely clustered in the US and the UK, and their research was published in *The Accounting Review (TAR)* or *Accounting Research (AR)* or as books in New York City or London. Most narratives about accounting researchers in the 1950s focus on members of these clusters of accounting research production, such as Frank Sewell Bray (Forrester, 1982) in the UK and A. C. Littleton (Bedford and Ziegler, 1975), William Paton (Zeff, 1992), and George O. May (Stabler and Dressel, 1981) in the US. For accounting academics outside these networks of accounting research production, however, the obstacles to conducting accounting research were great and many, but not insurmountable.

To provide a counter-narrative of what accounting research was like outside these clusters, we draw on previously unpublished documents from the R. J. Chambers Archive, located at the University of Sydney. From these documents, we construct a counter-narrative that follows Chambers as he wrestles with intellectual issues from post-war inflation, acquires accounting literature from abroad and publishes his endeavours in his first international academic accounting article, “Blueprint for a Theory of Accounting” (Chambers, 1955a). As an outsider, at least in geographical terms, Chambers lacked the advantage of membership of the accounting research clusters in the US and UK during the 1950s, and our counter-narrative therefore tells a somewhat different story from studies such

as Napier's (2011) examination of accounting research at the London School of Economics during this period.

In the second sense, the narrative is a counter-narrative about the accounting research process in general. Narratives about conducting accounting research tend to adopt Kuhn's (1970) hypothesis that academics always research according to a paradigm (e.g., Cushing, 1989; Mouck, 1993; Wells, 1976). This paradigm dictates the whole research process, including what counts as a proper research question and valid evidence. Paradigms do not evolve through the accumulation of more knowledge. Instead, one paradigm is replaced by another through a paradigm revolution that is characterised by five stages: (1) the recognition of anomalies in the present paradigm, (2) a period of insecurity, (3) the development of a new set of ideas, (4) the identification of new schools of thought based on those ideas, and (5) the domination of some of these new ideas and schools. The recognition of anomalies in stage one initiates a paradigm revolution. Stages two and three are mutually reinforcing, as insecurity leads to the development of new ideas that, in turn, reinforce the insecurity. Out of these new ideas, new schools of thought are identified and, eventually, one of these prevails through the mass persuasion of the research community in stage five.

The narratives that emerge tend to be stylised as simplistic stories about good accounting ideas that are adopted and bad ideas that are rejected based on the merits of the results. In our counter-narrative, however, accounting ideas are described as much more fragile and contingent on a range of seemingly mundane factors, such as geographical location and the connections and resources available to the proponents. Indeed, the actual ideas themselves may be less important to the counter-narrative than the conditions and circumstances in which they emerge, are promulgated and are defended. The Chambers counter-narrative, therefore, focuses on the struggles – what we refer to as “trials of strength”

– in which Chambers had to engage in order to become an internationally recognised academic accountant.

Three trials of strength

ANT was developed in the 1980s as a method for the examination of social phenomena, such as the social creation of knowledge and innovation, in the field of science and technology studies (S&TS). Bruno Latour (1987), John Law (1986), and Michel Callon (1986) are considered to be the early ANT evangelists, but they do not share the same views on ANT. The field of S&TS has since grown and there is now even less of a consensus on the specific methods and purposes of ANT. The closest thing to a description offered by most authors is that ANT is a collection of tools that allows the researcher to bring in material-semiotic relations between humans, non-humans (e.g., technologies and objects) and semiotics (e.g., concepts and ideas) into the same analytical view. To Latour (1987), humans, non-humans and semiotics are all “actors”, whereas to more recent contributors to ANT, in particular Harman (2009), these entities are all “objects”. In this article, we tend to reserve the term “actor” for humans and “object” for non-humans. Various accounting researchers have used ANT (with different understandings of what this entails), and this work has recently been reviewed by Chiapello and Baker (2011), Justesen and Mouritsen (2011), and O'Connell *et al.* (2011).

In the ANT literature (e.g., Harman, 2009), an actor engaging with an object or bringing together disparate objects to form new ones is often referred to as a mediator. The process of bringing two or more objects together is referred to as a “trial of strength” (TOS) between the mediator and the objects. When a mediator engages with an object, it attempts to retrieve, distort and bend that object for specific purposes. The TOS notion has hitherto been little used in accounting research – one notable exception is the study by Gendron and Baker

(2005) of the emergence of Foucauldian research in accounting. Using the TOS notion is different from arguing in terms of “conditions of possibility” – that approach was borrowed from Foucault (1970) and used in earlier ANT studies in accounting (e.g., Miller, 1991). Conditions of possibility appear as opportunities arising from contingent historical circumstances and constellations of events, presented to actors to be explored (Miller and Napier, 1993). The TOS between a mediator and an object, on the other hand, never appears in such a manner. It is a constant tug of war. The strength of the mediator is constantly pitched against that of the object. The result is continuously tenuous and unknown. The object might give in only to later resist or recede into the background (Latour, 1987).

Chambers is our mediator; he engaged in TOSs with three different objects. These objects are inflation, the accounting literature, and the journal *Accounting Research (AR)*. An article, “Blueprint for a Theory of Accounting,” emerged from these TOSs. This article was Chambers’ first foray into international academic publishing and towards the privileged clusters of accounting researchers in institutions in the US and UK. In the 1960s, the arguments presented in this and subsequent works would bring Chambers international prominence as an accounting academic of some note. The same arguments would also later underpin Chambers’ most comprehensive statement on his accounting theory, continuously contemporary accounting (CoCoA), published as *Accounting, Evaluation & Economic Behavior (AE&EB)*, in 1966. In this book, Chambers presented his own comprehensive accounting theory, based on the measurement of all assets at their current exit price and on a method to account for both specific and general price changes.

Inflation

Chambers had encountered inflation in the 1940s. The war had led the Australian government to establish the Prices Commission to regulate prices between producers, sellers and

consumers. The government had also decreed the expansion of Sydney Technical College to train young men and women for the war effort. Chambers had found employment in both. By the end of the war in 1945, Australia had spent more than A£2 billion, over 50,000 of its men and women had been injured or killed, and a residue of strange objects had been left behind in Australia and around the world (Cobbin, 2011). The empty shells of former prison, concentration and extermination camps were left throughout Europe and the Far East. Arsenals of unused or damaged tanks, aircraft and other war materiel were left all over the world. Entire cities had been levelled and whole peoples had been displaced. The Manhattan Project was still underway in the US.

Inflation was another strange object left behind from the war. Chambers had struggled with issues of general (i.e. inflation) and specific (i.e. related to particular assets) price changes during the war as part of his work with the Prices Commission. Inflation intensified after the war. Trade between a starving Europe and Australia rose rapidly. The Australian economy began to expand and inflation rose accordingly throughout the 1940s and 1950s. Whereas Australia had experienced a decade of 2 per cent inflation before the war, that figure doubled and then tripled during the next two decades (Australian Government, 2001). The implications for governments, taxation and conventional historical cost accounting were severe. Historical cost accounting measures and records assets at the date of purchase, but does not adjust these entries for subsequent changes in general price levels. This tends to overstate earnings in periods of rising prices: inventories are purchased at one price and then sold at an inflated price some time later. This may lead a company to believe that its earnings have increased, but this is misleading because the purchasing power of the inflated exit price may be lower than the purchasing power of the dated entry price. The result is that the business may be led to distribute these perceived earnings without realising that they are, in effect, distributing their real capital (i.e. the capital the business needs to hold on to run its

day-to-day operations). Chambers and others were later to refer to this phenomenon as “capital erosion”.¹

Chambers recognised how high post-war inflation made the flaws in historical cost accounting all the more apparent. Chambers presented his ideas in five articles published from 1949 to 1952 in the *Australian Accountant (AUA)*. Four of these articles were based on professional refresher courses delivered to members of the Commonwealth Institute of Accountants (CIA) (later CPA Australia). In these four articles (1949; 1952a; 1952b; 1952c), Chambers made a case for historical cost accounting being illogical, inconsistent and irrelevant. He drew contrasts between how changing circumstances had led to changes in financial strategies and fiscal policies but not in financial reporting practices. He concluded that a comprehensive accounting theory was more desirable than temporary makeshift solutions and that the time was ripe to change financial reporting practices. The fifth article (1950a) was a rebuttal to an editorial printed in *Business Week* in favour of historical cost accounting. Chambers believed that the arguments presented in the editorial were both illogical and untrue and he therefore had felt compelled to highlight their lack of substance (for further discussion about these articles, see Gaffikin, 1989).

The lectures and publications were well received, but Chambers was not without his critics on issues of inflation. Claudius (1952), a pen name perhaps adopted from the fourth Roman Emperor Tiberius Claudius Caesar Augustus Germanicus, wrote a rebuttal to one of the articles. Claudius, who appears to have been an accounting practitioner, questioned Chambers’ proposition that alternative methods for depreciation were desirable, even during periods of inflation. Upon receipt of the rebuttal, the editor of the *AUA*, A. A. Fitzgerald, wrote to Chambers and offered him the chance to write a rejoinder to be published in the

¹ E.g., see DOI:10.USA P202/2/08366

same May 1952 issue.² Chambers (1952d) agreed to do so and gladly noted that he had received word that problems in financial reporting practices caused by inflation had started to make quite a stir in the UK as well.³

It is not surprising that Fitzgerald had contacted Chambers and offered to publish a rejoinder in the same issue as the rebuttal. Claudius was in favour of historical cost accounting under all circumstances. Fitzgerald, on the other hand, although he did not take sides on the issue, was prepared to break with current financial reporting conventions if that meant better accounting. He appreciated Chambers' contributions and had consequently accepted all of Chambers' submissions to the *AUA*.

From their communications, it is evident that Fitzgerald and Chambers shared similar general concerns about financial reporting practices under periods of inflation.⁴ This could have been because the two shared similar upbringings and work and educational backgrounds. Chambers had grown up in a modest household in Newcastle, and Fitzgerald had grown up as the third child of an ordinary Melbourne family. He had been born on 26 October 1880 to a professional hatter and his wife. He had been granted a scholarship to attend a local high school and, upon matriculation, had begun his undergraduate studies in accounting at the University of Melbourne. He studied at night and worked part-time in a hardware store during the day. He had later accepted a teaching position at the same institution in 1927 and remained there until his retirement in 1958. The exceptions to his tenure were one stint each at the Army Accountancy Advisory Panel and at the Capital Issues Advisory Committee during the Australian war effort (Burrows and Goldberg, 1966). During

² Letters from R. J. Chambers Archive, University of Sydney, Australia. DOI:10.USA P202/2/08327.

³ DOI:10.USA P202/2/08328.

⁴ E.g., see DOI:10.USA P202/1/00084; 00085; 00086; 00087; 00088; 08360; 00089; 00090; 00091; 00092; 00093; 00094; 00095; 08384; 00222; 00208; 00209; 00210; 00203; 00205; 00240; 00219; 00220. For Fitzgerald's support of Chambers, see DOI:10.USA P202/1/00359.

his time at the panel and at the committee, Fitzgerald would also have become familiar with the practical issues of inflation and specific price changes.

Chambers' TOS with inflation in Australia concluded with his rejoinder to Claudius's rebuttal in May 1952. Chambers had reasons to be pleased with the outcome. In Australia, inflation had brought issues of conventional financial reporting practices under historical cost to the surface. Chambers had been able to both lecture and publish on this issue. In the process, he had accumulated allies among the CPA Australia course attendees as well as the *AUA* readership and editor. Inflation had also caused quite a stir in the UK, but not so much in the US as the upward revaluation of assets had been blamed for the Wall Street Crash of 1929 and suspicion still arose around any proposal for valuation methods alternative to historical cost accounting (Fleming *et al.*, 1990; Zeff, 2005). To Chambers, however, the proposition that historical cost accounting was inadequate in periods of inflation was becoming increasingly self-evident and there was a sense that accounting academics and practitioners elsewhere were beginning to catch on. The next question was: what alternative accounting theory had the best attributes for dealing with this issue of inflation?

Accounting literature

Gaffikin (1989) has observed that Chambers appears at first sight to have been unproductive from 1952 through 1954, but in fact he was working in private on his accounting theory (although it is somewhat anachronistic, as the abbreviation was not adopted until the 1970s, we will refer to this theory as "CoCoA") and on the ideas that would influence his publications of the mid-1950s. This observation is supported by the documents in the Chambers archive. Chambers had criticised historical cost accounting and suggested the need for a comprehensive approach to accounting for inflation in his articles in the *AUA*. To be in an intellectual position to make such a suggestion, Chambers had to engage in a TOS with the

accounting literature. The literature, however, had not simply appeared in its entirety in Australia; it had to be retrieved from journal articles, monographs and books often only distributed in the UK and the US. Nonetheless, without these objects, Chambers would not have been able to relate and contrast CoCoA with the theories already proposed in the literature. He would therefore have to spend the next few years engaged in a TOS to amass and engage with these objects.

Chambers managed to gather some journal articles, monographs and books in Australia – this is evident from matching the citations in his 1955 article with his letters from the archive.⁵ His first attempt to obtain material from abroad was a letter to the Dean of the London School of Economics dated 7 June 1951. Chambers asked for the doctoral dissertation of James Jeffreys (1938), on historical trends in business organisations in Great Britain since 1856, to be sent to Sydney.⁶ He had been unable to locate Jeffreys, who had been quite active after graduation and during the war. Jeffreys had first been arrested in protests against Oswald Mosley and the British Union of Fascists, and later in protests against a gift to the University of London library from Joachim von Ribbentrop, then the German ambassador to Britain.⁷

The correspondence between Chambers and various representatives of the LSE continued until September 1951, when a microfilm of Jeffreys' doctoral dissertation was finally sent.⁸ The delay had been caused by the necessity to microfilm the 476-page long document before it could be sent via airmail. The practice of microfilming had been introduced commercially some years earlier in the US. UK libraries had adopted the practice

⁵ For some of these activities see communication with Messrs Ernest L. Davis & Co. and Joseph Palmer & Sons, Sharebrokers (e.g., DOI:10.USA P202/63/11989). Chambers also actively discussed the literature with Fitzgerald during this period (e.g., DOI:10.USA P202/100062).

⁶ DOI:10.USA P202/1/00001

⁷ Information retrieved from the archive at the British Library of Political and Economic Sciences (<http://archiveshub.ac.uk/data/gb097-collmisc0945>)

⁸ DOI:10.USA P202/1/00002; 00003; 00005; 00004; 00006; 00007; 00485

for doctoral dissertations to preserve records and library space. Jeffreys' doctoral dissertation would have been one of the last doctoral dissertations not to have been microfilmed upon completion. The practice of sending microfilms via airmail had been introduced during the war effort. It had first been intended for espionage and military purposes but, after the war was over, it had become just as useful for civilian purposes, such as the sending of doctoral dissertations (Metcalf, 1976).

Chambers ordered his first batch of books on accounting, economics and other related subjects from the UK on 9 December 1952. Chambers had contacted Blackwell's Booksellers, in Oxford, to open an account. He had informed the bookseller about his position as a lecturer in accounting in Australia and had given the details of his local bank's Hurstville branch. The Dean of the Faculty of Economics at the University of Sydney and a former colleague who had opened his own account earlier had been cited as references. Chambers ordered six books. Some of the references for these books were missing parts of their titles and the names of authors and publishers due to Chambers' lack of access to information. Four of these books had been written, respectively, by Richard Stone (1951a; 1951b), James Meade (1952), and Frank Sewell Bray (1949). All three authors were prominent academics and Stone and Bray were associated with the Department of Applied Economics at Cambridge University. Meade would join the faculty at Cambridge University from the LSE in 1957 and would win the Nobel Prize in Economics in 1977. Stone, who was appointed to the P. D. Leake Chair in Finance and Accounting at Cambridge (funded by the Institute of Chartered Accountants in England and Wales) in 1955, would win the Nobel Prize in 1984 for his work on national income accounting (Napier, 1996). The other two books were also in the applied economics area (Henderson, 1951; Lacey, 1952). Much later,

Chambers would order further batches of books on accounting and related subjects from the Economists' Bookshop, the on-campus bookstore at the LSE.⁹

Chambers began ordering material on accounting and related subjects from the US in July 1951 and continued until April 1954. This material was sent to Australia by airmail from various locations in the US. The first material he received were three pamphlets on inflation accounting published by the American Institute of Accountants' (AIA) Study Group on Business Income (Alexander, 1950; Dean, 1949; May, 1949).¹⁰ The pamphlets were sent gratis, presumably for teaching purposes, after Chambers had informed them that he was a lecturer in accounting. The study group had been set up in the late 1940s. George O. May, a prominent accounting practitioner who had emigrated from the UK to the US in 1897, led the group and the Rockefeller Foundation financed it.

The study group had been tasked with considering the nature and measurement of business income during periods of general price changes (Zeff, 1972). The 50 members were predominantly practitioners in accountancy, business and law, but there were also a few professional economists. May was sympathetic to arguments about improving financial reporting practices, but he was also a staunch pragmatist and a practitioner who looked to historical precedents for guidance; thus, he had no stomach for comprehensive theories (Stabler and Dressel, 1981). Therefore, the final report of his study group, *Changing Concepts of Business Income* (1952), did not venture far from traditional financial reporting practices based on historical cost accounting. The report proposed to recognise changing price levels in a supplementary accounting statement, but 15 of the 50 members were opposed to even this modest proposal. These developments and the report must have disappointed Chambers. The US appeared to keep dragging its feet on issues of inflation and

⁹ DOI:10.USA P202/1/00563; 00564

¹⁰ DOI:10.USA P202/1/00003; 00004; 00014:

the proposal was the sort of makeshift solution that he had lectured and published against in the *AUA* during his TOS with inflation.

Chambers later received material from the Machinery and Allied Products Institute (MAPI) in Chicago and the AAA in Sarasota, Florida. MAPI sent Chambers two free copies of their pamphlet on depreciation policies under post-war inflation (1947) and a price-list for similar publications that the institute could ship upon receipt of an advance payment.¹¹ The AAA sent Chambers the available back issues of their journal, *TAR*, as well as the subscription rates for future ones.¹² The subscription rate included an additional handling fee for shipping outside the continental US. *TAR*, in the US, and *AR*, in the UK, were the only two English-language academic accounting journals and would have been of particular interest to Chambers in developing his own ideas.

Chambers sought to make arrangements to have books shipped to Australia from the US, just as he had arranged to have books shipped from Blackwell's Booksellers and the Economists' Bookshop in the UK. He was particularly interested in procuring Canning's *The Economics of Accountancy* (1929) and Sweeney's *Stabilized Accounting* (1936). He contacted Mary Murphy, who had graduated from the LSE in 1938, the same year as Jeffreys, before returning to work as an academic in California.¹³ She had later become a scholar of some note and had been selected as the first Fulbright Fellow in Accounting to visit Australia in 1953 – a fellowship that had been received with substantial controversy, as the head of the Department of Economics at the University of Queensland, her host institution, would have preferred a man (Hoskins, 1994). The two had been in correspondence because Chambers had been in charge of the arrangements for her visit to the University of Sydney as part of a

¹¹ DOI:10.USA P202/1/00010; 00013

¹² DOI:19.USA P202/1/00009

¹³ DOI:10.USA P202/1/00015

lecture tour of universities in Australia and NZ, and they would have met during her lecture.¹⁴

She suggested that Chambers contact the Prentice-Hall Allyn & Bacon International Corporation in New York. Prentice-Hall referred Chambers to the Van Riemsdyck Book Service, which shipped US books to Australia and elsewhere.¹⁵

Chambers emerged from his TOS with the accounting literature as 1954 was coming to an end. He had then amassed the necessary accounting-related material to compare and contrast his own ideas with those presented in the UK and US literature. Although inflation had come to Australia through international economic forces, the accounting literature had to be brought to Australia physically. Chambers had been able to discuss the issues of changing price levels in local lectures and publications, but the international literature on changing price levels had tended to hide in the background. Identifying and sourcing the literature had therefore required Chambers to develop a specific set of alliances and actors. First, contacts that were willing and able to ship literature to Australia had to be established in the UK and the US. Chambers had found these through colleagues and sometimes through fortunate sets of circumstances. Second, these contacts then had to ship the literature to Australia. In addition, arrangements often had to be made for advance payment, and, on at least one occasion, for microfilming. Hence, for ideas to be available to Chambers, he had to engage in material as well as intellectual struggles.

Getting published in Accounting Research

Chambers had lectured and published on issues of inflation in Australia, and he had gathered English-language accounting material from the US and UK through the late 1940s and early 1950s. Concurrently to these two TOSs, Chambers was engaged in a third one: to have his thoughts on CoCoA published where they would be accessible to the US- and UK-established

¹⁴ DOI:10.USA P202/1/00924

¹⁵ DOI:10.USA P202/1/00011

accounting intelligentsia. So far, Chambers' ideas on CoCoA had been restricted to the CIA members attending his refresher courses and the *AUA* readership. This audience was substantial but did little to spread Chambers' ideas abroad. The *AUA* was a respectable journal, which published contributions from both academics and practitioners, but it was not readily distributed abroad. Chambers' third TOS was therefore to find a vehicle to spread CoCoA beyond the borders of Australia.

In the 1950s, to put together an audience of international accounting academics was no small task. There was no academic journal in Australia and only two English-language journals abroad. In the USA, the American Accounting Association had established, funded and begun publishing *TAR* in 1926. In the UK, the Research Committee of the Society of Incorporated Accountants and Auditors (SIAA) had established and funded *AR* in 1948. Cambridge University Press published four issues per year of this journal, which had Leo Little and Bray as its founding editors. Their editorial policy was to encourage submissions on new and radical ideas, such as accounting theories, from both national and international academics and practitioners. This policy resulted in an inclusive research journal that soon gathered a substantial following and prestige both in the UK and abroad. However, *AR* would later fold, when the SIAA amalgamated with the ICAEW in 1957 (Parker, 1980).

Chambers would decide to send his first international academic article "Blueprint for a Theory of Accounting" (1955a) – i.e. the outcome of his first two TOSs – to *AR* in 1955. The article would be reprinted in the *AUA* (1955b) the same year but there is no evidence of Chambers' ever considering sending it to *TAR*. The US environment regarding inflation accounting at the time may have discouraged Chambers. The upward adjustments of assets were still blamed for the Wall Street Crash of 1929 and the material he had received by the Study Group on Business Income suggested little in terms of the radical change that he sought. On the other hand, Bray's editorial policy of encouraging fresh ideas may have

encouraged Chambers to send his article to *AR*. Chambers would also have been familiar with Bray's ideas, as he had ordered one of Bray's books during his second TOS.

The tipping point in *AR*'s favour may have been that Bray had met Chambers during a research lecture he had given at the University of Sydney on 20 October 1949. The lecture had been a part of a CIA-sponsored lecture tour to seven Australian universities. Bray was the older of the two, having been born in London on 12 October 1906, but their academic careers had begun around the same time and the two had much in common. Bray had qualified as an incorporated accountant in 1937 and had been appointed part-time Senior Nuffield Research Fellow at the Department of Applied Economics at Cambridge University in 1946. He would hold this position until 1955. During this period, Bray had worked on his ideas in close contact with Stone, who had by then been appointed head of the department. He would later spend a short stint as the Stamp-Martin Professor at the Incorporated Accountants' Hall, which folded together with *AR* in 1957 (Napier, 1996; Parker, 1980).

Both Bray and Chambers looked to economics for insights into accounting. In his research lecture, Bray had dismissed quick and makeshift solutions to accounting and had instead stressed the need for long-term research and radical new ideas. He had also encouraged the establishment of Chairs in Accounting throughout Australian universities to promote these long-term research goals in accounting (Parker, 1980). These ideas must have pleased Chambers, who had made the same arguments in lectures and articles about the necessity for fundamental solutions to inflation accounting. On the occasion of Bray's lecture in Sydney, Chambers had also offered a written reflection on it. Chambers' main concern had been with Bray's attempts to find more precise historical cost measurements. One such suggestion from Bray had been to include a statistical margin of error for all accounts. Chambers had not made up his mind about what alternative measurement method should be used in financial reporting practices, but he was already convinced that historical cost

accounting would not be. The inclusion of additional information based on historical costs, such as the margin of error, did not make historical cost accounting any more desirable and would mean little to practitioners.¹⁶

Chambers' attendance is curious, as he would not be appointed to the University of Sydney until 1953. It turned out, however, that Fitzgerald had arranged for Chambers and Bray to meet during the Australian National Accounting Convention, which was being held the same year (Forrester, 1982). In addition, Chambers' workplace, Sydney Technical College, was located just ten minutes' walk from the university campus. One can speculate that Chambers was still in contact with much of the faculty at the university. He had completed his undergraduate studies in 1939 and had, since then, accepted a contract to deliver a number of lectures on business management for their extension programme in 1946.

After Bray's lecture tour, Chambers would embark on the first two academic lectures of his own. The Australian Society of Accountants (ASA – formerly the CIA) sponsored the two events. The first was held at the University of Melbourne on the evening of 21 June 1950. The second event was held at the University of Adelaide the following evening. The lecture was published in the *AUA* (1950b). In these two lectures and article, Chambers presented, for the first time, the type of logical, meticulous, and rigorous argument that would later become his hallmark. Each paragraph followed deductively from previous ones. Chambers (1966) would later use cross-referencing to demonstrate this relationship. To construct such an argument at this particular point in time, Chambers may have been inspired by Bray's lecture and the prospect of addressing an audience of academics. Either way, Gaffikin (1989) refers to this occasion as the arrival of Chambers as a serious academic.

When Chambers delivered his first two research lectures, Bray had long since returned to London. Nonetheless, Chambers kept updated on Bray, Stone, accounting

¹⁶ 10.USA P202/2/08307

research and the inflation debate in the UK through correspondence with Trevor Johnston. Johnston had been admitted as a doctoral student at Trinity College, Cambridge University, and had begun his studies in August 1951. He had hoped to sail from New Zealand to the UK through the Suez Canal, but the ship's schedule had been so uncertain that he had opted to fly instead. Johnson had been a part-time law student at Auckland University College (later to become the University of Auckland), but he had left before finishing to join the war effort. He had then been captured by Axis forces but, while living in prison camps in Italy and Germany, he still managed to complete his undergraduate and master's degree in commerce and law through an external degree programme. When the war ended, Johnston had returned to New Zealand and had begun work as a lecturer in accounting and law at the University of Auckland (Emanuel and Stewart, 1999).

Stone had been appointed Johnston's doctoral dissertation supervisor, while Johnston worked across the Faculty of Law and the Department of Applied Economics. His dissertation was on the legal significance of developments in accounting and economics regarding the concept of capital and profit. This put Johnston next to Bray and accounting events in the UK until his return to Auckland in 1954. Chambers corresponded about these matters and was particularly keen on whether Bray still held that historical cost accounting and the doctrine of accounting conservatism were beneficial to business stability. Chambers had now developed the opposite views to his own satisfaction and presented them to Lou Goldberg (then senior lecturer in accounting at the University of Melbourne) during a private meeting in Australia. Johnston and Chambers also discussed how capital erosion from inflated profits had begun to concern industrialists in the UK and how similar movements were ongoing in Australia.¹⁷

¹⁷ DOI:10.USA P202/1/00028; 00019; 00020; 00033; 00049

Chambers' fortunate meeting with Bray during his visit to Australia, the experience he had acquired from his two research lectures and article and the insights he had gained by corresponding with Johnston about accounting matters in the UK set the stage for Chambers' third TOS. Chambers submitted the manuscript of his "Blueprint" paper to Bray for consideration for publication in *AR* on 27 August 1954.¹⁸ Chambers prefaced the covering letter by writing that he had hoped to set the minimum requirements upon which a comprehensive accounting theory could be developed, but that, now that he had done so, he was afraid that he might have left too much unwritten. Bray replied that he had read Chambers' manuscript in great detail, as the subject matter was very much his concern, but that he had found Chambers' style a bit rugged and his treatment of post-war accounting theorists, Bray himself included, a bit unfair. Nonetheless, he was recommending the publication of the manuscript and would consult his co-editor Leo Little about it.¹⁹

The manuscript was published, after at least four rounds of galley proofs, in the January 1955 issue of *AR*.²⁰ Chambers would later reflect on Bray's decision to accept his first international academic article as something instrumental to, perhaps even decisive in, his career (Forrester, 1982). In the 1940s, Bray and Chambers had shared the premise that a new comprehensive accounting theory was needed, which had to be based upon insights from economics. However, by the 1950s, the two had reached different conclusions. Chambers was looking to economic literature on individual decision-making (e.g., Canning, 1929), whereas Bray had been influenced by Stone and his work on the macro-economy and the development of macro-accounts. Bray had therefore been content to side with historical cost accounting as the most objective measurement, as it could be verified through a transaction, in preference to alternatives such as accounting using current entry and exit prices. To have accepted the

¹⁸ DOI:10.USA P202/2/08337

¹⁹ DOI:10.USA P202/2/08338

²⁰ DOI:10.USA P202/2/08339

manuscript, despite Chambers' criticism of Bray, is perhaps a testimony to Bray's academic integrity.

Conclusion

Our objective for this article was to examine how an accounting academic located physically and intellectually outside the "mainstream" of accounting research was able to overcome multiple barriers and become a recognised member of the international academic accounting community. We used the notion of "trials of strength", taken from Actor-Network Theory, and identified three such TOSs in which Chambers had to engage. First, he needed a serious topic that would provide him with a satisfactory intellectual challenge. At the same time, the topic had to be one that the existing international research community considered important. Chambers found his topic in the inflation that he had to grapple with practically during his time with the Prices Commission and intellectually in his early career as an academic. Second, he needed to equip himself to engage in discourse with international scholars, and that required a material component through the acquisition of books, reports and journals that were not readily available in Australia. To achieve this, Chambers had to construct a network of international contacts, not only academics but also members of the publishing industry. Third, Chambers had to expose his ideas in a recognised international outlet, and this required both intellectual interaction with a journal editor and practical considerations of dealing with manuscripts and proofs.

These three trials of strength were particularly significant for Chambers because he was not already inside the "charmed circles" of the leading UK and US accounting academics. He had not worked or studied in these countries, and in the 1950s Australia was "further away" geographically from Europe and North America than it is today, with the benefits of electronic communication and air travel. However, the challenges of penetrating

the international academic community still remain for scholars outside the dominant networks of research. Our article shows that these challenges may be overcome.

The story we tell is, we claim, a counter-narrative, and is so in two senses. First, it takes the perspective of someone who was outside the contemporary English-language accounting research networks, rather than the view of an insider. Second, it is a counter-narrative about the process of conducting accounting research. We have avoided a discussion of the merits or demerits of Chambers' ideas. Whereas much of the literature on accounting innovations has followed a Kuhnian (1970) analysis of "good" and "bad" research, our narrative follows what seem, at first, to be mundane human actors and material objects that were, nonetheless, instrumental in Chambers' trials of strength. The network of such actors as the Prices Commission, the *AUA*, Fitzgerald and Claudius had enabled Chambers to lecture and to publish, as well as steering the Australian inflation accounting debate down a specific route. Actors such as Blackwell's Booksellers and Mary Murphy had allowed Chambers to retrieve accounting-related literature from abroad. Another network of actors, including Bray, Johnston and Cambridge University, had facilitated the publication of Chambers' "Blueprint" manuscript in *AR* in 1955. Using the notion of "trials of strength" from Actor-Network Theory has allowed us understand the emergence of Chambers without the need to analyse the substantive content of his arguments.

The article also contributes to the ongoing methodological debate between "traditional" and "new" accounting historians. We would claim that our narrative is *both* firmly grounded in the archive *and* reflective of the historical and social context in which Chambers functioned as an academic accountant. Chambers himself, in retaining the documents that survive in the R. J. Chambers Archive, did not distinguish between his ideas and the material objects that he needed to mobilise in order to propagate his ideas. This has

allowed subsequent researchers to interrogate the archive not just on what Chambers thought but also on how he ensured that his thoughts were communicated.

It must be recognised that this study is based on a single (albeit extremely rich) archive, and also addresses material conditions some 60 to 70 years ago. However, the trials of strength that Chambers engaged in are, as we have already noted, common to all academics. Future research, using not only the Chambers archive but the surviving records of other accounting academics, may provide a more nuanced view of the challenges faced by “outsiders” in accessing the international accounting academic community. The success of Chambers in achieving this goal should encourage contemporary researchers in a similar position to engage in their own trials of strength.

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