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ACCOUNTING HISTORY AND THEORISING ABOUT ORGANISATIONS

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ABSTRACT

Historical accounting research has a substantial track record of using a variety of theoretical insights to better understand of how and why accounting has contributed to, and been affected by, organisational change and development. The article outlines the emergence of a range of theories that have been employed by accounting historians, against the background of the development of accounting history as a significant disciplinary field within accounting research. From its investigation of accounting historians' approaches to studying accounting as a central practice in organisational processes, it reveals how historical accounting studies have been informed by and contributed to theorisation of such organisational phenomena. The article concludes that theory is largely used to provide conceptual frameworks for historical narratives, with historical accounting research often focused on case studies of single organisations or organisational settings. However, theory has also been mobilised at more general levels, to provide meta-narratives of the rise of capitalism and the emergence of managerialism. Far from treating accounting as technical practice, accounting historians are revealed as conceiving accounting as social practice, both impacting human behaviour and organisational and social functioning and development. As social practice, accounting emerges deeply embedded and pervasive in organisations and societies.

Key words: Accounting, organisations, interdisciplinary and critical research, accounting history, organisation history, theory, social practice.

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1. INTRODUCTION

Historical accounting research has had an upward trajectory in terms of theorising accounting's past within the past 35 years or so (Bisman, 2012; Carnegie & Napier, 2017a; Fleischman & Radcliffe, 2005; Fowler & Keeper, 2016; Gomes, Carnegie, Napier, Parker, & West, 2011; Parker, 2015; Richardson, 2008), and has carved out a significant place in the academic discipline of accounting during that period. Accounting history research is broad and diverse in the subjects it addresses, the methods it uses, the theories chosen to inform it, and the periods and places it studies. Indeed, accounting history researchers now embrace and draw upon a range of disciplines from across economics, political science, gender studies, sociology, art and literature, architecture, theology and more (Carnegie & Napier, 2017a; Jones & Oldroyd, 2015; Napier, 2009; Walker, 2005). A factor contributing to this development to at least the mid-1990s, has been "the increasing number of accounting researchers trained in different traditions, such as sociology, philosophy and even history" (Carnegie & Napier, 1996, p. 15).

The central organising principle of this study is that the subject matter of accounting historians is "social",¹ in that accounting practices and controls are situated within specific organisational and social contexts. Rather than being a merely technical practice, accounting emergence and change is a social practice that impacts on human behaviour within organisations in local, time-specific contexts. It impacts organisational practices and individual behaviours and social relationships.² Thereby, the study of accounting's past is also an

¹ Historical research of any genre, however, sets the examination of surviving primary sources, aided by relevant secondary materials, within the social, economic, and political contexts of past timeframes during which phenomenon under investigation took place.

² Accounting can also be understood as a moral practice, as addressed, for example, by Tsahuridu & Carnegie (2018, third paragraph), which offers potential for the development of the discipline in positive ways.

investigation of society's past. Accounting is deeply embedded in organisations and societies and is inherently enabling, disabling and pervasive. Historical knowledge of accounting in the organisational and social contexts in which it operated, permits fuller understanding not just of accounting's past but also of society's past while also permitting a fuller appreciation not only of accounting today, but also of society's present.

Is it possible to study organisations without studying society historically? The authors do not believe this is feasible once accounting is recognised as both technical practice and social practice. In examining and evaluating the consequences of accounting for human behaviour, it is arguably productive to apply theories drawn from other disciplines that attempt to explain the impacts of accounting, as social practice, on human behaviour in specific contexts (e.g., Carnegie, 2019; Sidhu, Carnegie, & West, 2020).

According to Napier (2009, p. 44), the use of theories drawn from other disciplines to explore and explain accounting's past, "has acted as an important counterbalance to a research discipline that has often been dominated by econometrics and behavioural psychology". Interdisciplinary and critical research in accounting history has built a strong literature and offers key learnings for scholars both within and beyond the accounting discipline. The study's objective is centred around a "social turn"³ in accounting historians' contributions over the past four decades to the contemporary interdisciplinary and critical accounting literature on organisations and organisational processes. The specific aims are three-fold: 1) explain the significant leadership of accounting history researchers in contributing to a social turn in interdisciplinary and critical accounting research, 2) identify the key factors influencing this

³ The study addresses how a social turn occurred in the accounting literature with an increasing number and diversity of scholars conceiving accounting as social practice, with implications for human behaviour, hereby placing greater attention on the consequences of accounting in organisations and society, both in the past and the present day.

social turn, and 3) outline what history and contemporary scholars of accounting and organisations can learn from this diversity of accounting history research.

This study offers a contribution to our collective knowledge of accounting history's historiography. It also addresses scholars of accounting and organisational history and contemporary accounting and organisational scholars who currently may not appreciate accounting history's achievements and contribution to the interdisciplinary and critical study of organisations and their processes. It also addresses historians who have yet to adopt interdisciplinary and critical approaches to exploring accounting's past. Further it encourages cross-fertilisation theoretical adoption of theories, and greater theoretical innovation, across accounting and organisational research fields.

The study elucidates why accounting history has been “successful” in adopting theorisation to understand and portray accounting as a phenomenon that shapes human behaviour and helps to facilitate new priorities and cultures within organisations and societies. Accepting the conception of accounting as social practice allows contemporary and historical organisational scholars to theorise organisations within their specialisms. In this way, the study may contribute to the breaking-down of silos across discipline groups within academia.

The study's central objective, as outlined, explores the social turn in historical accounting research. In order to meet the study's aims, several key research questions are posed. First, what contributed to the emergence of theorisation in accounting history from its predecessor literature of the 1960s and 1970s? Second, what led to the advent and development of the so-called “new accounting history” that embraced a wide range of social theories to study accounting within organisations and in society? Third, what organisational themes have accounting historians investigated? Fourth and finally, how did they draw on social theories to inform their research and their findings?

These questions are important if we are to recognise that various approaches to accounting history studies are now informed and reinforced by the recognition that historical case studies, contemporary organisational case studies, can benefit from a deeper engagement with theory. Rather than regarding case studies as illustrations of theory in action, a theory can explain historical evidence and is an important aspect of accounting historians' theoretically engaging with the evidence. This may avoid illusory conclusions as Tyson (2000), for instance, warns against. It facilitates logically consistent theoretical explanations of the phenomenal forms of accounting that are confirmed or refuted by empirical observations.

Bryer (2011) suggests that new accounting history studies are representative of a new approach that can be classed as science (Kuhn, 1970). This comes about from a basic reworking of the idea of accounting, which draws on the theories of the social (Bryer, 1998). By engaging with and explaining theory for analysis purposes, researchers can contribute to theory development and may thoughtfully combine theories in suitable and innovative ways for deeper or broader analytical purposes. In this way theoretical insights can potentially deepen our understanding of accounting practice and its interface with organisational processes (Humphrey & Scapens, 1996).

Accounting researchers have seized the option of a broader conception of what counts as theorisation, as laid out by Llewellyn (2003) in her seminal exposition of the five levels of organisational theorising. Her levels of theorising range from the micro-level use of metaphor, to differentiation, conceptualisation, context-bound theorising of settings, and finally to context-free "grand" theorising. Examples of all of these levels of theorising in published historical accounting research can be observed in sections 5 to 7 which follow, and an outline of studies at her different levels of theorising, as interpreted by the authors, appears in

Appendix 1.⁴ According to Llewellyn (2003, p. 662), “theorization (or conceptual framing) is the ‘value-added’ of qualitative accounting research”. Warning against the adoption of natural science views of what theory is or should be, Llewellyn (2003, p. 664) notes that highly abstract and general theories tend to draw attention away from “emergent, localized phenomena” and from studying phenomena in context.

This study will provide an overview of the emergence of the accounting history literature from more traditional approaches and concerns in the 1960s and 1970s, to more contemporary theoretical orientations emphasising the “social”, and identify the main determinants of this prime historiographical trend in accounting. The next section introduces the spectrum of theories that more recent historical accounting research studies exhibit. The article proceeds to articulate interdisciplinary and critical accounting researchers’ recognition of accounting as social practice – an important realisation in informing accounting historians’ approaches to their research. Three themes have emerged from more recent accounting history research. Each are addressed in turn: 1) accounting’s multiple organisational roles, 2) its part in the exercise of organisational power and control, and 3) its contribution to organisational change. These themes are then examined with reference to certain historians’ theorisations of their research. Concluding comments complete the study.

2. EMERGENCE OF THEORY IN ACCOUNTING HISTORY

Until the 1970s, most accounting history writing could be characterised as predominantly descriptive narrative (Napier, 2009), with no explicit or even implicit theorisation.⁵ Carnegie & Napier (2017a, p. 73) pointed out that early accounting history

⁴ It is acknowledged that other accounting history researchers may not classify certain theories in the same way as has occurred in this study. However, interpretation is common in historical accounting research and it is difficult to derive a classification framework for theories which would be agreed upon and applied by all researchers in a universal way. Furthermore, some studies may reflect the use of theories that are classified at two or more levels of theorising.

⁵ Early contributors were prone to pronounce that accounting “had deep roots and a long-standing ethic” (Carnegie & Napier, 1996, p. 10) with Woolf (1912, p. vii) taking a broad perspective in stating: “The history of accountancy is, in a large measure, the history of civilisation”.

research “tended to focus on accounting treatises, accounting practices and accountants themselves ... [and] most research examined business and business people”. Despite some rigorous examinations of aspects of accounting, such as the general history provided by Littleton (1933) and the more specific examination of the development of cost accounting by Garner (1954), early historians of accounting were often antiquarians and bibliophiles (Napier, 2009). Some researchers drew on economic reasoning to assess the extent to which accounting, and in particular double-entry bookkeeping, made an important contribution to the emergence and development of capitalism. Yamey (1949, 1964) used evidence from early accounting treatises and ledgers, and theoretical arguments about the relevance of accounting information to economic decision making, to suggest that capitalism had emerged without the assistance of double-entry bookkeeping. Economic and business historians, Pollard (1965) shared this poor opinion of the significance of accounting as a factor in business success during the industrial revolution.

However, the emergence of the “new business history” associated with Chandler (1962) began to draw the attention of scholars towards the ways in which bookkeeping and costing systems enabled new methods of business organisation in the nineteenth century. Firms studied by Chandler, such as du Pont and General Motors, were among those examined by Johnson (1972, 1975a, 1975b, 1981, 1983), using a “transaction cost economics” framework drawn from the work of Coase (1937) and Williamson (1973). Accounting systems were determined to be necessary to coordinate transactions within firms, and accounting developments, such as standard costing and the use of rate of return to assess managers’ performance, facilitated the expansion of large enterprises and the emergence of multi-divisional structures. Although transaction cost economics presented a narrative of innovation in the late nineteenth and early twentieth centuries, by the 1920s, new accounting methods were apparently less likely to emerge: “Virtually all of the practices employed by firms today and explicated in leading cost

accounting textbooks had been developed by 1925” (Kaplan, 1983, p. 390). This lack of accounting innovation was highlighted by Johnson & Kaplan (1987), who argued in *Relevance Lost: The Rise and Fall of Management Accounting*, that the decline of manufacturing in the United States of America (USA) after the WWII was the consequence of inappropriate costing methods.

During the late 1960s, accounting research in general took an empirical turn, with an increasing use of econometric analysis of large data sets of accounting numbers and security price research supplanting previously identified mainstream research aimed at improving accounting practice (e.g., Ball & Brown, 1968; Beaver, 1981). This empirical turn stimulated some sites of resistance, one of which was accounting history. The accounting empiricists’ conception of research drew heavily on scientific models. Within this quantitative tradition, historical accounting research, much of which focused on documenting technical practices within individual organisations and presenting its findings as narratives rather than statistics, was often not regarded as “research” at all (Parker, 1999, pp. 14-15). Furthermore, at least some investigations of the genre may have been determined as antiquarian in largely reflecting a fascination for early accounting records and texts (Mattessich, 2003; also see Carnegie & Napier, 2012).

The early 1970s saw various attempts to institutionalise historical accounting research, including the formation of the USA-based Academy of Accounting Historians in 1974. This organisation encouraged accounting history researchers to become more aware of “mainstream” methodological and theoretical directions within history, so that historical studies would reflect a greater appreciation of issues such as historical causation and the roles of narrative (Parker & Graves, 1989). Previts, Parker, & Coffman (1990a, p. 1) distinguished between “history as a social science, with an emphasis on interpretation, criticism and method, and history as a descriptive narrative form.” The same authors proposed various themes for

accounting history, including biography, history of institutions and development of accounting thought, and also advocated a wide range of methods, including both case-study and large sample statistical approaches to historical accounting data. One of their themes was “critical history”, where practitioners of the genre “view accountancy development through different theoretical perspectives” but, nonetheless, “emphasize the relationship between accounting and its organizational, social and political context” (Previts, Parker, & Coffman, 1990b, p. 143). Around this time, Napier (1989), examined three interrelated approaches to historical accounting research, one being “the locating of accounting in its sociohistorical context” (Napier, 1989, p. 237), building on earlier works by Hopwood and others, emphasising the role for such perspectives specifically in accounting history.

The social turn in historical accounting research, took place mainly in the United Kingdom (UK) under the sponsorship of *Accounting, Organizations and Society* (AOS), which was first published in 1976, closely followed by Australian support exhibited largely through the British-published and Australian-edited *Accounting, Auditing & Accountability Journal* (AAAJ) which appeared in 1988,⁶ and the North American-based expatriate British edited *Critical Perspectives on Accounting* (CPA) published from 1990⁷. This progressive development of the literature was an outcome of a general growth in interdisciplinary and critical accounting studies from the mid-1970s. The Founding Joint Editors of AAAJ, Lee Parker and James Guthrie, in their first editorial, stated their intention for the journal “... to deepen our understanding of the development, current and potential state of the [accounting] discipline, both as a product of its environment and of a powerful influence which shapes its environment as well” (Guthrie & Parker, 1998, p. 3; also see Carnegie & Napier, 2017b). Theories are suited to examine these broad-scope conceptions of accounting, particularly how

⁶ The joint Founding Editors of AAAJ, Lee Parker and James Guthrie, continue to jointly edit the journal in its 33rd year of publication at the time of writing (Carnegie & Napier, 2017b; Guthrie & Parker, 2017).

⁷ These three journals are broadly positioned within the sociological, critical, and interpretive tradition.

accounting impacts human behaviour in organisations and society. Such directions were seeded by Parker, prior to the publication of his jointly authored articles in *Abacus* two years later (i.e. Previts, Parker & Coffman, 1990a, 1990b). Parker was also in a favourable position to influence as the Academy of Accounting Historians first appointed non-USA citizen as President of the organisation in 1990-1991.

Broadbent & Laughlin (2013, p. 21) identified two individuals as “key in the initial development of the ICPA [Interdisciplinary and Critical Perspectives on Accounting] Project”: Anthony Hopwood and Tony Lowe. The “new accounting history” genre of research can reasonably be argued to come from the intellectual and institutional doors opened by Hopwood with Lowe, being more specifically, a pioneering advocate and researcher of critical accounting. According to Haslam & Sikka (2016, p. xix), Lowe “transformed our thinking about accounting by locating it in broader social and political contexts”.

Hopwood established the journal *AOS* as an outlet for research informed by a wide range of theoretical approaches, including those grounded in sociology and political theory. He stated in his opening editorial that “accounting has played a vital role in the development of modern society” (Hopwood, 1976, p. 1), emphasising the importance of historical accounting research. Hopwood (1983, p. 287) firmly advocated the study of “accounting in the contexts in which it operates”⁸ which serves to avoid “detaching accounting from its organisational setting” (1983: 288). He encouraged historical articles in *AOS*, first from scholars associated with the “new business history” (Chandler & Daems, 1979; Johnson, 1983), then from researchers who applied “political economy” approaches to understand accounting’s broader roles in society (Tinker, 1980; Tinker, Merino, & Neimark, 1982). These scholars’ reflections and critiques concerning accounting history also appeared in early issues of *AAAJ* and *CPA*

⁸ These words were contained in the title of this 1983 *AOS* article and became a form of catchcry of accounting researchers who were following Hopwood’s academic leadership.

(Neimark, 1990; Tinker & Neimark, 1988). In the early years of *AOS*, several innovative contributions drew on the ideas of the French social theorist Michel Foucault (Burchell, Clubb, & Hopwood, 1985; Hoskin & Macve, 1986; Loft, 1986; Miller, 1986).

Having rapidly joined the *AOS* interdisciplinary and critical theory-informed accounting history publishing agenda, *AAAJ*'s and *CPA*'s earliest publications included articles by Tinker & Neimark (1988), Funnell (1990), Neimark (1990), Stewart (1992), Bryer (1993) and Tyson (1993). *AAAJ*'s and *CPA*'s leadership evidenced in publishing the work of accounting historians engaging with critical accounting theory and literature has been recognised by Jones & Oldroyd (2015). Hopwood's significant contributions to accounting research of the genre are acknowledged by several researchers, including Bradshaw (2010), Carmona & Lukka (2010), Guthrie & Parker (2010) and Miller (2010).

Lowe developed a group of researchers for whom history was an acceptable approach for understanding and critiquing modern accounting ideas and practices. His research approach "enabled us to see accounting as a moral, social and practical technology that affects a wide variety of stakeholders" (Haslam & Sikka, 2016, p. xix; also see Cooper, 2014; Laughlin, 2014;⁹ Wilson & Sikka, 2014).

An early advocate of the need for an "intellectual emancipation" of accounting (Lowe & Tinker, 1977), Lowe built a network of academics at the University of Sheffield, who shared his view that existing accounting practices and the economic theories that underpinned them needed to be critiqued. Lowe did not advocate any particular theoretical framework, however his students and colleagues advanced a wide range of views, such as Tinker's Marxist approach, more generic political economy (e.g., Cooper & Sherer, 1984), labour process theory (e.g., Armstrong, 1985), and Habermasian theory (e.g., Laughlin, 1987). Another important

⁹ This tribute appears in Haslam & Sikka (2016, pp. 1-18).

stream of historical research drew on critical aspects of the sociology of the professions to challenge conventional narratives of the accountancy profession as a benign force serving the public interest under the principle of altruism (e.g., Willmott, 1986). Around this time, academics with broad research backgrounds, including scholars drawn from the social sciences were being attracted to the emerging ICPA research.

Academics at the Universities of Sheffield and Manchester promoted the triennial series of Interdisciplinary Perspectives on Accounting (IPA) conferences (Roslender & Dillard, 2003), beginning in 1985.¹⁰ These conferences attracted researchers from within and beyond accounting departments, and provided diverse theoretical perspectives for studying accounting practice in both the present and the past. The second conference, in 1988, included several historical accounting works, some of which would be published in a special issue of *AOS* entitled “The New Accounting History”. The issue was introduced by the conference organisers Peter Miller, Trevor Hopper and Richard Laughlin, who promoted new accounting history as an eclectic field both theoretically and methodologically (Miller, Hopper, & Laughlin, 1991). The issue reflected, *inter alia*, work grounded in Marx (e.g., Bryer, 1991; 2019), Latour (Robson, 1991), labour process theory (Hopper & Armstrong, 1991), and German critical theory (Gallhofer & Haslam, 1991). The influence of Foucault was evident in the later article “Genealogies of calculation” (Miller & Napier, 1993), which was seen by more traditional accounting historians (e.g., Fleischman & Tyson, 1997) as denigrating archive-based research that did not adopt an explicit theoretical position.

The role of theory, and of certain theorists, in historical accounting research subsequently stimulated an extensive and still not settled debate (e.g., Carnegie, 2014a). New accounting history has been accused of “ethnocentrism” by Zan (2016, p. 582), who perceives

¹⁰ Ten years later in 1995, AAAJ launched its Asia Pacific Interdisciplinary Research in Accounting (APIRA) conference in three-year rotation with the IPA conference and *Critical Perspectives on Accounting* journal’s Critical Perspectives on Accounting conference. All three conferences support interdisciplinary and critical accounting research including historical accounting research.

an excessive focus on the UK, which does not acknowledge recent expectations and related trends for scholars, especially in European countries, to publish their research in leading international refereed journals (e.g., Carnegie, 2017; Gomes, Giovannoni, Gutiérrez-Hidalgo & Zimnovitch, 2015; Jones & Oldroyd, 2015). Accounting historians have been leading scholars in the field to engage in interdisciplinary and critical research, and to collaborate with researchers from other disciplines, both business and non-business (e.g., Baskerville, Carrera, Gomes, Lai & Parker, 2017; Carnegie, 2014b, 2020; Gomes et al., 2011; Guthrie & Parker, 2006; Matthews, 2019; Walker, 2008).

A wide range of theories and approaches have been used by historical accounting researchers in recent decades. In practice, many studies adopt eclectic theorisations, such as Miller (1991) who combined ideas from Foucault and Latour to develop an analytical model to explain how governments first problematise issues, and then proceed to develop programs to intervene in the problem areas, themselves acting at a distance on economy and society. An analysis of historical research articles appearing in the first 30 years of *AOS* (Napier, 2006), identified the underlying theory or theories employed by authors of historical studies, such as gender (Lehman, 1992), institutional theory (Carpenter & Dirsmith, 1993), and legal theory (Mills, 1993). These diverse theories appear in Lehman's study of the barriers faced by women seeking entry to the accountancy profession, through Carpenter & Dirsmith's examination of the adoption of statistical sampling techniques by auditors, and Mills' review of how previous researchers had interpreted USA and UK legal cases on accounting and auditing.

Such interdisciplinary historical research is now well supported by such journals as *AOS*, *AAAJ* and *CPA*. Moreover, several specialist accounting history journals, published only in the English-language, specifically *Accounting Historians Journal*, *Accounting History*, and *Accounting History Review* (known as *Accounting, Business & Financial History* until 2010), international conferences and colloquia have provided a focus for new generations of ICPA

researchers.¹¹ Various general accounting journals have also been publishing historical accounting research for many years, including *Abacus*, *Accounting and Business Research* and *British Accounting Review* with the latter two increasingly reflecting interdisciplinary accounting research. Historical accounting research is diverse, and it is impossible to cover all its main strands in the present study. For instance, aspects such as professionalisation, a significant theme in historical accounting research (see West, 1996, 1998, 2003; Sidhu, Carnegie, & West, 2020), will not be considered further.¹² There remains, however, considerable opportunities for further historical research and theoretical innovation on the professionalisation of accounting. We now concentrate on theoretically informed historical work in management accounting and control, to provide a framework for discussing the contribution of this work to historically informed organisational studies.

3. A SPECTRUM OF THEORIES

Investigating and theorising about the ways in which organisations sustain themselves has been a major preoccupation of management accounting historians predominately, who seek a situationally grounded understanding of the interface between management and accounting practices in the operational and financial management of organisations: their strategies, routine processes, outputs, and impacts on stakeholders. For example, cost and management accounting historians, examine such sectors as transport, manufacturing, mining, commerce, and agriculture (Carnegie & Napier, 1996; Walker, 2008). They invariably apply a variety of theoretical perspectives to the examination and interpretation of evidence drawn from archival sources and oral evidence (Carnegie & Napier, 1996, 2012).

¹¹ In the first issue of the New Series (NS) of *Accounting History* published in 1996, the editor specifically encouraged “the explicit use of theoretical perspectives drawn from relevant disciplines such as economics, sociology and political theory in conducting investigative, explanatory studies of accounting’s past” (Carnegie, 1996, p. 5). At the time of writing, *Accounting History* is a leading proponent and publisher of ICPA research.

¹² A special double issue of *Accounting History* on the theme, “The emergence of accounting as a global profession”, which illustrate the diverse theoretical approaches adopted in accounting professionalisation studies, and was guest edited by Miranti (2014).

Theoretical approaches have drawn upon neoclassical economic theory and the theories of Michel Foucault, Karl Marx and labour process (Gomes, 2008; Kearins & Hooper, 2002; Parker, 1997, 1999; Richardson, 2008; Stewart, 1992), the French social theorists beyond Foucault such as: Aglietta, Althusser, Bachelard, Badiou, Barthes, Baudrillard, and Bourdieu¹³ (Chiapello & Baker, 2011), Giddens and structuration theory, Latour and actor-network theory, and new institutional theory (Gomes, 2008). Multiple theoretically informed historical investigations of organisational strategy and process has produced multi-paradigmatic interpretations reflecting a range of social, economic, institutional and political theories. Of late, these multiple perspectives have been increasingly accepted as co-existing and in enriching our pluralistic understandings of organisational strategy and process (Bisman, 2012; Carnegie & Napier, 1996, 2012; Fleischman, Kalbers, & Parker, 1996; Walker, 2008).

It may not always be clear why such theoretical richness or diversity makes a positive contribution to our stock of contemporary and historical knowledge. Carnegie & Napier (2017a, p. 74) identified that the ICPA project has impinged on historical accounting research in two major ways:

First, such research is seen as inherently interdisciplinary in that it views accounting through a disciplinary lens that is not economic in nature: Roslender and Dillard (2003: 328) described the contributions of some earlier accounting historians as ‘precontemporary’ interdisciplinary accounting research. Second, many of the theoretical frameworks adopted by interdisciplinary and critical accounting researchers have been used (in several cases pioneered) in historical accounting research¹⁴.

¹³ Using the first two letters of the alphabet.

¹⁴ Examples given by Carnegie & Napier (2017a) of such pioneering contribution in historical accounting research include Tinker (1980) by means of the application of political economy in accounting, Burchell et al. (1985) using Foucault’s ideas, and Hoskin & Macve (1986) in exploring connections between modes of writing and examination and the application of double entry bookkeeping.

Importantly, ICPA research in accounting history helped to uncover accounting as an instrument of power and control. This has moved the perspective on accounting considerably beyond its earlier, more traditional conception as a purely technical practice. Instead, conceiving accounting as social practice enables research questions to be addressed that do not arise in economics, where power is not acknowledged as being influential, and where control is seen as the prerogative of the market.

The broad benefits of applying theories for understanding and critiquing accounting emerges in three respects. First, the collective theories in use illuminate accounting in different contexts where it operates, thereby revealing accounting as an instrument of power and control in organisations and society. Second, the existence and use of different theories mirrors the world which comprises a myriad of world views on the way humans around the globe behave. Third, the competitive advantage of the social turn in accounting, has provided the means for researchers in the discipline to pose and answer questions that extend beyond the limits of economics, opening up our thinking and questioning beyond a mere quantitative way of viewing and understanding the world.

According to Carnegie (2014b, p. 1242) “historical accounting researchers have accepted a broad connection of what constitutes theorisation in historical accounting research”. The theorisation of accounting research has contributed to the study of accounting’s past in “everyday settings involving various social, religious and other not-for-profit institutions” (Carnegie & Napier, 2012, p. 336; also see Hopwood, 1994, Jeacle, 2009, 2012). Accounting researchers are not known for developing and extending their own theories in conducting interdisciplinary and critical accounting research. They generally select and use theories to inform their research findings that have been established and well-tested in an array of other disciplines, often in non-business disciplines.

Management accounting history studies addressing the role of accounting in driving and reflecting organisational strategy and process have, for example, included examinations of organisations in a diversity of settings, such as commerce (Irvine & Deo, 2006), charities (Miley & Read, 2016), social welfare (Oakes & Young, 2008), agriculture (Carnegie, 1993, 1997; Irvine, 2012; Tyson, Fleischman, & Oldroyd, 2004), transport (Arnold & McCartney, 2008), fashion (Sargiacomo, 2008), and manufacturing (Ding & McKinstry, 2013; Fleischman & Parker, 1990; Fleischman & Tyson, 1996; Lloyd-Jones, Maltby, Lewis, & Matthews, 2006; Smith & Boyns, 2005; Takeda & Boyns, 2014) and the military (Funnell & Williams, 2014; McBride, 2019, 2020; McBride, Hines & Craig, 2016).¹⁵ Their research designs, interpretations and further theorising have drawn upon neoclassical economic and management theory (Fleischman & Parker, 1990; Smith & Boyns, 2005; Takeda & Boyns, 2014), contingency theory (Ding & McKinstry, 2013), cultural perspectives (Carnegie, 1993, 1997; Takeda & Boyns, 2014), institutional sociology (Sargiacomo, 2008), Weber (Funnell & Williams, 2014), Hirschman's theory of exit, voice and loyalty (Lloyd-Jones et al., 2006), stigmatisation (Miley & Read, 2016), and rhetoric (Irvine, 2012).

Accounting history research has also exhibited the application of multiple theories to the one study, for example Foucault, Marx and neoclassicism applied by Tyson et al. (2004), Weber and Marx drawn upon by Arnold & McCartney (2008), pragmatist and feminist theories engaged in a study by Oakes & Young (2008), economic rationalism, Foucault and labour process brought to bear upon their subject by Fleischman & Tyson (1996), and the five levels of theorising of Llewellyn (2003) informing Irvine & Deo's (2006) historical analysis. This has led to a richness and diversity of behaviours, motivations, concepts, and relationships within observed strategies and processes, and to the development of historical field-based

¹⁵ Further relevant contributions are identified in Cobbin & Burrows (2018) who reviewed 55 articles published during on the period (2000-2017) on the topic "Accounting, the military and war"

theorisations that speak to multiple audiences and agendas concerned with both past and present organisational functioning and development.

We now move to elucidate some of the themes that have been developed through these theorised approaches to accounting history research. These are exemplified through selections of studies that have emerged in thematic areas and that contribute not only to the historical literature of the discipline, but to concerns that engage contemporary accounting researchers as well as provides avenues for cross-fertilisation with organisational scholars, including organisational historians.

4. ORGANISATIONAL ACCOUNTING AS SOCIAL PRACTICE

The word “accounting” implies an activity or process. Czarniawska (2008) has encouraged organisation researchers to study “organising” as a process rather than “organisations” as objects. Her main aim, according to Hamilton (2011, p. 719), “is to trouble an idealistic view of organizations as simple structures; places where management is done and change happens”. Without an appreciation of accounting (and marketing, which Czarniawska ranks alongside accounting as a “logic of representation”), “is it impossible to understand today’s management” (Czarniawska, 2008, p. 31). Accounting historians who recognise accounting as social practice contend that it is impossible to understand management, however described, within historical contexts without an understanding of the nature, roles, uses and impacts of accounting. Thus, rather than projecting accounting “as a phenomenon divorced from the social” (Hopwood, 1983, p. 290; also see Hopwood, 1994; Hopwood & Miller, 1994) it is influential not only within contemporary but also within historical organisational contexts. Historical studies of accounting can allow accounting to emerge as a key facilitator of, and often a central manifestation of, organisational action and change.

Hopwood (1990, p. 8) emphasised three key roles for accounting “in processes of organizational change”. First, accounting serves to create visibility in the organisation,

described as “making things visible that otherwise would not be” (1990, p. 8). Second, accounting serves to objectify phenomena, specifically “of making appear real and seemingly precise those things that would otherwise reside in the realm of the abstract” (1990, p. 9). Third, accounting helps to create a domain of economic action. Hence, “the abstractions and objectifications in the accounting area are created in the name of the economic” (1990, p. 9). Accounting, therefore, does not merely reflect organisational circumstances, but is also “a phenomenon that can play a role in changing them” (1990, p. 12). From a strategic perspective, “accounting can help to make organizations what they were not” (1990, p. 12). Similarly, organisations become what accounting shapes them to be which, in turn, contributes to defining and reflecting society.

Accounting exists where human behaviour is to be monitored, controlled or modified and is now typically perceived by accounting historians “as an instrument of power and domination rather 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). It is now well recognised by the interdisciplinary and critical accounting research community that accounting is adopted in organisations not for its technical purity nor for its lack of contention, but because accounting, as social practice, conditions and shapes the behaviour of individuals and, in the process, produces intended (as well as unintended) impacts on organisational and social functioning and development. This is a theme that has been avidly taken up by accounting historians whose literature in this area has proliferated and which offers the contemporary accounting research community, a rich source of foundational and informing literature. In addition, it is noteworthy that historical accounting researchers have not limited their attention to companies or businesses and the people who run them, as was the tradition, but have embraced a more inclusive conception of “the organisation”. Within the past 20 years, historical accounting studies have been extended into a diversity of organisational and social

settings, including the family home, the place of worship, the school, the university, the military, the charity, the asylum, the circus, and in sporting clubs. Accounting's past in organisations has also been studied in the context of totalitarian regimes (e.g. Detzen and Hoffmann, 2020 in a German university).

5. MULTIPLE ORGANISATIONAL ROLES

Not only have accounting historians extended their gaze to a wide range of organisational types but they have explored the wide variety of roles played by accounting in the maintenance, process development and strategies pursued by organisations historically. This is best explained with reference to a small sample of case studies that reveal the spectrum involved.

Organisational roles have included, the possibility that internal contracting was discontinued in favour of a more sophisticated cost accounting system that was thought to offer improved hierarchical surveillance and labour calculability, thereby delivering enhanced co-ordination and control and further reducing costs (Fleischman & Tyson, 1996). These authors examined the process of inside contracting in several major USA manufacturing companies in the context of nineteenth century mass production industries, focusing on the Waltham Watch Company (WWC). They applied economic rationalist and labour process perspectives to this historical study, to better understand the reasons behind the practice and later abandonment of inside contracting and its replacement by more detailed cost accounting information systems. Economic rationalists claim that the choice of methods was grounded in the need to co-ordinate complex manufacturing processes and to meet competitive pressures. Labour process theorists argue that various political, social, and ideological factors led to the demise of inside contracting. The authors expressed a belief that Foucauldian theory would suggest that internal contracting may have been discontinued in favour of a more sophisticated cost accounting system that was thought to offer improved hierarchical surveillance and labour calculability,

delivering enhanced co-ordination and control and further reducing costs. WWC management's knowledge of team pay structures rendered worker visibility so central to Foucauldian paradigmatic definition of power

Takeda & Boyns (2014) studied management accounting development in the Japanese manufacturing conglomerate Kyocera from 1959 to 2013. The authors aimed to understand the relationship between the Kyocera corporate philosophy, its “amoeba” management system (hereafter “management system”) and the associated management accounting system, in terms of both historical foundations of the principles employed and the development of conditioning influences over time. They found a mixture of influences including traditional Japanese societal and cultural factors, and the management system architect's personal philosophies and experiences. They concluded that unique features of the Japanese societal and corporate setting might preclude translation of the observed management accounting system into western cultural corporate settings. Their reflecting on researchers the potential influence on accounting on religion and culture sensitised their analysis to individual and corporate philosophies and societally based cultural settings that could explain the processes they observed. While Kyocera's strategies and processes focused on product quality, customer satisfaction, profitability and organisational survival, they were distinctive in positively viewing labour costs by including worker wages as part of profit, adopting open book management by sharing key organisational performance indicators with employees, and focusing upon value added rather than on profit, output or cost. The management system architect's personal philosophy and the melding of personal and societal beliefs into management accounting systems were central. Their study revealed risks in attempting to translate such an approach into a different national cultural setting.

Sargiacomo (2008) studied the Italian fashion house Brioni Roman Style (BRS) which began in 1945 as a small tailoring shop in Rome crafting elegant fashion garments for elite

international customers. The author set out to examine the major factors that enabled this small tailoring shop to develop into a high-profile international fashion house. New institutional sociology historical analysis considered environmental influences in the form mimetic, normative and coercive pressures and facilitated incorporation of sociological and economic understandings of strategies and processes in fashion industry organisations. This revealed acquiescence and compliance with external pressures only when these were considered consistent with positive functional corporate target outcomes. Where this was not the case, strategic resistance to isomorphic influences was readily observable for example through the company's rejection of licensing. The study identified two key organisational actors whose perspectives and actions reflected both their personal agendas and the historical and cultural setting in which they operated.

Irvine (2012) studied an early sugar plantation and refining mill in Queensland, Australia focusing on accounting for indentured labour imported from the Pacific islands. The study examined both technical and rhetorical perspectives. Cheap islander labour was rationalised as necessary for operating cost containment for delivering strong dividends to shareholders, and propaganda targeted government for legislative backing and the public at large for social and political approval. Recognising accounting's role in transmitting social values, Irvine examined the organisation's historical social and cultural context and calculative accounting practices more varied than the confines of traditional bookkeeping. The study observes the rhetorical use of accounting calculations and discourse to persuade target audiences. Irvine reveals the role of accounting in sustaining an organisation through accounting records employment and associated message construction and transmission. This historical study has clear resonances with contemporary organisational life, where apparently economic arguments are mounted to justify various forms of exploitation.

Silva, Rodrigues & Sangster (2019) investigated the use of accounting information in a 19th century prison in Rio de Janeiro, particularly in relation to the control of captive prisoners and notionally “Free Africans” who were controlled as slave labourers. Their study employed Althusser’s ideology concept and the Marxist based concept of labour reproduction to reveal prison administrator’s employment of accounting information to control the “Free Africans” in compliance with the ideologies of that location and period. They revealed that management accounting information did not simply report on and illustrate organisational activities but was an intervention tool controlling individuals’ organisational lives and relegating notionally free workers to the roles of slaves. In employing these theoretical perspectives in this context, remuneration paid to such workers was revealed as a bonus rather than minimum wage and was being used as a form of coercion of “Free Africans” to submit to effective slavery. Accounting is shown as a potent instrument of labour management and is implicated in relations of power and control.

These case studies, as illustrations, indicate the scope and variety of accounting’s organisational roles that have been addressed by accounting historians. They also exhibit the range of theoretical frameworks that can inform historical research investigating how accounting is embedded within organisational processes and the reciprocal influences that these may exhibit. Such historical studies reveal organisational processes as infused with accounting routines and accounting information, privileged by some as “objective” in nature. These are shown to be used consciously and explicitly by managers to provide selective “views” of the organisation to internal and external stakeholders as well as delimiting those aspects of the organisation that are visible to managers and providing a powerful, but circumscribed, filter through which the organisation is constructed and sustained.

6. EXERCISING POWER AND CONTROL

The contemporary interdisciplinary and critical accounting research literature pays considerable attention to accounting's employment in the exercise of power and control, and accounting history research shares this interest. Organisations are essentially gatherings of people with explicit or implied organisational hierarchies that deploy accounting to serve the attainment of both explicit and implicit organisational objectives. Accounting assists in constituting these objectives through processes of planning and budgeting. As Czarniawska (2008, p. 29) notes: "budgeting means that one translates actions and events into numbers and then numbers into actions; its purpose is control". On the surface, accounting appears to be a rational, calculative tool for producing what are portrayed as accurate, reliable and auditable organisational results. More deeply, accounting allows influence and control to be exerted over individuals, or groups of stakeholders, in the process of achieving often contestable, organisational objectives pursued by those in commanding leadership roles.¹⁶

West (2001), for instance, examined the novel *The Bank Audit* written by the Edinburgh born Bruce Marshall (1899-1987) and published in 1958, with the story of the novel set in the 1930s Paris banking sector. The novel's author, was an accountant with chartered accounting firm experience.¹⁷ *The Bank Audit* alluded to the controlling aspects of accounting, which was perceived by West (2019) as "a (sub-) theme of the novel".¹⁸ It featured a chartered accountant character who would periodically arrive home from the office and declare to his wife: "Surprise cash count!" (1958, p. 180), which she much disliked. This routine was his means of checking the accuracy of the double-entry household accounts she was required to maintain on a strictly

¹⁶ Leadership roles, however, need not be restricted merely to conventional business managers.

¹⁷ For more information on Marshall and his life and career and on *The Bank Audit* respectively see: https://en.wikipedia.org/wiki/Bruce_Marshall and https://en.wikipedia.org/wiki/The_Accounting (each last accessed on 22 November 2019). The book was published as *The Bank Audit* in the UK, but was otherwise known as *The Accounting*. (also see: <https://www.amazon.com/Accounting-Bruce-Marshall/dp/B000QKX6C8> (last accessed 22 November 2019).

¹⁸ Personal correspondence with one of the authors (.....) on 21 November 2019.

accurate basis for examination.¹⁹ Marshall (1958), therefore, illuminated how accounting was implicated in relationships of power and control in the family home.

Walker & Carnegie (2007) examined how accounting was deployed in the context of the Australian family home between 1850 and 1920. Australian women (and Melburnian women in particular) were chastised for their extravagance in dress, specifically for their appetite for European fashionable clothing and accessories. Household budgeting or “budgetary earmarking” was enlisted for controlling the “extravagant woman” as a means of constraining women’s expenditure on dress and re-orientating household spending priorities. The earmarking ideology of patriotic thrift was conveyed by several apparatuses, including cultural and communications media, the political system and voluntary associations. The researchers used theoretical perspectives grounded in the work of Zelizer (1989, 1994) and Althusser (1971), to present “budgetary earmarking as a social process, which is reflective and constitutive of gendered asymmetries of power in the home” (Walker & Carnegie, 2007, p.233).

In studying the cross-national diffusion of accounting technology, some accounting historians have employed the metaphor of “accounting as technology” and applied a framework, built upon on a series of five questions, initially developed for analysis purposes by Jeremy (1991, pp. 3-5), in examining the international technology transfer from one country or region to another (e.g., Carnegie and Parker, 1996; Carnegie, Foreman and West, 2006; Foreman, 2001; Samkin, 2010).²⁰ These authors were particularly concerned with the adaptation and transfer of accounting technology , by means of the work of individuals with

¹⁹ In the novel, the household accounts had been checked the Saturday before and the wife had not enough time to write up the books since that time. She experienced his displeasure and, as readers ascertain, she was unhappily married.

²⁰ Jeremy (1991) recognised that no single model or formula can capture all of the variables involved in the process of transferring technology from one country or region to others in enabling an understanding of technology transfer of any genre, including accounting.

accounting knowledge and experience, including early accounting authors. Carnegie et al. answered Jeremy's specific questions in developing their understanding of F. E. Vigars' *Station Book-keeping: A Treatise on Double Entry Book-keeping for Pastoralists*, first published in 1900 and appearing in five editions until 1937, which they described "as an episode in the complex process of the adaptation and transfer of accounting technology" (2006, p. 121). Vigars (1900) believed that "a comprehensive double-entry system was the 'proper' system of accounting for this industry and would overcome the inadequacies he perceived in extant pastoral accounting practices" (Carnegie et al., 2006, pp. 125-126). In examining the surviving nineteenth century business records of pastoral stations and the influence of societal culture, Carnegie (1993, 1997) drew on the work of Ansari and Bell (1991) in studying unregulated accounting, and prior to Vigars's (1900) treatise on adopting proper accounting systems for the industry.

Historical studies also provide insights into the constitutive power of accounting. For example, Riccaboni, Giovannoni, Giorgi, & Moscadelli (2006) applied structuration theory to study how accounting sustained power relations in a fourteenth century Sienese organisation (the *Opera della Metropolitana di Siena*, responsible for building the cathedral in Siena), while Baños Sánchez-Matamoros, Gutiérrez Hidalgo, Álvarez-Dardet Espejo, & Carrasco Fenech (2005) employed Foucault and particularly the concept of governmentality to examine accounting in two eighteenth century Spanish entities – the New Settlements and the Royal Tobacco Factory of Seville. They found that accounting h operated independently of the enlightenment discourses informing the two organisations to achieve control over individuals within those organisations. Examining the gunpowder monopoly in New Spain in the eighteenth century, Núñez (2002) adopted an institutional sociology perspective to view accounting as providing multiple functions: as a control instrument allowing long-distance visibility, as a way of modelling the organisation, and as a supplier of rationality.

In the context of the Portuguese Empire, Gomes, Carnegie & Rodrigues (2014) examined the development, application and enforcement of accounting rules under the “Pombaline Era” during the period 1761–1777. Applying the combination of Foucault's concept of governmentality and Snook's theory of “practical drift” (Snook, 2000), the authors provided evidence of how accounting control systems were deployed by the Portuguese government to exercise and maintain control at a distance, thereby mobilising individuals to pursue its goals for the Empire. These studies demonstrate the fluidity of the concept of “business” and the ever-present role of the state in the construction and maintenance of organisations. In the context of the military, McBride & Hines (2019) investigated the accounting controls for alcohol in the Royal Navy from 1793 to 1815. The study portrays details of the rules for accounting for beer and other rations by the purser on board ship. Foucauldian ideas of governmentality are used to interpret the mechanisms in place to create control through centrally administered regulations, instructions, and knowledge. Such controls were imposed to control alcohol consumption in supervising human behaviour in the Royal Navy.

As a pervasive social practice, accounting guides, shapes or even transforms organisations. Theories concerned with explaining human behaviour, can assist in understanding accounting emergence and accounting change across all organisational forms and in all locales (Carnegie & Napier, 2002). As accounting practices help in sustaining the organisation and accounting change may lead to, not only result from, changing the organisation. A full understanding of organisational change relies on an appreciation of what accounting has been called upon, and enlisted to do, in organisations, across both time and space.

7. ACCOUNTING AND ORGANISATIONAL CHANGE

One of the most important stimuli for the emergence of the organisational and social perspective on accounting by the 1980s was the observation that accounting was going through significant changes, in terms of its roles, methods, and practices, and also the range of individuals and groups either “doing” accounting or becoming subject to accounting (often both). Napier (2006) has suggested that a central aspect of much historical accounting research was the study of how and why accounting changes. More recently, studies have examined how accounting is involved in organisational change. Accounting does not have a single role in change processes. In some cases, changes in accounting systems, adopted for a range of reasons, lead to both expected and unexpected changes in organisations. In other cases, accounting is mobilised to channel organisations facing new challenges in particular directions. In yet other cases, a particular organisational change necessitates changes in accounting and associated information systems to become effective.

In his study of accounting and organisational change, Hopwood (1990) noted how, in the 1980s, the restructuring of both commercial and public-sector organisations as internal markets provided new roles for accounting as the provider of information that made it appear to managers that it was possible to objectify and measure notions of performance and efficiency. Other researchers have investigated how management accounting systems enable, or provide resistance to, attempts to change organisations (for example, Broadbent, 1992; Burns & Scapens, 2000; Burns & Vaivio, 2001). On the other hand, Quattrone & Hopper (2001) suggested that change is often analysed in a naïve sense as a transition from one definite state to a different definite state, whereas they view change as more akin to a process of “drift” in which accounting support for organisational change “leads to accounting knowledge being interpreted differently across organizational spaces and times” (Quattrone & Hopper, 2001, p. 407). This reflects Ciborra’s (2005) concept of how infrastructures drift, by diverging from

plans and targets without any discernible influences causing this change. This offers accounting historians an unsettled drift alternative to their customary focus on narrative closure that sees change as resulting in a new and static “equilibrium”.

Furthermore, careful attention to archival evidence is needed in order to determine whether a discourse of accounting and organisational change has actually manifested itself in new practices and structures. For example, Zambon & Zan (2007), examined the introduction of costing calculations and accounting regulations in the Venice Arsenal in the late sixteenth century. Foucauldian concepts suggested that the regulations would make the actions of those working in the Arsenal more observable and hence manageable, but the researchers concluded that the regulations required a regime of enforcement that was not present at the time, and hence they were unlikely to have had much practical effect for several decades.

Many historical studies of accounting and organisational change identify an external change in the organisation’s environment making the organisation’s functioning contingent on the introduction of new or changed accounting methods. For example, Bracci, Maran, & Vagnoni (2010) examined how the absorption of Ferrara into the papal states in 1598 produced changes in a Ferrara institution’s organisational structure. The changes could not be explained entirely by reference to economic rationality and the search for efficiency, but reflected the local, time-specific historical context, particularly the replacement of a secular regime by one paying lip service to religious considerations. Bracci et al. (2010) used theoretical concepts of governance, accountability and responsibility to help provide an understanding of how and why the organisation was changing.

With respect to accounting change histories of firms, two examinations of globalisation in major international accounting firms have drawn on a range of theoretical insights. Baskerville, Bui, & Fowler (2014) draw on institutional theory to explain why KMG Kendons, a New Zealand firm with strong international roots, did not survive the 1980s, finding the firm’s

failure attributable an incoherent internal culture that had resulted from a series of mergers. They model the disappearance of the firm as a process of “deinstitutionalisation”, where a combination of political, functional (economic), and social factors eroded the legitimacy of previously taken for granted firm practices. Chandar, Collier, & Miranti (2014) draw on ideas from the work of Chandler, evolutionary economics and particularly the analyses of Galambos (2005), in which globalisation and institutional learning combine with examination of economies of scale and scope to provide an understanding of how the USA accounting firm Lybrand, Ross Bros. and Montgomery grew through taking over smaller firms in the country and then faced the shock of merging with the UK firm Cooper Bros. in 1957 to form Coopers & Lybrand. Chandar et al. (2014) point out that the personal nature of accounting and auditing work made it difficult for the firm to achieve economies of scale, but the increasingly standard nature of this work gave larger firms who could invest in developing intellectual capital a scope advantage. In their narrative, change is a gradual and incremental process despite the impact of the 1957 merger – a contrast to the rapid change and collapse of KMG Kendons.

Many accounting historians prefer to study specific episodes in individual organisations. However, historical accounting research includes broader studies and meta-narratives. Bryer (2000, 2013) has applied a deep reading of the works of Marx to examine the transition from feudalism to capitalism in England and the rise of capitalism in the USA, and how this has affected the nature and form of business organisations such as the modern corporation (also see Bryer, 2019). He theorises that different modes of production are associated with different “calculative mentalities”, evidenced by specific “accounting signatures”. The feudal mentality involves the calculation of consumable surpluses and periodic accounting focuses on measuring and reporting surpluses of cash and produce. This is succeeded by the capitalistic mentality, where a primitive rate of return determined by dividing consumable surplus by opening capital is used by individuals and businesses to assess

performance. The genuine capitalist mentality is identifiable by more sophisticated use of rate of return (i.e. dividing accounting profit by capital employed, using conventional accrual accounting).

A sophisticated analysis of the relationship between accounting and management is that provided by Hoskin, working both alone and with collaborators such as Ezzamel and Macve (for example, Hoskin & Macve, 1988; Ezzamel, Hoskin, & Macve, 1990; Hoskin, 1998; Hoskin & Macve, 2000). Hoskin draws heavily on the work of Foucault, and this leads him to place accounting in a central position within organisations: “As the knowledge which not only renders the financial ‘concrete, precise and measured’, but also, in the guise of human accounting, coalesces the human into the financial, [accounting] has a special and central role” (Hoskin, 1998, p. 106). Rather than the modern business enterprise creating a demand for accounting information of a particular type, it is human accounting, “a knowledge which writes, examines and grades” (Hoskin, 1998, p. 106) that makes modern managerialism possible. Accounting, therefore, is at the root of the fundamental organisational changes of the modern era.

8. CONCLUSION

Drawing on Llewellyn’s (2003) five levels of theorising, this study has illustrated how accounting historians develop and use theory and theorising in different ways, from simple structuring of narratives through the application of models and concepts to help make sense of historical phenomena, to broad analyses placing accounting at the heart of organisational change and socio-economic development. This work has been particularly characteristic of the interdisciplinary and critical accounting historians whose historical examinations and reflections on the accounting influence upon organisational processes and change offer a rich and complex understanding of organisational operations historically and today. Present and past can be connected, particularly through the variety of theories informing such studies as

well as through the further theorisations about organisational functioning and accounting in action that subsequently emanate. These offer us broad-based and historically derived contextualised theorisations of organisational life that speak to our contemporary organisational questions and challenges. Building on this study's exploration of the role and diversity of theoretical frameworks evident in accounting history research, it would be instructive for further research to investigate the full range of theoretical perspectives employed to date. This would enable any predominant schools of thought to be identified, and the perspectives and advances in historical knowledge they have offered.

What also emerges is the realisation that accounting is not only embedded in the economic dimensions of organisations, but both reflects and facilitates those organisations' engagement with their economic, social, cultural and institutional environments. The multiple theoretical perspectives being drawn upon by accounting historians have not only enlarged the scope of their inquiries and findings in relation to organisational theory and practice, but have brought a level of introspection and critique to aspects of organisational activity that is obscured or even ignored completely by a solely economic rationalist perspective. Thus, accounting can be found to be implicit and complicit in both functional and dysfunctional organisational intentions and practices, thereby revealing itself to be at the heart of organisational decision-making, communication and change. It is from the contextuality and case-based theory development of rich historical studies that fundamental enhancements to contemporary organisational theorisation are gradually emerging.

The tension between "history" and "social science" noted by many historiographical studies in the accounting history arena (e.g., Carnegie, 2014a) still creates challenges for some accounting historians. Yet this tension has not resulted in any effective barriers being assembled to historical accounting research, and accounting history may offer lessons to historians in other disciplines, such as in management and organisational history, in how to

become established as an academic discipline (Richardson, 2008; compare Weatherbee, 2012). Recognising accounting as social practice has offered greater scope and promise for historical accounting research to be a valuable input for understanding the full implications of accounting for organisational functioning and development. However, accounting history researchers tend to draw on existing theories rather than to develop new theories for application in the field, although they do not leave existing theories unchanged.

Within accounting as an academic subject area, whilst there still exists the competing theoretical underpinnings of neoclassical economics, Marxism and social theory, traditional mainstream accounting research seems to have retreated into questions of a quantitative nature,²¹ rather than those of a more human nature. Where accounting history as a part of the accounting subject area succeeds, is by evading this prevalent epistemology and in viewing the accounting world with a human eye. In adopting the social turn, accounting history becomes interesting, critical and relevant. The idea of the prevalence of the social over the economic has assisted accounting history to emerge as an important and developing area in accounting. A sub-discipline that assists in elucidating accounting by seeking out the human element with rich empirical data and theoretically informed narratives. By “locating accounting as an influential form of calculation and control in the wider processes of organising” (Hopwood, 2005, p. 585), accounting history has discovered a rich and important niche and, in the process, provided leadership to contemporary accounting researchers. This approach is of wider interest in accounting research because understanding the social history of accounting and control, allows individuals and organisations to understand the full dimensions of accounting and be better placed to appreciate and avoid future issues.

²¹ The “mainstream” of contemporary accounting research is dominated by what has been referred to as the “archival-empirical” approach (Anonymous, 1988), where huge data-bases of security prices and accounting data, often going back over several decades, are mined for inputs into sophisticated econometric analyses designed to test hypotheses derived (almost without exception) from naïve versions of neo-classical economics.

Similarly, if historians of management and organisations continue to regard accounting as a fairly technical management function, and not as social practice with ramifications for human behaviour, then they are likely to overlook the substantive contributions of accounting historians to theoretical understandings of what organisations are and how they are sustained and changed. Gomes et al. (2011, p. 393) observe, accounting historians need to engage with a broad range of disciplines (they mention in particular “those studying the histories of finance, management, business and economics”) in mutually beneficial research. Accounting history potentially contributes to existing narratives written within a business history context, and helps researchers to develop integrated understandings of organisations that pay due attention to all organisational activities and functions, and to locate organisations firmly within the context of space and time. More practically, historical accounting research has already faced many of the challenges envisaged by organisational researchers wishing to reinvigorate their discipline by inject history and theory driven explanations into their research.

The social turn gave accounting historians’ another advantage by opening the door to examination of the full range of accounting’s social roles including, but not limited to, economic calculation. These theoretical possibilities hardly exist in a technical or economic view of accounting that focuses almost exclusively on ‘rational’ decision-making, except perhaps for the transhistorical ‘agency theory’. The freedom given by the social turn explains why accounting historians’ case-studies show the variety and range of the organisational roles of accounting. Indeed, these studies impacted by the social turn are now mainstream in historical accounting research. They fill the theoretical space for the human aspects of the organisational and social functioning of accounting, including its role of pursuing accountability. In this way, accounting is positioned at the centre of organisational decisions, change and communication, and can be implicit and complicit in organisations’ functional and dysfunctional intentions and practices.

Studying accounting in the contexts in which it operates concerns both defining and reflecting those contexts. This means that accounting history provides indicators of a way forward for historians in business, management and organisational history who wish to apply and develop theories that are contingent and contextual, speaking to both the past and the present. An outcome may be the facilitation of dialogue leading to greater collaboration between historians of organisations, management, business, and accounting, thereby providing the potential cross-fertilisation all these disciplines. We have already noted the observation of Czarniawska (2008, p. 31) that, without an appreciation of accounting, “is it impossible to understand today’s management” (Czarniawska, 2008, p. 31). Similarly, without an appreciation of accounting history, particularly one based on the theoretically informed research of the past three to four decades, constituting a social turn in the literature, it is impossible fully to understand today’s accounting and its impacts as social practice.

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