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The interplay of conceptions of accounting and schools of thought in accounting history

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Abstract

Paralleling the advent of different conceptions of accounting in the past two decades or so is the distinction between what are now known as the “traditional” and “new” schools of accounting history research. Viewing accounting as a social practice, as opposed to a mere technical practice, orientates the historical researcher firmly into the arena of the new accounting history, which recognizes the pervasive and enabling characteristics of accounting and gives rise to concerns about studying the implications of accounting change on organizational and social functioning. This literature study examines the interplay of conceptions of accounting with schools of thought in the historical accounting literature. It seeks to enhance an understanding of the underlying connections between the conceptions of accounting embraced by researchers of contemporary accounting and the schools of thought adopted by historical accounting researchers. As the state of play in accounting history research appears to have become a little predictable, certain challenges are identified for accounting historians of the future.

Keywords: *Conceptions of accounting; new accounting history; schools of thought; traditional accounting history*

Introduction

When reflecting broadly upon accounting and its roles in organizations and society, different dimensions can be highlighted. On the one hand, accounting researchers may emphasize the technical dimension of accounting, perceiving that accounting is a bundle of techniques or procedures that are used in order to satisfy the information requirements of a multiplicity of users. On the other hand, accounting researchers may emphasize the social and institutional dimension of accounting, trying to understand and explain the pervasive and enabling attributes of accounting, especially pertaining to ascertaining how accounting impacts on organizational and social functioning. This latter focus requires a greater understanding of how accounting shapes its environment and of how, in turn, the environment shapes accounting. Whether accounting is considered as being a mere technical practice or as a social and institutional practice (hereafter termed a “social practice”) will have influence on the methodology employed and the way the accounting research is developed.

The technical versus social conceptions of accounting map the traditional versus new accounting histories. Accounting scholars who feel comfortable with accounting as a technical practice alone would normally be comfortable with traditional accounting histories. On the other hand, accounting scholars who feel comfortable with the notion of accounting as a social practice would normally be comfortable with new accounting histories. This article explores this mapping of the contemporary and historical literature or the interplay of conceptions of accounting with schools of thought in the historical accounting literature. It also addresses challenges for future accounting historians and calls for an evaluation of published historical studies undertaken in recent decades under the auspices of the new accounting history. One of the purposes of such an evaluation would be to establish whether accounting, where asserted or presumed to be a social practice, has indeed been clearly portrayed as a social practice in its historical contexts.

Comprehensive literature review studies have been published recently (Fleischman & Radcliffe, 2005; Napier, 2006a; Walker, 2008) demonstrating that accounting history has reached a level of maturity around the world. New accounting histories necessitate the study of accounting in the contexts in which it operates and have contributed to an understanding of accounting as a social practice. Notwithstanding such benefits, it would appear to be timely for the findings and conclusions of new accounting histories, irrespective of where they are published, to be evaluated to assess whether the considerable variety of studies have clearly and convincingly portrayed accounting as a social practice or whether accounting, while claimed to be a social practice, has rather been illuminated, either sometimes or often, to be no more than a technical practice. This call can be put more succinctly in the following question. Are the differences between the traditional and

new accounting histories real or largely imagined in practice? This form of study, if conducted, would hopefully inform a new generation of accounting historians. Meanwhile, in this study attention is drawn to the importance of implicit or explicit conceptualizations of accounting and the interplay of these conceptualizations with the traditional and new accounting history schools.

The article contains three key sections. The first deals with the literature on how contemporary accounting is conceived. Accounting may be seen as a technical practice alone or may be more broadly conceived as a social practice, with implications for social and organizational functioning, as well as a technical practice. In studying accounting, it is important for researchers to be able to identify and explain the conceptions of accounting that underpin their investigations. Based on this overview of conceptions, the second section examines the distinction between the traditional and new schools of accounting history research. The conception of accounting as a social practice recognizes the pervasive and enabling characteristics of accounting and highlights the need of historical studies to seek to answer questions that have not been accommodated or not been well answered within traditional accounting history research. In the third and last section fresh challenges are proposed for accounting historians emerging from the perceived desirability, as illuminated earlier, to evaluate what is generally accepted today as the state of accounting history.

Conceptions of accounting

For some time the study of accounting has been related, even if not explicitly declared, with the conception of accounting as a mere technical practice, where accounting is explained by economic rationales alone. Nonetheless, recent accounting literature has assumed a conception of accounting as a social practice that goes beyond the consideration of accounting as a neutral, if not benign, technical practice. These two conceptions of accounting and their implications for accounting research are analysed in what follows. This analysis is intended to enhance an appreciation of the different approaches to accounting history research, since the construction of historical studies is determined by the conception of accounting adopted and, therefore, is decisive to the comprehension of the methodological choices made in any study.

Accounting as a technical practice

The technical dimension of accounting, which privileges accounting as a system of measuring and reporting economic transactions in order to arrive at verifiable representations of purported economic reality, is an important element of the accounting discipline. For a long period of time this technical dimension has been privileged in the conception of accounting as a discipline (see, for example,

Littleton, 1966, p.v; Chambers, 1991, p.53; Riahi-Belkaoui, 2000, p.60). In the description of the purpose of accounting, the technical recording was the privileged characteristic. The conception of accounting as a technical practice embodied accounting with characteristics of neutrality and objectivity and usefulness for decision-making. The economic decision-making model has had a wide and deep influence in accounting research, and economic explanations became associated with a particular methodological approach in accounting research: the “scientific” or “positive” approach (Carnegie & Napier, 1996, p.15; Parker, 1999, pp.14–15; Hoque, 2006, p.1; Napier, 2006a, pp.451–2).

The notion of accounting as the measurement and communication of economic information relevant for decision-making is a characteristic of positive accounting theory in the traditional conception of accounting (Watts & Zimmerman, 1986). Positive accounting theory (Watts & Zimmerman, 1986) encompasses the economics-based empirical literature in accounting, and is based on the notion that theory should seek to explain and predict accounting practice (Napier, 1989, p.247). One distinctive feature of the positivist school has to do with the way rationality in the undertaking of research is viewed. For positivist accounting researchers, rationality is “taken-for-granted”, “objective”, “the only way”, “absolute”, “orderly”, “... it is used interchangeably and synonymously with the notion of science and is advanced by natural sciences in general” (Lodh & Gaffikin, 1997, p.439). An “ideology of abstract, non-contingent, context free and value free variables” is privileged within the positivist research school (Parker, 1999, p.17).

It was during the mid-to-late 1960s that the concept of positive theory was introduced into the accounting literature, as a reaction to the strong normative tendency of the accounting literature until that time, which emphasized the prescriptions without testing the hypothesis underlying the prescriptions (Watts & Zimmerman, 1986, p.14). The importance of accounting, according to the positivist conception, comes from the possibility of “provid[ing] those who must take decisions on accounting policy (corporate managers, public accountants, loan officers, investors, financial analysts, regulators) with predictions of, and explanations for, the consequences of their decisions” (Watts & Zimmerman, 1986, p.14).

Accounting, under the traditional conception of the discipline, “held out the promise of demarcating a financial domain that would be neutral, objective and calculable, and that would allow the corporation to be governed and administered according to the facts” (Miller & O’Leary, 1993, p.189). Accounting techniques were represented as providing a neutral, disciplined way of measuring and regulating what was already there and was only to be found. As pointed out by Morgan and Willmott (1993, p.8), “on this view, accounting is uncontentious because it is simply measuring or reporting reality, not constituting it or even being constituted by it”. The consideration of accounting as a static and technical phenomenon has influenced accounting history research for a long period of time (Hopwood, 1987, p.209).

Following this conception, the history of accounting would be little more than a history of progress in which accounting evolves in response to the technical developments of a particular period. Within this traditionalist conception, Littleton (1966) provided the following definition of accounting:

Accounting is relative and progressive. The phenomena which form its subject matter are constantly changing. Older methods become less effective under altered conditions; earlier ideas become irrelevant in the face of new problems. Thus surrounding conditions generate fresh ideas and stimulate the ingenious to advise new methods. And as such ideas and methods prove successful they in turn begin to modify the surrounding conditions. The result we call progress. (Littleton, 1966, p.361)

This definition has, however, been strongly criticized (Miller & Napier, 1993; Napier, 2001), since it implies a certain degree of change that is underpinned by continuous improvement. Researchers influenced by the social sciences perceive this definition as an incorrect judgment of values (Napier, 2001). Even at the present time it is possible to verify, according to Potter (2005, p.266), that:

... the existing literature in relation to detailed accounting pronouncements developed in most countries is, instead, dominated by “official-type” accounts from the organized accounting profession, central rule-making and their representatives. Invariably, these accounts seek to rationalize the application of accounting practices in either broad terms based on general notions of progress and improvement, or on more narrow technical/functionalist grounds such as “usefulness for decision making” and/or “enhanced accountability”

Traditionally, when conducting accounting research in which accounting is depicted as a technical practice, the model adopted would seek to “separate out two domains called accounting and the environment, and then to conduct the analysis in terms of this prior distinction” (Hopwood *et al.*, 1994, p.228). Accounting was not explored taking in consideration its social functioning or potential. Although the social was not ignored, the fact is that the intermingling of the two was not properly conceived or effectively explored (Burchell *et al.*, 1994, p.540; see also Morgan & Willmott, 1993, p.4). As stated by Burchell *et al.* (1994, p.540):

As a result, little is known of how the technical practices of accounting are tethered to the social, of how wider social forces can impinge and change accounting, and of how accounting itself functions in the realm of the social, influencing as well as merely reacting to it.

This depiction assists in elucidating why accounting and its relationship with the social environment “tended to be stated and presumed rather than described and analysed” (Burchell *et al.*, 1994, p.540). Although a literature emerged during the 1970s with a particular concern for the impact of social change in accounting, the attempts to explicate and characterize the processes involved in the interaction

of accounting with its social context were almost non-existent (Burchell *et al.*, 1994, p.541).

Accounting as a social practice

Different authors have already developed “the notion that wider social practices can both connect and construct organizations” (Bhimani, 1994, p.407; also see for example Zucker, 1988; Powell & DiMaggio, 1991). In what concerns accounting, it has been noted that “the evolution of accounting goes on at a more macrosociological level than is commonly assumed” and that accounting rules can be considered “not as features of particular organizations, but as properties of institutional domains, national societies, or now the evolving world” (Meyer, 1986, pp.348, 354). Investigations on accounting change have started to shed some light on how accounting techniques are shaped by wider societal shifts (Bhimani, 1994, p.400; see also Miller & O’Leary, 1987, 1989, 1993, 1994; Miller, 1991). As noted by Bhimani (1994, p.433), “the story that accounting has to tell is also one of changes in socioeconomic thought and the politico-cultural order”. The economic, social, and organizational contexts became crucial sources of explanation for accounting change. As argued by Miller (1994, p.20):

... if we are to understand fully how particular ways of accounting have emerged, and why such significance is accorded them, we have to move beyond the boundaries of the organisation and examine the social and institutional practice of accounting.

The role played by accounting in shaping organizational activities and social interaction was also addressed by Hopwood (1990, p.9), who argued that accounting “can influence perceptions, change language and infuse dialogue, thereby permeating the ways in which priorities, concerns and worries, and new possibilities for action are expressed”.¹

This social conception has in the last decades expanded significantly the domain of accounting, influenced the directions of accounting research and reoriented research outputs (Miller, 1994, pp.27–8; Hopwood, 2005, p.585; Potter, 2005, p.265). Such values made possible the interrogation and examination of accounting through the use of a number of different cultural, social and political agendas (Hopwood, 2005, p.585). Accounting researchers adopting this perspective “typically demonstrate an appreciation for the pervasive and enabling characteristics of accounting and an awareness of the importance of local, time-specific factors which shape accounting change within particular instances” (Potter, 2005, p.265).

Nowadays, rather than being perceived as a mere technical practice that constantly improves with the passage of time, accounting is increasingly regarded as a social practice (Burchell *et al.*, 1980; Napier, 1989, 2006a; Miller, 1990; Miller *et al.*, 1991; Miller & Napier, 1993; Hopwood & Miller, 1994; Carnegie & Napier, 1996, 2002; Potter, 2005). Although the technical dimension of accounting

is recognized as important, viewing accounting “as a rather static and purely technical phenomenon” (Hopwood, 1976, p.1) is considered to constitute reductionism on contemplating and assessing the social dimensions of accounting. As a result, “attention has been directed to the ways in which accounting exerts an influence on and, in turn, is influenced by, a multiplicity of agents, institutions, and processes” (Miller, 1994, p.1). According to Miller (1994), there are at least three different aspects of this view of accounting as a social and institutional practice: accounting as a technology; the language and meanings, that is the *rationales*, intrinsic to accounting; and the domain of accounting.² It is considered that these three dimensions of accounting are complementary. The emphasis on accounting as a technology means that accounting is considered as “a way of intervening, a device for acting upon activities, individuals and objects in such a way that the world may be transformed” (Miller, 1994, p.2). The emphasis on the rationales of accounting means that accounting practices are more than numerical computations of costs, profits, losses, and returns; and that “accounting practices are endowed with a significance that extends beyond the task to which they are applied” (Miller, 1994, p.3). On the accounting domain attention is given “to the ways in which the ‘economic’ domain is *constituted and reconstituted* by the changing calculative practices that provide a knowledge of it” (Miller, 1994, p.4).

From the mid-1980s, increased calls were made for accounting to be studied in its social and institutional contexts, where attention is placed on the organizational aspects of accounting practices, their symbolic meaning, rather than emphasizing the technical matter of accounting (Miller, 1994, p.8). These calls were the result of the need to address institutional pressures arising from bodies, such as the State and professional associations, appealing to accounting as a way of demonstrating the rational nature of organizational processes. The calls were also the result of the application of the intellectual agendas of other disciplines, such as sociology and political science, to the study of accounting, which was being regarded as a broadly based social discipline rather than as a timeless collection of techniques (Miller, 1994, p.9). According to Miller (1994, p.9), the result was that:

Whether one was interested in conducting field studies of accounting in action, historical analyses of the changing forms of accounting practices, or even conventional analyses based on contingency theory, the conclusion was the same. Accounting could not and should not be studied as an organizational practice in isolation from the wider social and institutional context in which it operated.

As argued by Hopwood *et al.* (1994, p.228; see also Hopwood, 1983), “accounting is intimately implicated in the construction and facilitation of the contexts in which it operates. It cannot be extracted from its environment like an individual organism from its habitat”. According to Power and Laughlin (1996, p.446), expert practices of calculation cannot be regarded as neutrally

representative. The fact is that accounting assists to construct the reality within which it operates and its professionals reproduce a system of knowledge that shapes preferences and, at the same time, influences the boundaries of individual and collective decision-making (Power & Laughlin, 1996, p.447; see also Hines, 1988; Arrington & Puxty, 1991, pp. 51–2; Morgan & Willmott, 1993). As pointed out by Burchell *et al.* (1994, p.544):

Rather than simply reflecting the context in which it operates, accounting has a power to influence its own context. Difficulties and disputes within accounting can engender accounting developments and a perception of crisis both internal and external to the specifically accounting domain. Accounting thereby is seen to give rise to developments which shape the context in which it operates. The environment of accounting can become, in part, at least, contingent upon the accounting of it.

The concern with the social dimensions of accounting became important not only in the accounting discipline but also in other disciplines, mainly in sociology and organization theory (Miller, 1994, p.9). In particular, institutional theorists portrayed accounting as a key element in the myth structure of rationalized societies. As argued by Meyer (1983, p.235), “accounting structures are myths ... they describe the organization as bounded and unified, as rational in technology, as well controlled and attaining clear purposes”. Independently of its efficacy, “the myths of accountants were held to have become part of the taken-for-granted means to accomplish organizational ends” (Miller, 1994, p.9). Depicting accounting as a social practice allows us to elaborate different analysis of accounting in organizations and society by using the same tools of organization theorists and sociologists. As pointed out by Miller (1994, p.11):

One could study modern accounting as a ceremonial function that legitimates organizations with the mythical “users” of accounting information ... One could study the origins of particular accounting practices in relation to their roles as rational institutional myths. One could study the impact of particular forms of accounting on organizations as an institutional process, rather than being limited to asking questions of their presumed efficiency effects. One could seek to explain organizational change in terms of isomorphic tendencies with collectively valued elements. And one could study the ways in which different environments determine the amount of accounting done in a particular society or organization, rather than tacitly accepting that this derives from intrinsically necessary technical work processes (Meyer, 1986).

The institutional perspective, according to which accounting is part of the institutionalized and rationalized structure of a society, assisted in changing the previous emphasis in accounting as a functional and neutral response to organizational imperatives, and has contributed to a broadening of the accounting research agenda (Miller, 1994, p.11). Although the analysis of accounting within organizations continues to be important, it is necessary “to move beyond the boundaries of the

organization and examine the social and institutional practice of accounting” in order to be able “to understand fully how particular ways of accounting have emerged, and why such significance is accorded to them” (Miller, 1994, p.20).

This conception of accounting inspired a number of approaches to accounting research different from the traditional accounting scholarship characterized by a positivist methodological perspective and an emphasis on quantitative methods (Morgan & Willmott, 1993; Baker & Bettner, 1997; Lodh & Gaffikin, 1997; Merino, 1998; Laughlin, 1999; Parker, 1999). Interpretive and critical methodological perspectives emerged based on the social and institutional conception of accounting (see for example Chua, 1986; Laughlin, 1995; Baker & Bettner, 1997). Accounting researchers adopting an interpretive perspective attempt “to describe, understand and interpret the meanings that human actors apply to the symbols and the structures of the settings in which they find themselves”, while accounting researchers adopting a critical perspective apply “a particular point of view regarding the research question” (Baker & Bettner, 1997, p.293; see also Merino, 1998). The main difference is that although critical research may be recognized as interpretive, it does not purport to take a “neutral” stance as usually interpretive research does (Baker & Bettner, 1997, p.293). As stated by Baker and Bettner (1997, p.294), “accounting’s essence can be best understood through its impact on individuals, organizations and societies. Hence, it is important that accounting research make increasing use of interpretive and critical perspectives”.

Within the interpretive and critical accounting research a number of different theoretical approaches borrowed from other disciplines have been adopted by accounting researchers to provide the theoretical and methodological perspectives for accounting research analysis.³ As pointed out by Lodh and Gaffikin (1997, p.438):

... each of these competing approaches contains value-based assumptions, beliefs, forms of rationality, tools and tribulations, tactics, epistemic and ideological strands in “the doing of research” (Chua, 1988b) which set the criteria for investigating a particular phenomenon. Not all these perspectives are equally satisfactory or arbitrary and depend on differing features of the phenomenon (phenomena) to be investigated.

The recognition of accounting as more than a mere technical practice and the need to understand the full dimensions of accounting change has been accomplished by the related development of accounting history research within the new accounting history (Napier, 2006a, p.446). In fact, the social and institutional conception of accounting for accounting history research is closely correlated with new accounting history research where researchers have “awareness that historical studies could be an important source of understanding of the roles of accounting in organizations and society” (Napier, 2006a, p.446). Where accounting is understood as a social practice, the adoption of theoretical perspectives, drawn from different disciplines, can provide rich insights into the dimensions of accounting, moving beyond the notion

that accounting is a mere technical practice, which tends to be explained by traditional accounting historians as influenced by economic rationales alone. This dichotomy is explored further in the next section.

New and traditional accounting history

During the last decade or so accounting history research has increased significantly in its importance as a research field in accounting and also in the number of publications (see, for example, Parker, 1997, 1999; Fleischman & Radcliffe, 2005; Napier, 2006a). This came as a result of “a desire to understand the processes of change within accounting, and the contribution made by accounting to broader societal and organizational change”, which arose over the past three decades (Napier, 2006a, p.445). The research field has gone through some transformations with new research topics, research approaches, and mainly through the use of different theoretical perspectives and methodological approaches from other disciplines, thereby increasing the potentialities and dimensions of the investigations undertaken or in progress (Carnegie & Napier, 1996, p.7; Merino, 1998, p.607; Poullaos, 1998, p.701; Parker, 1999, p.29; Fleischman & Radcliffe, 2003, p.1, 2005, p.61). Together with the traditional conception of accounting history, interpretive and critical perspectives have been more readily adopted by many accounting history researchers, especially since the early 1990s. This trend is confirmed in a number of different studies that have been undertaken with the objective of reviewing the state of the accounting history literature, including the contributions of specific specialist journals to the accounting history research during the last decades, and articulations of avenues for future research within the field (Carnegie & Napier, 1996; Carnegie & Potter, 2000; Anderson, 2002; Carmona, 2004, 2006, 2007; Napier, 2006a; Walker, 2008). In this section the definition of accounting history and the different research perspectives are briefly analysed in order to understand the relevance and possibilities of the research in the field and to help positioning future research within accounting history research perspectives.

Schools of thought in accounting theory

In 1970 the Committee on Accounting History (CAH) of the American Accounting Association (AAA) defined accounting history as:

... the study of the evolution in accounting thought, practices, and institutions in response to changes in the environment and societal needs. It also considers the effect that this evolution has worked on the environment. The ends of accounting history are both intellectual and utilitarian. (AAA, 1970, p.53)

The intellectual aim of accounting history research has to do with the study of the process by which accounting thought, practices, and institutions developed through the identification of the environmental factors that induce change in

accounting and how accounting change influences the environment. This aim also contributed, according to the CAH, to a better understanding of economic and business history. On the utilitarian side, accounting history provides an understanding of the origins of concepts, practices, and institutions in use today, which may provide insights for the solution of modern problems (AAA, 1970, p.53).

Although the statement of the CAH was an early and generally influential attempt to define and stimulate accounting history research, the statement was subject to criticism. The main criticisms related to the restricted vision of accounting history investigations, which have mostly focused on commercial entities, and the typical focus within western communities on recent nineteenth- and twentieth-century studies. Through time different accounting history researchers provided other definitions of accounting history (see, for example, Littleton, 1966, p.361; Goldberg, 1974, p.410). Although these sorts of definitions were recognized as helpful for a period of time, recently they have been criticized because of their conception of progress as the essence in accounting history research, under which problems are solved, challenges are surpassed while uncritically accepting the general notion that everything improves with time (Napier, 2001, p.16; see also Napier, 1989; Bryer, 1998). As mentioned before, this notion of progress implies, according to researchers influenced by social sciences conventions, an incorrect judgment of values, since what is progress for some may be the opposite for others, especially those affected by accounting as an instrument of power and control (Napier, 2001, p.26; see also Carnegie & Napier, 1996, p.7).

The role of accounting history for the earliest writers, as pointed out by Carnegie and Napier (1996, p.10; see also Napier, 2006a, p.450), was to enhance the status of a discipline that could be seen merely as a neutral, if not benign, technical practice. Further, through time accounting history research on the origins of accounting, as a generic activity or as a specific technique, such as the double entry bookkeeping method, was used as a way to demonstrate the value and relevance of specific accounting methods (Carnegie & Napier, 1996, p.10; Yamey, 1980, p.91). Accounting history was also used by professional accounting associations to justify the status of their practitioners, and by academics to justify the status of accounting as a university discipline (Carnegie & Napier, 1996, p.11; see among the others of the genre Brown, 1905/2003; Hatfield, 1924/1977). In addition, accounting history was useful because it put today into perspective while the use of information from the past could help to find solutions for present problems (Carnegie & Napier, 1996, p.13). While such purposes may be regarded as relevant today, "much current historical research is motivated by a desire to gain a deeper understanding of how and why accounting comes to be implicated in different arenas" (Carnegie & Napier, 1996, p.29).

Different research directions and approaches in conducting accounting history research have been suggested through time. Although with some differences

the main fields and approaches proposed are not very different and can be summarized as: studies of surviving business records, biographical studies (of individuals or groups of individuals), studies of accounting institutions, accounting in the public sector; comparative international accounting history, and innovative research methods in accounting history, such as oral history (Carnegie & Napier, 1996, see also AAA, 1970; Previts *et al.*, 1990; Hammond & Sikka, 1996; Parker, 1997, 1999).⁴

The conception of accounting as a social practice and the adoption of interpretive and critical perspectives in studying accounting's past have created new possibilities for accounting history research and its scholars as well as emerging scholars in the field.⁵ Within the past two decades, claims have been made to privilege a "new accounting history", which has been defined as a "loose assemblage of often quite disparate research questions and issues" (Miller *et al.*, 1991, p.396). This new conception is rather different from the traditional one:

Rather than viewing the history of accounting as a natural evolution of administrative technologies, it is coming increasingly to be viewed as the formation of one particular complex of rationalities and modes of intervention among many, a complex that has itself been formed out of diverse materials and in relation to a heterogeneous range of issues and events. (Carnegie & Napier, 1996, p.7)

In particular, it is generally accepted that historical research has to consider the contextual factors of the period under investigation (Parker, 1999, p.18; Previts & Bricker, 1994, p.627), since:

... each age is a unique manifestation of the human spirit, with its own culture and values. For one age to understand another, there must be a recognition that the passage of time has profoundly altered both the conditions of life and the mentality of men and women – even perhaps human nature itself – and that an effort of the imagination must be made to relinquish present-day values and to see an earlier age from the inside. (Tosh, 1991, pp.12–13)

In studies on accounting's past, accounting is best understood in the contexts in which it operated, as a phenomenon local in both space and time (Carnegie & Napier, 1996, p.7). In summary, accounting information provided by accounting systems is essentially a social product that only has meaning in the contexts in which it is produced (Loft, 1986, p.138).

Accounting history research perspectives

According to Carnegie and Napier (1996, p.7) "accounting history is mature enough" to allow the division of researchers into "schools" according with the different modes of study and the distinct problematizations of the history of accounting. Thus:

Labels such as "traditionalist", "antiquarian", "post-modernist", "Foucauldian", "critical historian", "Marxist" are pinned to those identified as members of different groups or even embraced with pride. (Carnegie & Napier, 1996, p.7)

These different branches of research present some problems of classification (Oldroyd, 1999, p.87; Fleischman & Radcliffe, 2003, 2005), and while some refer to “alternative” accounting research (Broadbent & Guthrie, 1992), others refer to “new accounting history” (Johnson, 1986; Miller *et al.*, 1991; Stewart, 1992; Funnell, 1996, 1998, 2001; Boyns & Edwards, 2000; Napier, 2001; Carmona *et al.*, 2004), and certain others to “critical” or “radical” accounting history (Chua, 1986; Merino & Mayper, 1993; Fleischman, Kalbers, & Parker, 1996; Fleischman, Mills, & Tyson, 1996; Fleischman & Tyson, 1997, 2003; Laughlin, 1999; Fleischman & Radcliffe, 2003), in contrast with the traditional accounting history. Nonetheless, the classifications can be generally summarized through the distinction between new and traditional accounting history.

The traditional accounting history perspective was evidenced in the report of the CAH of the AAA (1970), and underpinned the discussion found in a number of works, including Goldberg (1974), Johnson (1975), Parker (1981/1984) and Yamey (1981). Under this perspective accounting is essentially influenced by economic factors alone while accounting history is closely related with economic history. The traditional view also adopts an evolutionary description of the general history of accounting, with a particular emphasis on the evolution of double entry bookkeeping (Hopwood, 1981). Littleton (1933) also adopted this traditional perspective of accounting history. According to Carnegie and Napier (1996, p.12; see also Johnson, 1986, p.68), Littleton exerted a strong influence on subsequent accounting historians and can almost symbolize the caricature of the “traditional historian”, whose concern is with the mechanical, procedural and technical aspects of accounting. As pointed out by Carnegie and Napier (1996, p.15):

Many of the leading traditional accounting historians came from a background in which the dominant role of accounting was viewed as being (either in actuality or in potentiality) a technology of economic decision making ... Although aware of the importance of context and environment, it was natural for the traditional accounting historians to judge historical accounting records in terms of their ability to provide information useful for decision making, as implied by their economic models. The decision-making approach to accounting has had deep influence ... However, an over-reliance on the economic decision making model meant that alternative, noneconomic views of accounting tended to be eschewed if not positively denigrated.

A different perspective, a “social science-influenced” perspective (Napier, 2006a, p.468), emerged in which the concern started to be with understanding the processes underlying accounting change, the social, economic and institutional factors that both facilitate and constrain it, and its consequences for organizational and social functioning (Hopwood, 1981, p.295). The desire to understand accounting changes and their causes was not new to accounting history research. However, accounting changes were analysed as “exogenous events triggering market reactions”, or were “explained ahistorically in terms of

exogenously given preferences of economic actors at a point in time” (Napier, 2006a, p.450). The conception of accounting as a social practice has had reflections in accounting history research, through the recognition that there was “a real need for more historical studies of the development of accounting” in order to obtain a fuller understanding of accounting change (Burchell *et al.*, 1980, p.23). It also broadened the arenas in which accounting is understood and brought new actors to the analysis, such as the state and institutions, such as employer collectives, trade unions, the academy, the media, among others (Napier, 2006a, p.458). In fact, the main contribution of new accounting history lies in the “historicization of much that was previously ahistorical about accounting” (Napier, 2006a, p.470). The new accounting history can be seen, according to Hopwood (1985, p.365), as a reaction to:

... a tendency for technical histories of accounting to be written in isolation of their social, economic and institutional contexts. Accounting seemingly has been abstracted from its social domain with any of the understandings that are available tending to present a view of the autonomous and unproblematic development of the technical.

New accounting historians are not broadly receptive to the traditional approach of explaining specific modes of accounting by reference to economic rationales exclusively (Carnegie & Napier, 1996, p.7). For new accounting historians, accounting needs to be understood in the contexts in which it operates, as a phenomenon local in both space and time. New accounting historians view accounting more as a cultural phenomenon than simply as a technical practice, and are “more likely to see accounting as an instrument of power and domination than as a value-free body of ideas and techniques for putting into effect and monitoring contracts freely entered into between equals” (Carnegie & Napier, 1996, p.8; see also Hopwood, 1987, p.213; Funnell, 2001). To new accounting historians, accounting is reflective but also constitutive. It is not merely the result of its environment but also works to shape the same environment. Accordingly, the consideration that accounting reflects a “pre-existing and independent economic reality ... is considered naïve” (Napier, 2006a, pp.455–6). New accounting historians also reject the conception of accounting history as a narrative of progress, avoiding the notions of “progress”, “evolution” and “origins” in their analysis (Carnegie & Napier, 1996, p.15), while they advocate broadening conceptions of accounting by viewing accounting “as a subset of a broader category of calculation, the limits of which are left deliberately vague” (Napier, 2006a, p.457). The new accounting history provides a positive encouragement for studying difference, such as different periods of time, locations, entities, industries, activities, individuals and ideas where accounting was implicated (Carnegie & Napier, 1996, p.15; Hammond & Sikka, 1996; Merino, 1998, p.607; Napier, 2006a, p.458).

Within the interpretative and critical accounting research tendency, new accounting historians make use of a number of different theoretical approaches

borrowed from other disciplines to provide a range of theoretical perspectives and methodological approaches for accounting history research analysis (Merino, 1998; Laughlin, 1999, p.75; Parker, 1999; Napier, 2006a). The diversity of approaches reflects the origins of accounting historians that have come from, and drawn upon, a variety of disciplines including anthropology, economics, history of science, organization theory, and sociology (Miller *et al.*, 1991, p.396). The theoretical approaches used are diversified and they include critical sociology of the professions,⁶ sociology of professions,⁷ institutional theory,⁸ understanding accounting in its social and organizational context,⁹ Marxism/labour process,¹⁰ Weber concepts,¹¹ Foucault concepts of archaeology, genealogy, power/knowledge, disciplinary power and governmentality,¹² Giddens concepts of time/space ordering and dynamics of modernity,¹³ social constructivism,¹⁴ critical theory of the Frankfurt School,¹⁵ Latour concepts and critical theory of modernism,¹⁶ gender theory,¹⁷ and political economy of accounting,¹⁸ among other perspectives. Notwithstanding the significant diversity of theoretical perspectives, when analysing the paradigms used in accounting history research usually three predominant paradigms are identified: Neoclassicism, Foucauldianism and Marxist/Labor Process (Cooper & Puxty, 1996; Fleischman, Kalbers & Parker, 1996; Fleischman, Mills & Tyson, 1996; Fleischman & Tyson, 1997, 2003; Fleischman & Radcliffe, 2003, 2005; Napier, 2006a). A central contribution to the prevalence in accounting history research of the last two mentioned theoretical perspectives, and more generally to the development of the new accounting history, has been made by *Accounting, Organizations and Society* (see Napier, 2006a).

As pointed out by Napier (2006a, pp.445, 468), the diverse collection of methodological approaches that constitutes the “social science-influenced” new accounting history, which addresses a wide range of problems, has made possible the posing of new questions about the past of accounting.

The understanding of what counts as accounting has broadened, a greater awareness of how accounting is intertwined in the social has emerged, voices from below have been allowed to speak, while accounting has been seen to be implicated in wider arenas, with networks of practices, principles and people constituting varieties of “accounting constellations”. (Napier, 2006a, p.445)

However, more important than the potentially divisive classification of present-day accounting historians into the traditional or new categories is the enhanced use by accounting historians of “a range of methodological approaches appropriate to the issues being examined” (Napier, 2006a, p.469). As put by Baker and Bettner (1997, p.305), “it would be foolish to maintain that there exists one universal theory that effectively explains and predicts all of the social, cultural, and ethical differences observed in our natural and fabricated worlds”. Similarly, Merino (1998, p.612) stated, “a focus by any particular lens must provide only a partial explanation of a given phenomenon”. Indeed, new accounting historians

are required to use the works of traditional accounting historians in further developing the literature, rather than ignoring such contributions, and, therefore, reinvent the field as a result. At least in one aspect the debate between traditional and new accounting historians has been useful, it has confirmed that, as argued by Walker (2008, p. 299), “the one accepted truth in historical research is that all evidence is subjected to multiple interpretations”. Napier (2006b, pp.18–19) goes further and says that:

... there is a continuing need to understand why accounting was as it was, and if this leads to a greater focus on accounting practices in their own right rather than as they have impacted on society, then it is likely that “history of accounting” and “social-historical accounting research” will indeed flow together rather than move apart.

Challenges for future accounting historians

As mentioned previously, a number of studies have analysed accounting history research that has been undertaken during the last decades (Carnegie & Napier, 1996; Carnegie & Potter, 2000; Anderson, 2002; Carmona, 2004, 2006, 2007; Napier, 2006a; Walker, 2008). In particular these studies have emphasized the growth of research in the field, addressed particular research methods and themes that have been used by different authors and identified future avenues of research in accounting history. Further, an intense debate has taken place during the 1990s between the so-called traditional and new accounting history, which has highlighted the differences and similarities, sometimes with extreme positions being defended. This has resulted in calls for confluence between the two perspectives (Carnegie & Napier, 1996; Funnell, 1996; Fleischman & Radcliffe, 2003; Napier, 2006a). During these different stages of development and assessment of accounting history research, different roles were attributed to accounting history research to further enhance an understanding of accounting practices and of accounting change in the past.

Nowadays accounting history research is under what Walker (2008, p.313) has described as a “transitional phase”, since the “debates have cooled down and been replaced by a search for positioning and direction”. Walker (2008, p.313) argued that “accounting historians should not bypass more enduring controversies or allow central issues in accounting history to atrophy” and has highlighted the advantages of historical debate in accounting research by stating that “historical debate, the life force of the discipline, is energised by identifying fresh controversies in new arenas but it is also about bringing new sources, theories and methodologies to bear on established themes”. One initial step to “awake” this debate is to reflect upon the contribution to our knowledge of the new accounting history and to contemplate whether the promises to contribute to a better understanding of accounting in its social and institutional context have been accomplished. The different avenues for

future investigation in accounting history are rich and promising, but time has seemingly arrived to undertake a fresh evaluation of the accounting history literature and an assessment of its contribution to the development of accounting knowledge and understanding of contemporary accounting.

One of the anonymous referees of an earlier version of this work commented: “historical accounting literature is ripe for a fresh paper that starts to challenge some of the more taken for granted positions in accounting history”.¹⁹ This helpful comment resulted in further reflection on the matter and the contemplation of some questions. These questions include the following: Have examinations of the state of accounting history been adequately informed by a thorough evaluation, rather than a review, of the recent literature on accounting’s past? In particular, has the commonly advanced distinction between the traditional and new accounting histories been adequately demonstrated as existing within the literature on accounting’s past that has appeared over the last two decades or thereabouts? Do the differences, as generally perceived, remain in place at the time of writing? On the other hand, have those differences narrowed to the point where the traditional and new schools of thought have converged? Even more importantly, what lies beyond new accounting histories?

The future pathway for accounting history research is not a straightforward one as the last question seems to imply. As indicated earlier, it is now timely to reflect a little and to evaluate the research that has been undertaken and published during recent years under the influence of values that drive the new accounting history research. Rather than conducting further reviews of recent literature, which indeed are informative, there is seemingly a need to undertake an evaluation of the recently published literature to establish whether the discourse and rhetoric employed by new accounting historians has been consistently and effectively applied in undertaking historical analysis in an array of local, time-specific contexts. Such an evaluation may allow the following specific questions to be answered: Do we really better understand how accounting was implicated in controlling or monitoring the lives of historical actors and how accounting otherwise impacted individuals and their communities in the past? Do the findings of the new accounting history research clearly demonstrate how accounting of the past was pervasive and enabling in different organizational and social contexts? Do we still privilege western histories of accounting, in spite of advocating a study of accounting in different places and in different periods? Have accounting historians become essentially introspective in spite of repeated calls for interdisciplinarity? Have we even effectively withdrawn accounting technique from the study of accounting and professional practice to the point where accounting, as a technique, is a notion that has been marginalized or possibly even lost? Presently, the answers to these questions are seemingly largely unknown across the recently published historical literature on accounting.

Commenting on the state of play on accounting history at the time of writing, Walker (2008) stated the following:

... accounting as a “social and institutional practice” has become an obligatory exordium in history papers which venture from the technical core. This mantra, together with demands for contextualisation and the pursuit of novel accounting on the margins have been of enormous value in unlocking new research territories (Miller, 1994, 1998). They have been less useful in providing aids to navigating the unexplored landscape. Consequently some authors appear to assume that mere subscription to the notion of accounting as “social practice” is sufficient – the assertion being unsupported by convincing analysis of how accounting actually operated in this way. There are important issues about how and where accounting historians are to seek out and locate the role of accounting in the social ... (Walker, 2008, p.308)

Is it acceptable, for at least some authors, to merely subscribe to the notion of accounting as a social practice without producing any firm or strong evidence of accounting’s implications for organizational and social functioning in its historical context?²⁰ There is also an apparent need to evaluate in stronger than in vague terms the underlying meaning or appreciation of “the social” in historical accounting research as argued by different authors (see for example Burchell *et al.*, 1994; Hopwood & Miller, 1994; Potter, 2005). Have the new accounting historians both made and clearly demonstrated their case?

Evaluations of recently published historical accounting research are called for in order to better appreciate whether the assumptions about accounting, as advanced and highlighted by the advocates of the new accounting history research, are evidenced across the range of studies where accounting has been at least declared to be a social practice. Perhaps the conduct of this genre of research may present fresh challenges for accounting historians of the future, providing a means that may assist in confirming whether current understandings of accounting history research are based on firm and dependable foundations and are not partly or even substantially balancing on rhetoric.

Conclusion

The technical versus social conceptions of accounting map the traditional versus new accounting histories. The conception of accounting as a social practice and the adoption of interpretive and critical perspectives in studying accounting’s past have created new possibilities for accounting history research and its scholars as well as emerging scholars in the field. Accounting history research has broadened from the consideration of the context in which accounting practices are situated and by the adoption of diversified theoretical perspectives and methodological approaches, drawn from different disciplines that provide rich insights into the dimensions of accounting and the discipline’s past. Further, there has been a growing agreement

that traditional and new accounting history are not incompatible and that both can contribute to enrich this field of research. The scope for collaborative work between proponents of the different schools was even considered and stimulated. However, a “but” can be posed. As stated by Walker (2008, p.301), it may be argued that, in some cases, the conciliation between accounting historians of the two schools “has been pursued to excess. Given the intrinsically subjective nature of historical research and writing, consensus may neither be attainable or desirable”.

Accounting history research gained a new usefulness within the conception of accounting as more than a merely static and purely technical practice. Historical studies can be an important source of information to assist in enhancing an understanding of the roles of accounting in organizations and society, particularly the processes of accounting change which became important research issues within the conception of accounting as a social practice. New themes and theories have been adopted in accounting history, and among this diversity authors have intended “to advance our understanding of the diverse and changing roles of accounting in society, and the changing nature of the accountant as a professional or simply as a worker” (Napier, 2006a, p.447). Hopefully, this contribution may assist in enhancing an understanding of the underlying connections between the conceptions of accounting embraced by researchers of contemporary accounting and the schools of thought adopted by historical accounting researchers. It has also sought to broaden existing notions of the state of the literature on accounting history, calling for an evaluation of recent literature and possibly taken-for-granted notions that may need to be refreshed or reoriented.

Different studies, including this study, have shown that there is an acceptance of different paradigms, different perspectives, different methods and research themes in accounting history. Both schools, traditional and new, have their place in accounting history research and they have potential to augment our knowledge about accounting and accounting’s past. This was made clear in the call for confluence and the different attempts to conciliate traditional and new accounting historians and by the different authors who analysed the trends of accounting history research and future possibilities of research. What is presently unclear or even unknown is the degree to which accounting historians of recent decades have contributed to informing accounting policy makers, standard-setters and regulators around the globe about the explicit and implicit roles of accounting in organizations and society and the implications of accounting reform for organizational and social functioning as well as the accountability of the accounting profession.

Notes

1. By way of illustration, a recent focus by the accounting profession in Australia and New Zealand on the accountability of public, not-for-profit arts institutions,

thereby resulting in requirements to place monetary valuations on the collections of those institutions for financial reporting purposes, has led to the call for making accounting more accountable itself (Carnegie & West, 2005).

2. Potter (2005) analysed the body of literature which depicts accounting as a social and institutional practice employing the themes identified by Miller (1994).
3. Lodh and Gaffikin (1997, p.438) investigated the diversity of critical research and identified 10 alternative theoretical approaches used by critical researchers. These included, among others, political economy (including Marxian) approaches (Tinker, 1980; Bryer, 1994, 2005), Habermasian critical theory (Broadbent *et al.*, 1991; Laughlin, 1991), Foucauldian approach (Burchell *et al.*, 1985; Hopwood, 1987; Hoskin & Macve, 1988), Giddens's structuration theory (Roberts & Scapens, 1985; Conrad, 2005), and Gramsci's concept of hegemony (Richardson, 1989; Goddard, 2002).
4. The *Accounting, Auditing and Accountability Journal* has contributed in particular for this methodological plurality in accounting history research. However, as argued by Walker (2008, p.314), "although the journal is an important medium for advocating techniques such as oral history and new approaches such as comparative international accounting history it does not contain many studies which apply these innovations". Implicitly, this constitutes a call for the greater use of these innovative research techniques and new approaches in empirical accounting history research, so that the potential of their use may contribute to the development of an improved understanding of accounting's past.
5. For a detailed analysis of the implications of critical research for the development of accounting history refer to Merino (1998).
6. See, among others, Preston *et al.* (1995), Sikka and Willmott (1995), Walker (1995, 2004), Simmons and Neu (1997), Chua and Poullaos (1998, 2002), Carnegie and Edwards (2001), and Larsson (2005).
7. See, among others, Carpenter and Dirsmith (1993), Chua and Poullaos (1993), Kirkham and Loft (1993), McKinstry (1997), and Mills and Young (1999).
8. See, among others, Carpenter and Dirsmith (1993), Covaleski and Dirsmith (1995), Bealing *et al.* (1996), Takatera and Sawabe (2000) and Carpenter and Feroz (2001).
9. See, among others, Bougen *et al.* (1990), Miller and O'Leary (1990), Power (1992), Bhimani (1993), Maltby (1997), and Walker (1998).
10. See, among others, Armstrong (1985, 1987), Neimark and Tinker (1986), Bryer (1993, 2000a,b, 2005), Oakes and Covaleski (1994), and Cooper and Taylor (2000).
11. See, among others, Colignon and Covaleski (1991) and Chua and Poullaos (1998).
12. See, among others, Burchell *et al.* (1985), Hoskin and Macve (1986, 1988), Loft (1986), Miller (1986, 1990, 1991), Boland (1987), Burrell (1987), Miller and O'Leary (1987), Miller and Napier (1993), Carmona *et al.* (1997, 2002), Hooper and Kearns (1997), Radcliffe (1998), Neu (2000), and Jeacle and Walsh (2002).

13. See, among others, Carmona *et al.* (2002) and Jones and Dugdale (2002).
14. See, among others, Davis *et al.* (1982), Takatera and Sawabe (2000) and Suzuki (2003).
15. See, among others, Gallhofer and Haslam (1991), Moore (1991).
16. See, among others, Miller (1990, 1991), Robson (1991, 1994), Jeacle (2003), and Quattrone (2004).
17. See, among others, Kirkham (1992) and Kirkham and Loft (1993).
18. See, among others, Tinker and Neimark (1987), Arnold and Hammond (1994), Uddin and Hopper (2001), and Toms (2002).
19. This comment was made by one of the anonymous referees of this article, to whom the author is grateful for the insightful comments provided on the article and particularly those on the state of the discipline at the time of the review.
20. The author is grateful to the referee for drawing attention on such matters.

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