

# **SOME REFLECTIONS ON THE ORIENTATIONS AND VOLUME OF ACCOUNTING HISTORY RESEARCH IN THE 21ST CENTURY**

(Plenary Speech given at the Inaugural Session of the 12<sup>th</sup> World Congress of Accounting Historians, Istanbul, July 21, 2008)

by

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## **ABSTRACT**

Taking as starting point the 8<sup>th</sup> World Congress of Accounting Historians this paper attempts to identify the orientations followed by accounting history research in the first years of the 21<sup>st</sup> century, that is, from 2000 up to 2007. The main purpose of the attempt is to find out whether there have been significant novelties in the directions of research or, on the contrary, its development has run in the foreseeable course. We shall try to associate this purpose to the study of the amount of related research published in the main accounting journals. After having examined and described the developments of accounting history research in the first years of present century, the paper presents some considerations on the directions in which research should move in the next future.

To do this I have taken into account the main papers on the state of the art published in the period studied and above all examined carefully papers published in journals specifically or mainly devoted to accounting history, that is, *Accounting Historians Journal*, *Accounting, Business and Financial History*, *Accounting History*, *Contabilità e Cultura Aziendale* and *De Computis*. With the same purpose, I have gone through the, in this sense, most relevant accounting journals. Among all of them the ones that according to the number of papers published on this discipline in the years under study have shown more interest in accounting history have been *Accounting, Organizations and Society*, *Critical Perspectives on Accounting*, *European Accounting Review*, *Accounting, Auditing & Accountability Journal*, *Revista Espanola de Financiacion y Contabilidad*, *Abacus*, *Revista de Contabilidad*, *Accounting and Business Research*, and *Accounting Forum*. Apart from these, we have found papers on accounting history in about fifty further journals among the ones examined. In all we have found papers on our discipline in 62 journals. The papers in these journals that have been taken into consideration amount in total to 683.

Even though they often represent indeed the most recent and advanced research, we have not taken into account the unpublished papers presented at the main congresses and meetings on accounting history. In many cases they are not complete papers but working ones. In other cases repeated amended versions of them are presented in subsequent congresses. Therefore their consideration would unjustifiably enlarge the volume of research done. Moreover the most significant of them are certainly published.

## **Introduction: scope, methodology, sources and limitations**

First of all I want to express my satisfaction to be here with you, among so many good friends and colleagues, as well as my deep gratitude to the Congress Organizing Committee and in special to Prof. Dr. Oktay Güvemly, Convener of the Congress and well-known accounting historian, for having thought of me to hold this talk at the opening session. It is for me a great honour.

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<sup>1</sup> AECA is the Spanish Association for Accounting and Business

Taking as starting point the 8<sup>th</sup> World Congress of Accounting Historians this paper attempts to identify the orientations followed by accounting history research in the first years of the 21<sup>st</sup> century. The main purpose of the attempt is to find out whether there have been significant novelties in the directions of research or, on the contrary, its development has run in the foreseeable course. This purpose is linked to the study of the amount of related research published in the main accounting journals, since this study constitutes the first step of the search.

Even though they often represent indeed the most recent and advanced research, we have not taken into account the unpublished papers presented at the main congresses and meetings on accounting history. In many cases they are not complete closed papers but working ones. In other cases repeated amended versions of them are presented in subsequent congresses. Therefore their consideration would unjustifiably enlarge the volume of research done. On the other hand, the most significant of them are certainly published; otherwise the unpublished ones have a limited radius of action and a temporary effect. Neither have we taken into consideration the books on accounting history either, since they are not the usual vehicle to publicize new research.

To start my inquiry I examined first of all the main papers on the state of the art appeared in the period under study, that is, from 2000 to 2007. Immediately afterwards I proceeded to examine the journals specifically or mainly devoted to accounting history. Subsequently, I went through the generalist accounting journals with more interest in our discipline. Apart from them I searched for accounting history papers through about further 75 journals as well directly or through the abstracts found in databases.

Among the papers on the state of the art that I have consulted -especially what concerns epistemological and methodological aspects of accounting history- there are first of all available plenary addresses delivered at the last World Congresses of Accounting Historians, in which this topic was considered. Among them are certainly numbered the ones by Gary J. Previts: "Global accounting history: scholarship in the New Millennium" and Yannick Lemarchand: "A century of accounting history research in Continental Europe", both presented at the 8<sup>th</sup> World Congress of Accounting Historians held in Madrid in 2000, as well as the paper by Salvador Carmona: "Accounting history research and its diffusion in an international context", published in *Accounting History*, Vol. 9, No. 3, November 2004, which was the basis of a plenary address by the author at the 9<sup>th</sup> World Congress of Accounting Historians held in Melbourne in 2002. The notes that I took of the plenary address by Stephen A. Zeff: "40 years of change in the accounting Academy", presented at the 11<sup>th</sup> World Congress of Accounting Historians held in Nantes in 2006 have been also considered. The paper by Oktay Güvemli and Batuhan Güvemli: "World Congresses of Accounting Historians 1970-2006: an Evaluation", read at the Congress in Nantes has also been taken into account.

Moreover I have also considered some relevant papers and articles such as the ones by Garry D. Carnegie and B. N. Potter (2000), Garry D. Carnegie and C. J. Napier (2002), Salvador Carmona (2003), Richard K. Fleischman and Vaughan S. Radcliffe (2005) as well as the subsequent discussion carried on it by Garry D. Carnegie (2006) and Vaughan S. Radcliffe (2006), and finally the paper by Stephen P. Walker (2005).

As to the considerations with regard to the orientations and directions in which accounting history research have moved in these eight years and to my mind could and should move in the next future, my views take root and represent the evolution of the thoughts presented in my plenary address at the I Encuentro de Trabajo de Historiadores de la Contabilidad (1<sup>st</sup> Workshop of Accounting Historians) held in Madrid in 1992. The Spanish Comision de Historia de la Contabilidad was just formally launched at this workshop. In some way it supposed the starting gun for developing the interest in accounting history among the Spanish accounting scholars. These thoughts were further developed in my prologue to the book by David A. R. Forrester: *An invitation to accounting history*, printed in 1998 and which can be also consulted at the website: <http://accfinweb.account.strath.ac.uk/df/aitah.html>. They have been recently updated and summarized in the extensive interview that *Muhasebe ve Finansman Dergise* (Accounting and Finance Review), journal of the Turkish Association of Accounting and Finance Academicians, made to me originally in English although it was published in Turkish in the issue of October 2007.

As already mentioned, to find accounting history papers I began looking through the five specialized journals in accounting history, that is, in order of appearance of the first issue, the *American Accounting Historians Journal*, the *British Accounting, Business and Financial History*, the *Australian Accounting History*, the Italian *Rivista di Contabilita e Cultura Aziendale* and the Spanish *De Computis*. Afterwards I examined the generalist journals. To this respect, I found that the journals of this type which have published a larger amount of papers on accounting history were, in order of the amount of published papers, following: *Accounting, Organizations and Society*, *Critical Perspectives on Accounting*, *European Accounting Review*, *Accounting, Auditing & Accountability Journal*, *Revista Espanola de Financiacion y Contabilidad*, *Abacus*, *Revista de Contabilidad*, *Accounting and Business Research*, and *Accounting Forum*. The specialized journals have been examined one by one and so was also the case of most of the journals included in the mentioned generalist ones. On the contrary, the vast majority of the remaining journals that I have examined, about 75 else, have been only revised through the index of their contents and when they contained accounting history papers I examined their abstracts to check their nature. In total I explored about 90 journals to elaborate this paper.

In the identifying process of accounting history papers and above all in the *a posteriori* verification and correction of possible omissions have been very helpful the compilations offered annually by Malcolm Anderson in *Accounting, Business and Financial History* and Peter Foreman in *Accounting History*. Likewise helpful have been the journals lists with indexes of all issues and abstracts of the contained papers offered by databases such as:

*Blackwell* (<http://www.blackwell-synergy.com/>),  
*Emerald* ([http://www.emeraldinsight.com/info/products\\_services/product\\_info.jsp](http://www.emeraldinsight.com/info/products_services/product_info.jsp)),  
*Historical Abstracts* (<http://library.dialog.com/bluesheets/html/bl0039.html>),  
*Historical Abstracts* (<http://serials.abc-clio.com/active/resource/page/aboutHA.html>),  
*Ingenta* ([http://www.ingentaconnect.com/content/subject?j\\_subject=180](http://www.ingentaconnect.com/content/subject?j_subject=180))  
*ScienceDirect* (<http://www.sciencedirect.com/>) and,  
*Scopus* (<http://info.scopus.com/detail/what/>).

In some degree many papers on accounting contain some reference to history or contemplate the subjects from a historical perspective. In this sense I have attempted to exercise some strictness by selecting the papers to be considered in the research. Only the papers with an express intention to be accounting history papers have been taken into account. This way even some papers published in the specialist journals have been not selected, since some of these journals, being faithful to its titles, publish not only papers on accounting history. Neither simple lists nor compilations of accounting history papers have been included; book reviews, editorials, obituaries, reports on accounting history events have not been considered either.

I have tried of course to conduct the research in a most careful way. Nevertheless I am fully mindful of the serious limitations that it has. The first of them is the limitation of its scope to papers mainly published in the English-speaking area. Certainly there are also papers published in Spain as well as some appeared in a couple of Columbian journals. However they cover in no way the whole Spanish-speaking area. There are accounting journals in Mexico, Venezuela, Argentina, etc., that surely have published some accounting history papers. Italian and Portuguese as well as French journals are certainly represented, but only in a minimal part. Central and East Europe have no representation. However, Germany, Poland, Romania, Bulgaria and so on have sure enough journals that have published papers on accounting history. And what we have to say about such an active country in this sense as Turkey? In Japan, China, India... there is also abundant research activity in accounting history. No journal of these countries is included among the ones examined. Let us hope or suppose that the greatest or at least the most significant part of the accounting history research in the period has been taken into consideration in my search. In no case, however, we can think that it is all the research carried out in the world. The English-speaking world and people who more or less feel connected to it tend to think that the world that counts begins and ends in their language frontiers. It is certainly so, because as remarks Richard Fleischman English is the *lingua franca* of accounting history publications (2005, p. 64). May it be due to the extended English knowledge or to the fact that journals published in this language can be found in most places, Internet included, it is easy for the scholars of the rest of the world to have access to these publications. However it would be a big mistake to believe that only in this area is done and published accounting history research. I shall come back to this point further down. As Gary J. Previts said in Madrid in 2000 one of the unfinished businesses of accounting history is its globalization. Be it as it may, the fact is that at present the databases only cover practically the English-speaking area. And even what this area regards, I have for sure that I was not able enough to avoid leaving out some papers. This limitation seems clear and supposes a handicap.

The second limitation is constituted by the unavoidable shortcomings of every classification of the papers by areas. In effect, the attempt to classify research works by subject matters is a very difficult and complex question, an issue of contention. It almost never comes to satisfactory results. This is so because there are a lot of applicable criteria from different points of view, criteria that in most cases are debatable as well as interwoven and mixed. On the other hand these criteria have some times no clear boundaries. Therefore one runs the risk of applying them in an arbitrary or inconsistent way. If I had to classify the works again *ex novo*, possibly the result would not be exactly the same as the one offered here. Despite all these considerations and drawbacks the classification is a task that must be undertaken, even though it is *grosso*

*modo*, if we aim to get a sight of the research areas that have drawn attention from the scientific community in every period, as well as the trends that can be identified in this respect. Whatever it may be, in spite of all its imperfections and limitations, I do hope that this paper will serve to throw some light on the volume, orientations and subject preferences shown by accounting research in the last eight years.

### **Amount of research papers in the period 2000-2007**

From the about 90 journals explored to develop this paper, I have only found 62 that contained at least one accounting history article. The following table offers the name of the examined journals in alphabetical order. The journals have been assigned a number for internal identification purposes.

#### JOURNALS THAT HAVE PUBLISHED PAPERS ON ACCOUNTING HISTORY 2000-2007

<b>Number</b>	<b>Journal Name</b>
1	Abacus
2	Accounting, Auditing & Accountability Journal
3	Accounting, Business & Financial History
4	Accounting and Business Research
5	Accounting Education
6	Accounting and Finance
7	Accounting Forum
8	Accounting Historians Journal
9	Accounting History
10	Accounting, Organizations and Society
11	Accounting Perspectives
12	Adquisition Librarian
13	Advances in International Accounting
14	Advances in Strategic Management
15	Australian Economic History Review
16	British Accounting Review
17	British Journal of Management
18	Business Ethics, A European Review
19	Business History
20	Business History Review
21	Contemporary Accounting Research
22	Critical Perspectives on Accounting
23	De Computis ( <a href="http://www.decomputis.org">http://www.decomputis.org</a> ), AECA, Spain
24	Early Medieval Europe
25	The Economic History Review
26	European Accounting Review
27	Human Relations
28	International Journal of Accounting
29	International Journal of Accounting, Auditing & Performance Evaluation
30	Issues in Accounting Education
31	Journal of Accounting Education
32	Journal of Accounting and Organizational Change
33	Journal of Accounting and Public Policy
34	Journal of Accounting Research
35	Journal of Documentation
36	Journal of Financial Crime
37	Journal of Human Resource Costing & Accounting

38	Journal of International Accounting, Auditing & Taxation
39	Journal of Organizational Change Management
40	Management Accounting Research
41	Management Decision
42	Managerial Auditing Journal
43	Managerial Finance
44	National and Nationalism
45	Past and Present
46	Pecunia. University of Leon, Spain
47	Pharmaceutical Historian
48	Population, Space and Place
49	Qualitative Research in Organizations and Management
50	The Real Life Guide to Accounting Research
51	Review of Accounting and Finance
52	Review of Business
53	Review of Income and Wealth
54	Revista de Contabilidad. ASEPUC, Spain
55	Revista de Contabilidade e Comercio, Portugal
56	Revista Contaduria, University of Antioquia, Colombia
57	Revista Espanola de Financiacion y Contabilidad, AECA, Spain
58	Revista Internacional Legis de Contabilidad y Auditoria, Colombia
59	Rivista di Contabilita e Economia Aziendale, SISR, Italia
60	Science
61	Sociologie du Travail
62	Structural Change and Economic Dynamics

Table No. 1

I have classified these 62 journals into three different groups:

1. Into the first group I have put the journals specifically or mainly devoted to accounting history, i.e., the *American Accounting Historians Journal* (no. 8), the *British Accounting, Business and Financial History* (no. 3), the *Australian Accounting History* (no. 9), the Italian *Rivista di Contabilita e Cultura Aziendale* (no. 59) and the Spanish *De Computis* (no. 23), a journal on-line of free access. From now on, in order to save time and space I shall call these journals “the big five”. In passing I shall comment that *Accounting, Business and Financial History* is the only journal of this group of specialist accounting history journals included in the new portal “SCImago journal and country rank” created jointly in the second part of 2007 by the company Elsevier B.V. and the research group Scimago, website: <http://scimagojr.com/journalsearch.php>. This portal offers information regarding the period 1999-2006 of a great number of journals and ranks them yearly. *Accounting, Business and Financial History* is included in the ranking of the fifty accounting journals with most impact the years 1999 in 48<sup>th</sup> place, 2000 in 50<sup>th</sup> place, 2002 in 50<sup>th</sup> place, 2004 in 46<sup>th</sup> place and 2006 in 48<sup>th</sup> place.
2. In the second group are included the nine generalist accounting journals that have shown a special interest in accounting history. These journals ranked by number of papers published are *Accounting, Organizations and Society* (no. 10), *Critical Perspectives on Accounting* (no. 22), *European Accounting Review* (no. 26), *Accounting, Auditing & Accountability Journal* (no. 2), *Revista Espanola de*

*Financiacion y Contabilidad* (no. 57), *Abacus* (no. 1), *Revista de Contabilidad* (no. 54), *Accounting and Business Research* (no. 4), and *Accounting Forum* (no. 7). From now on I shall call these journals “the nine accounting history friends” or simply “the nine friends”.

- The remaining 48 journals each of them containing at most ten and at least one accounting history papers make up the third group.

In total the papers on accounting history published in these 62 journals during the period 2000-2007 amounts to 683. Their distribution is as follows: in “the big five” journals I have identified 396 papers, that is to say, 58% of the total. “The nine accounting history friends” have published in the eight years under study 192 papers on our discipline, that is, 28%. Jointly “the big five” and “the nine accounting history friends” have published hence 588 papers, i.e., 86% of the total. In the third group of journals I only found 95 papers in total, that is, a little less than 2 papers each. The resulting percentage amounts to 14% of the total.

Table 2 shows the year distribution of the papers in each group.

TOTAL OF PAPERS 2000-2007 BY YEARS AND JOURNAL GROUPS

Journals Groups	Years								Total	Percent- age
	2000	2001	2002	2003	2004	2005	2006	2007		
Big Five	35	43	42	43	45	63	63	62	396	58%
Nine Friends	19	16	40	22	26	21	20	28	192	28%
Subtotal	54	59	82	65	71	84	83	90	588	86%
Rest	13	8	7	8	8	16	27	8	95	14%
Total	67	67	89	73	79	100	110	98	683	100%

Table No. 2

As can be observed in this table the total amount of the yearly published papers has increased from 67 in 2000 to 98 in 2007, that is, 46%. This is indeed a considerable increase. The number of papers published by specialist journals has undergone an even higher rate of growth in percentage terms: from 35 in 2000 to 62 in 2007, i.e., 77%. The papers published in “the nine friends” journals show a similar evolution: from 19 papers in 2000 to 28 in 2007, that is, 68%. On the contrary, the number of papers published in the remaining journals has dropped from 13 in 2000 to 8 in 2007, showing however a curious circumstance: after having undergone a very important increase of 14 papers from 2000 to 2006, that is to say, 108%, the number falls from 27 papers in 2006 to only 8 in 2007.

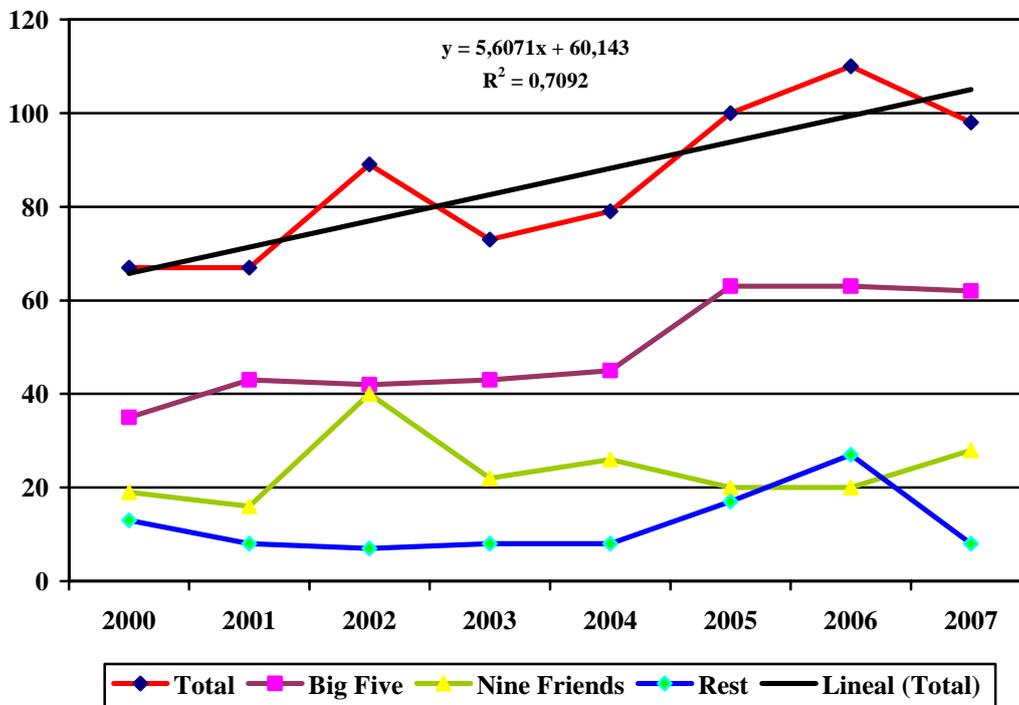
Anyway, the evolution year by year of the papers amount will be plastically seen in graph 1. As we can observe, the curve of the total papers published clearly shows the yearly increasing trend of this magnitude, a tendency that presents a couple of peaks and lows. The tendency line shows a perceptible upward gradient while the coefficient of determination  $R^2$  indicates a rather satisfactory degree of reliability. I shall come back to this curve once explained the component curves.

The curve of the number of papers published by the “big five” journals shows a similar tendency, although with a gradient slightly minor and a  $R^2$  much higher given the practical absence of peaks and lows. In 2001 there is a perceptible rising of the

curve due to the coming out of the Italian *Rivista di Contabilita e Economia Aziendale*, published by the Societa Italiana di Storia della Ragioneria. Another important rising takes place in 2005 as a consequence of the publication from December 2004 of the Spanish *De Computis*, journal published on-line by the Commission of Accounting History of AECA (Spanish Association of Accounting and Business Administration). In the other stretches the curve is rather flat.

The papers published by the “nine friends of accounting history” offer a regular curve slightly upward in all and particularly from 2003 onwards. A single peak in 2002 distorts the regularity. This peak was caused by an issue of the *European Accounting Review* devoted to accounting history in which were gathered some papers presented at the 8<sup>th</sup> World Congress of Accounting Historians. The following years have shown a small rising of the journal interest in this discipline.

EVOLUTION OF TOTAL OF PAPERS 2000-2007 BY YEARS AND JOURNAL GROUPS



Graph No. 1

The curve showing the papers on accounting history published by the rest of the considered generalist journals begins in 2000 at a relatively high point, due to the concurrence of papers published by journals devoted mainly to management questions. In 2001, due to the exclusion of accounting history from the major United States journals reported by Fleischman (2005, p. 84), the numbers of papers falls to a level that is maintained up to 2005. This year takes place a notable increase. The subsequent year the highest point is reached, perhaps as a consequence of the publication of some papers presented at the 10<sup>th</sup> World Congress of Accounting Historians, held in St. Louis and Oxford. In 2007 the papers number dropped to the habitual figures before the two years rising.

Coming back to the total curve we shall observe that the two peaks in 2002 and 2006 concur with the peaks in the curves of “the nine friends” and the rest of the journals respectively. “The big five” curve plays a stabilizing role.

### **Favourite subjects**

In order to classify the papers by subject matters I have distinguished first of all eleven main groups, which in some cases I have subdivided. For the identification of the main groups I have assigned each of them a letter. And for further identification each category to which papers were to be assigned received a correlative number, no matter whether it was a group or a subgroup.

The complete classification table looks as follows:

#### CLASSIFICATION GROUPS

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| <p>A. (1) State of the art and epistemological papers</p> <p>B. (2) Accounting in ancient times or primitive societies</p> <p>C. Middle Ages and early modern times<br/>         (3) Origin and significance of double-entry bookkeeping<br/>         (4) Accounting systems different of double-entry</p> <p>D. Studies on accounting systems<br/>         (5) General studies on accounting systems in the Western culture<br/>         (6) General studies on accounting systems in other cultures<br/>             different from the Western culture</p> <p>E. Studies of accounting specialities<br/>         (7) Studies regarding Cost accounting<br/>         (8) Other specialities different from Cost accounting</p> <p>F. (9) Accounting regulation and harmonization</p> <p>G. (10) Studies on accounting texts and authors. Biographies</p> <p>H. (11) Accounting education. Formation of the accounting profession.<br/>             Accountants associations</p> <p>I. (12) Auditing and control</p> <p>J. Papers on concrete accountings<br/>         (13) Accounting history of the private sector<br/>         (14) Accounting history of the public sector<br/>         (15) History of accounting of ecclesiastical institutions</p> <p>K. (16) Residual miscellaneous group</p> |
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Table No. 3

As mentioned above, apart from the subjectivity inherent in devising a chart of classification groups, the proper assignment of a paper to a group or classification category can be problematic. This is so because seldom there is a biunivoc relationship between the subject matter of the paper and the classification category. The usual thing is that a paper could be incorporated into two, three or more classification groups.

In our case the group A (1) “State of the art and epistemological papers” is one of the best defined and causes not so many problems by receiving the papers assigned. The same occurs with group B (2) “Accounting in ancient times or primitive societies”. On the contrary, subgroup (3) “Origin and significance of double-entry bookkeeping” can cause some little difficulties. For instance, a paper dealing with Luca Pacioli and his *Tractatus particularis de computis et scripturis* has to be classified into this group or into group G (10) “Studies on accounting texts and authors. Biographies”? This is not a rhetoric question, but a real one. A classification chart has to contain both categories and I had to decide between the two in a couple of cases. What I did was to classify the paper into subgroup (3) when I felt that it was more significant for explaining the origin and importance of double-entry bookkeeping and into group G (10) when the textual or biographical aspects were more weighty. The appreciation of this circumstance is anyway a subjective question and a matter of opinion. A similar dilemma arises in other many cases.

Group J “Papers on concrete accountings” requires perhaps some explanation. It is thought to gather papers on concrete or particular accountings, be they of a singular entity or of a group of similar entities; for instance, a paper on initial practices of cost accounting in Spanish railways companies 1875-1900. Observe that also in this case could appear the dilemma where to classify the paper: into subgroup (13) “Accounting history of the private sector” or into subgroup (7) “Studies regarding Cost accounting”. The choice is also subjective and depends on nuances.

Be that as it may, in the following table is displayed the breakdown by subjects and journal groups of the papers published in the whole period 2000-2007.

TOTAL OF PAPERS 2000-2007 CLASSIFIED BY SUBJECTS AND JOURNAL GROUPS

Journals	A		B		C		D		E		F	G	H	I	J			K	Totals
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16			
All	107	21	9	11	19	23	23	26	21	62	76	31	130	56	24	44	683		
Big Five	54	11	6	8	4	9	20	13	14	52	38	12	74	29	18	34	396		
Nine Friends	25	6	2	1	11	10	-	9	7	6	30	13	39	22	4	7	192		
Subtotal	79	17	8	9	15	19	20	22	21	58	68	25	113	51	22	41	588		
Rest	28	4	1	2	4	4	3	4	-	4	8	6	17	5	2	3	95		

Table No. 4

As we can observe the group J “Papers on concrete accountings” shows the largest number of papers, 210, that is, 31% of the total, whereas the second subject in the research preference is the group A (1) “State of the art and epistemological papers” that counts 107 papers, i.e., 16% of all papers. This is a constant that will keep along all the years.

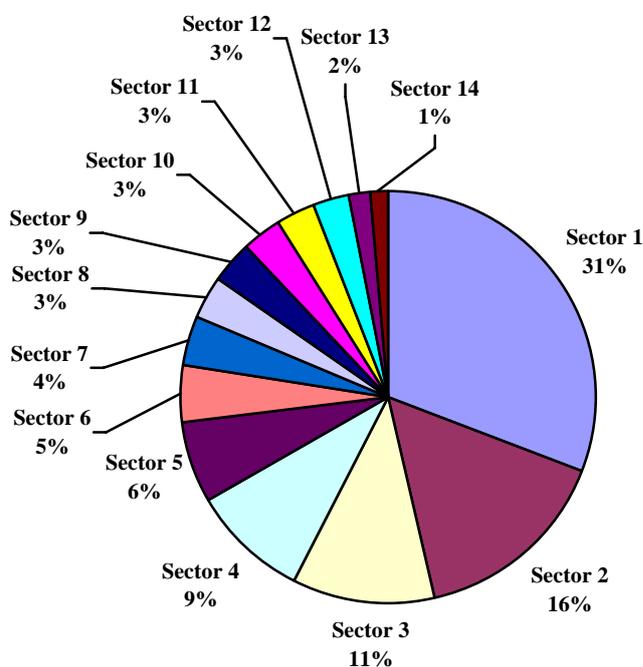
The three journals groups show no great differences to these percentages with regard to their particular total figures: the “Papers on concrete accountings” reach almost the same percentage in “the big five”, 30%, and a little more, 33%, in “the nine friends”, while in the rest of journals the percentage is only 26%.

As regards to the papers included in the group “State of the art and epistemological papers”, “the big five” reach the figure of 13%, “the nine friends”, 13% and the remaining journals show a surprising 28% shared among twenty journals.

Other favourite area has been the genre formed by the studies on “Accounting education. Formation of the accounting profession. Accountants associations”. It has been the subject chosen by 11% of the papers. It is followed by “Studies on accounting texts and authors. Biographies”, which reach the 9%. The rest of subjects remain at a long distance, not reaching the 5%.

Graph 2 will provide us with a clear visualization of the proportion among the subjects.

PAPERS 2000-2007 CLASSIFIED BY SUBJECTS



Graph No. 2

Explanation

Sectors are ordered by magnitude in the sense of the hands of the clock

Sector 1: (13, 14, and 15) Papers on concrete accountings: . . . . .	210 papers (31%)
Sector 2: (1) State of the art and epistemological papers: . . . . .	107 “ (16%)
Sector 3: (11) Accounting education. Formation of the accounting profession. Accountants associations . . . . .	76 “ (11%)
Sector 4: (10) Studies on accounting texts and authors. Biographies . . . . .	62 “ (9%)
Sector 5: (16) Residual miscellaneous group . . . . .	44 “ (6%)
Sector 6: (12) Auditing and control . . . . .	31 “ (5%)
Sector 7: (8) Studies of accounting specialities other than cost accounting . . . . .	26 “ (4%)
Sector 8: (6) Studies on accounting systems in other cultures different from the Western culture . . . . .	23 “ (3%)
Sector 9: (7) Studies on cost accounting . . . . .	23 “ (3%)
Sector 10: (9) Accounting regulation and harmonization . . . . .	21 “ (3%)
Sector 11: (2) Accounting in ancient times or primitive societies . . . . .	21 “ (3%)

Sector 12: (5) General studies on accounting in the Western culture . . . . .	19	“	(3%)
Sector 13: (4) Accounting systems in the Middle Ages and early modern times other than double entry . . . . .	11	“	(2%)
Sector 14: (3) Origin and significance of double-entry bookkeeping . . . . .	9	“	(1%)
Total of papers . . . . .	683		(100%)

Percentages are automatically rounded

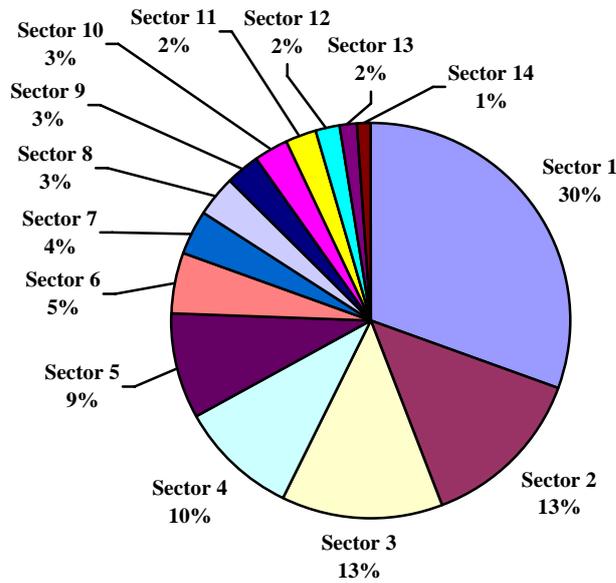
In the breakdown by subjects the important percentage of the papers included in the category K (16) “Residual miscellaneous group” stands out. This can be owed to the fact that the present expansion of interest in accounting history has led to a manifoldness of themes or to a subconscious desire for my part to limit the number of groups to make the classification chart as manageable as possible. Both reasons together are possibly the most plausible explanation.

Also possibly connected in some way with the expansion of research interest is the, in my opinion, relative high number of papers on the state of the art and epistemological questions that perhaps would not be common in a more veteran discipline.

Another fact that stands out is the minimal percentages reached by the subjects that at the very beginning were properly the favourite areas of accounting history, that is, the origin and significance on double entry as well as the studies on accounting at the Middle Ages and early modern times in general.

In this respect I thought that checking out whether there were differences between the classifications by subjects of the papers published by “the big five” and “the nine friends” could be of some interest. To this purpose I have plotted graphs 3 and 4 that show the respective distributions. First graph presents the breakdown by subjects of the papers published by “the big five”.

BIG FIVE 2000-2007 PAPERS BY SUBJECTS



Graph No. 3

Explanation

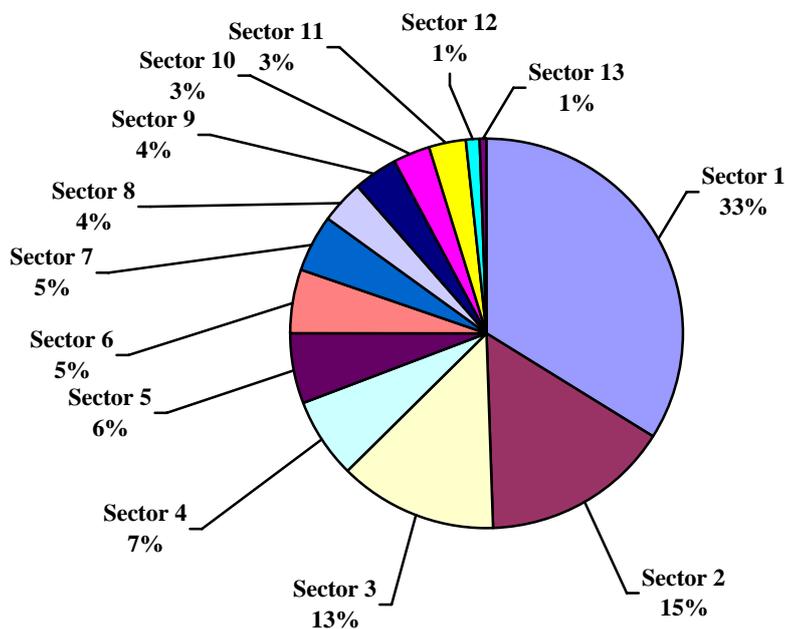
Sectors are ordered by magnitude in the sense of the hands of the clock

Sector 1: (13, 14, and 15) Papers on concrete accountings: . . . . .	121 papers	(30%)
Sector 2: (1) State of the art and epistemological papers: . . . . .	54 “	(13%)
Sector 3: (10) Studies on accounting texts and authors. Biographies . . . . .	52 “	(13%)
Sector 4: (11) Accounting education. Formation of the accounting profession. Accountants associations . . . . .	38 “	(10%)
Sector 5: (16) Residual miscellaneous group . . . . .	34 “	(9%)
Sector 6: (7) Studies on cost accounting . . . . .	20 “	(5%)
Sector 7: (9) Accounting regulation and harmonization . . . . .	14 “	(4%)
Sector 8: (8) Studies of accounting specialities other than cost accounting . . . . .	13 “	(3%)
Sector 9: (12) Auditing and control . . . . .	12 “	(3%)
Sector 10: (2) Accounting in ancient times or primitive societies . . . . .	11 “	(3%)
Sector 11: (6) Studies on accounting systems in other cultures different from the Western culture . . . . .	9 “	(2%)
Sector 12: (4) Accounting systems in the Middle Ages and early modern times other than double entry . . . . .	8 “	(2%)
Sector 13: (3) Origin and significance of double-entry bookkeeping . . . . .	6 “	(2%)
Sector 14: (5) General studies on accounting systems in the Western culture . . . . .	4 “	(1%)
Total of papers . . . . .	396 “	(100%)

Percentages are automatically rounded

Now hereunder graph 4 offers the classification by subjects of the papers published by “the nine friends” journals.

NINE FRIENDS 2000-2007. PAPERS BY SUBJECTS



Graph No. 4

Explanation

Sectors are ordered by magnitude in the sense of the hands of the clock

Sector 1: (13, 14, and 15) Papers on concrete accountings: . . . . .	65 papers (33%)
Sector 2: (11) Accounting education. Formation of the accounting profession. Accountants associations . . . . .	30 “ (15%)
Sector 3: (1) State of the art and epistemological papers: . . . . .	25 “ (13%)
Sector 4: (12) Auditing and control . . . . .	13 “ (7%)
Sector 5: (5) General studies in the Western culture . . . . .	11 “ (6%)
Sector 6: (6) Studies on accounting systems in other cultures different from the Western culture . . . . .	10 “ (5%)
Sector 7: (8) Studies of accounting specialities other than cost accounting . . . . .	9 “ (5%)
Sector 8: (9) Accounting regulation and harmonization . . . . .	7 “ (4%)
Sector 9: (16) Residual miscellaneous group . . . . .	7 “ (4%)
Sector 10: (2) Accounting in ancient times or primitive societies . . . . .	6 “ (3%)
Sector 11: (10) Studies on accounting texts and authors. Biographies . . . . .	6 “ (3%)
Sector 12: (3) Origin and significance of double-entry bookkeeping . . .	2 “ (1%)
Sector 13: (4) Accounting systems in the Middle Ages and early modern times other than double entry . . . . .	1 “ (1%)
Total of papers . . . . .	192 (100%)

Percentages are automatically rounded

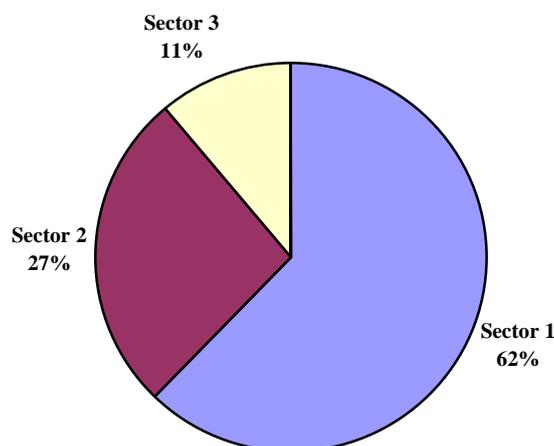
Upon comparing the two graphs we observe some interesting differences between the breakdowns of the papers published by the two journals groups. First of all it is to notice that the classification of the papers published by “the big five” resembles more the breakdown of the total papers. This is logical given the weight of this journals group. Of course, studies on concrete accountings are first in both rankings with a slightly higher percentage in “the nine friends”, 33% against 30%. However, the second place in “the nine friends” ranking is occupied by the studies on accounting education,

formation of accounting profession and accountants associations. They reach a percentage of 15%, while the papers on the state of the art and epistemological questions move into the third position. Anyway, they show the same percentage as in “the big five” group, 13%, where they are second. Auditing and control papers that in the ranking of “the big five” stand in place 9 with a percentage of 3% are fourth in “the nine friends” classification gathering 7% of the papers. The studies on accounting texts and authors that stand in the third place in “the big five” classification are only eleventh in the ranking of “the nine friends”. Another noteworthy feature of these latter is that the residual miscellaneous group, which in “the big five” classification is fifth with a high percentage of 9% of the total of papers, in “the nine friends” is ranked ninth with a percentage of only 4%.

It is difficult to draw a clear conclusion from all these figures. However, we could perhaps get the impression that “the nine friends” journals group as a whole tends to publish historical papers more related to current problems of the profession: accountants associations, accounting education, auditing and control, etc., without forgetting, of course, the presentation of innovative accounting history theoretical approaches. Anyway, we have not to forget that some of “the big five” journals also feel a particular preference for innovation.

Coming back now to the total classification of papers in the period 2000-2007 graph 5 offers a view of the proportion of the three components of group J, that is, the studies on concrete or particular accountings. As we know this group is composed of three subgroups: papers studying accountings of the private sector, of the public sector and, lastly, of ecclesiastical institutions. As we shall observe, during the years under study the papers on accountings of the private sector have covered almost two thirds of the total. The public sector comes to a little more than a quarter, whereas the papers on the accounting history of ecclesiastical institutions are the Cinderella among the studies on concrete accountings.

PAPERS 2000-2007 ON CONCRETE BY ACCOUNTINGS CLASSIFIED BY SUBGROUPS



Explanation

Sectors are ordered by magnitude in the sense of the hands of the clock

Sector 1: (13) Private Sector: . . . . . 130 papers (62%)  
 Sector 2: (14) Public Sector: . . . . . 56 “ (27%)  
 Sector 3: (15) Ecclesiastical Institutions: . . . . . 24 “ (11%)  
 Total of papers . . . . . 210 (100%)

Percentages are automatically rounded

We will now come to examine whether there have been changes during the period under examination in the preferences of researchers with regard to the subject matters studied. Table 5 has been arranged for this purpose.

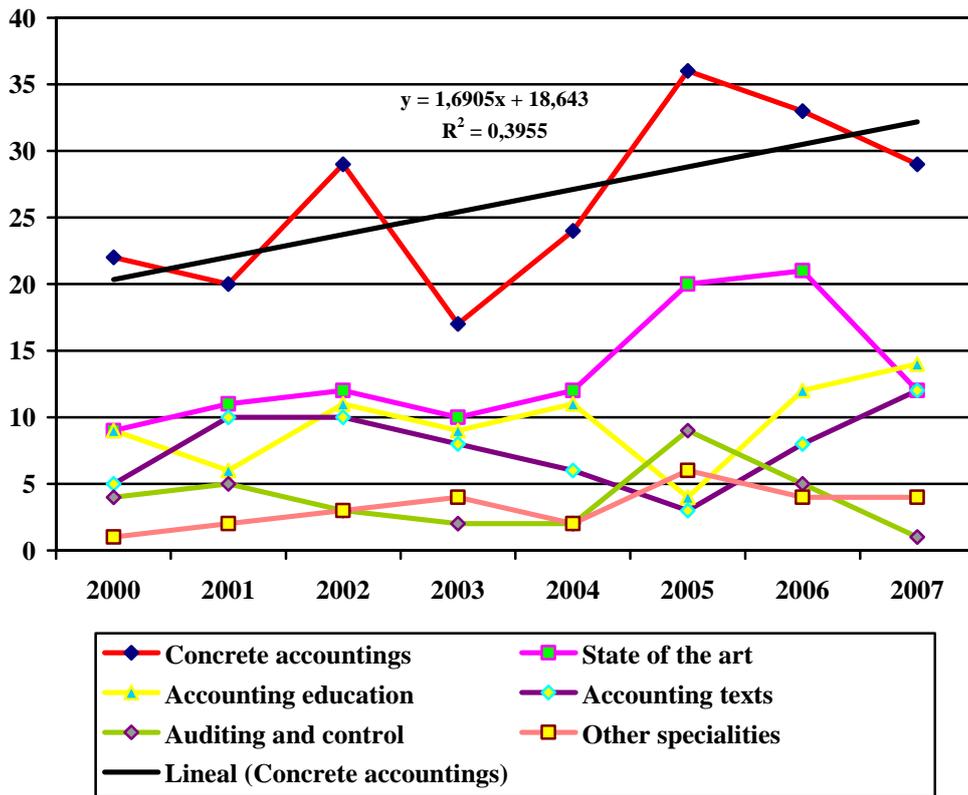
TOTAL OF PAPERS 2000-2007 CLASSIFIED BY YEARS AND SUBJECTS

Years	A		B		C		D		E		F	G	H	I	J			K	Totals
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16			
2000	9	2	-	-	5	1	3	1	3	5	9	4	18	4	-	3	67		
2001	11	-	-	-	1	2	3	2	3	10	6	5	12	7	1	4	67		
2002	12	7	1	1	2	1	4	3	2	10	11	3	14	14	1	3	89		
2003	10	2	2	-	2	7	4	4	2	8	9	2	13	4	-	4	73		
2004	12	4	2	2	1	1	2	2	2	6	11	2	14	6	4	8	79		
2005	20	1	2	3	2	2	4	6	2	3	4	9	24	6	6	6	100		
2006	21	2	1	4	3	3	2	4	2	8	12	5	18	5	10	10	110		
2007	12	3	1	1	3	6	1	4	5	12	14	1	17	10	2	6	98		
Totals	107	21	9	11	19	23	23	26	21	62	76	31	130	56	24	44	683		
Percentage	15.6	3.1	1.3	1.6	2.8	3.4	3.4	3.8	3.1	9.1	11.1	4.5	19.0	8.2	3.4	6.4	100%		

Table No. 5

The corresponding graph will help us to find out the peculiarities in the evolution of the papers of the main groups. In order to gain clarity I have only inserted into the graph the curves of the six subjects with more papers.

EVOLUTION OF PAPERS 2000-2007 BY YEARS AND SUBJECTS



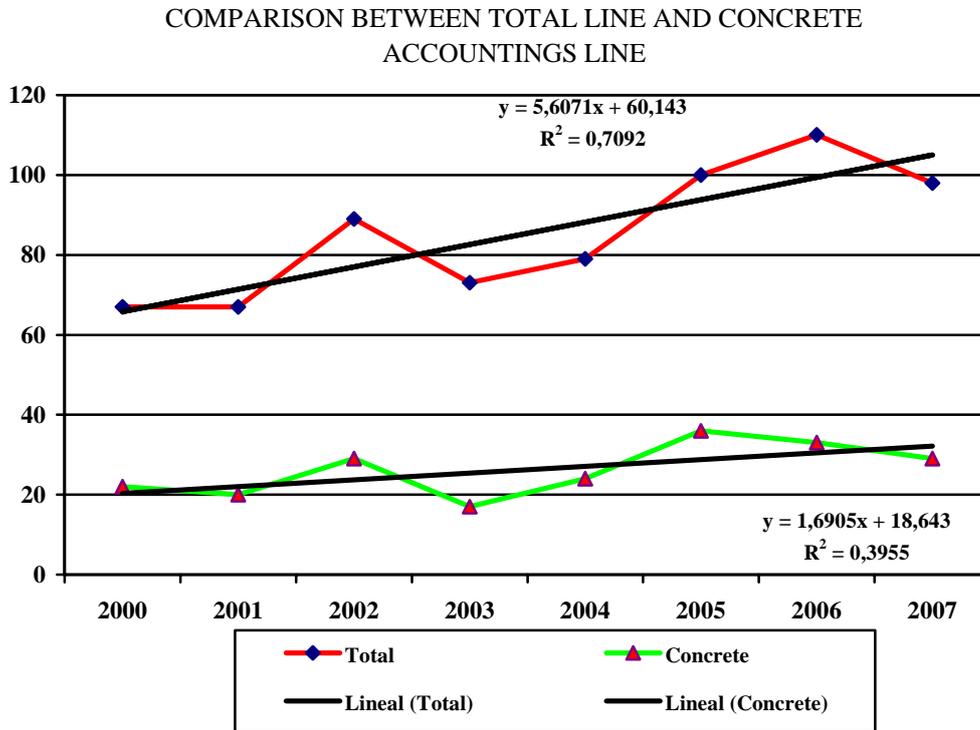
Graph No. 6

In spite of this limitation, as a whole the graph looks somewhat confusing because of the intertwining of curves. Indeed all curves excepting the first one, that corresponding to papers on concrete accountings, intertwine each other. Also the second curve, the one of studies on the state of the art and epistemological questions, does it at the last stretch of its course. If we go now for a moment to graph 7 and compare the curve of concrete accountings with the curve of the total of papers, we shall see that the former follows more or less the profile of the latter. Anyway the curve looks flatter because of the lesser magnitude of the figures and shows some anticipation in the second peak.

Coming back now to graph 6, we shall observe that the second curve shows a regular course up to 2004. Then it undergoes a sudden rise that stabilizes from 2005 to 2006 and falls abruptly in 2007 returning to the values of 2004. This movement is to be attributed to “the big five” that in the years 2005 and 2006 have published more papers on the state of the art and epistemological questions than usually. As a consequence of the dropping the gradient of the tendency line of the curve loses inclination. At the same time its degree of reliability becomes rather low.

As we have seen above, in the period studied accounting education, formation of the accounting profession and accountants associations has been another favourite subject of accounting history researchers. The curve of its papers presents two lows, namely in 2001 and 2005. The latter is one much more abrupt and matches with the peaks of the curves of the papers on concrete accountings and on the state of the art. The

responsible for the low of 2005 are altogether “the big five” and “the nine friends”, which in this year published an abnormal low number of papers on this subject.



Graph No. 7

Studies on accounting texts and authors, biographies have also occupied a remarkable position during the eight years under examination. The papers on this subject experienced a significant impulse since 2001 as a consequence of the publishing of the Italian specialist journal, since Italian researchers are very fond of studying the work and life of their accounting masters. The initial impulse kept up to 2002 and began to decline gradually in 2003. The lowest point was reached in 2005. From then onwards the curve started to rise again up to 2007, where the highest point was reached.

Auditing and control is other of the research areas that have found a consistent interest among accounting historians during the period. The highest point of this interest was got in 2005 where the curve presents an important peak, caused above all by the number of papers published by “the nine friends”. This peak marks the beginning of a decline that in 2007 found the lowest point of the period.

The studies on accounting specialities other than cost accounting represent 3,81% of the total. It is the last subject reflected in the graph. This is the most regular curve of all the ones showed. It has a small low in 2004 counteracted with a similar small peak in 2005. The tendency is to a very gentle slope and the coefficient of determination shows a mediocre rate of reliability taking into account the low and the peak.

Among the subjects not represented in the graph the ones with relative higher figures are studies on accounting systems in other cultures different from the Western

one as well as papers on cost accounting. The first ones offer a rather irregular curve and the latter are clearly declining in the last years although this theme is one of the favourite topics of modern historians. As we shall see later, this decline is mainly referred to general studies on management and cost accounting. On the contrary, there are a good number of researches on concrete cases of cost accounting.

Other issues that have received some attention are general studies of accounting systems in the Western culture and accounting in ancient times and primitive societies. Studies on this topic as well as on the one already mentioned of accountings systems in foreign cultures are very welcome and have to be encouraged, because we know rather little about these matters, since the greatest part of accounting history research refers to Western world; this is logical since almost all accounting historians up to now belong to this cultural circle.

Table 6 and its corresponding graph consider the percentages of the papers on the main subjects with regard to the yearly totals. Both of them complement our understanding of the relative weight of each subject every year.

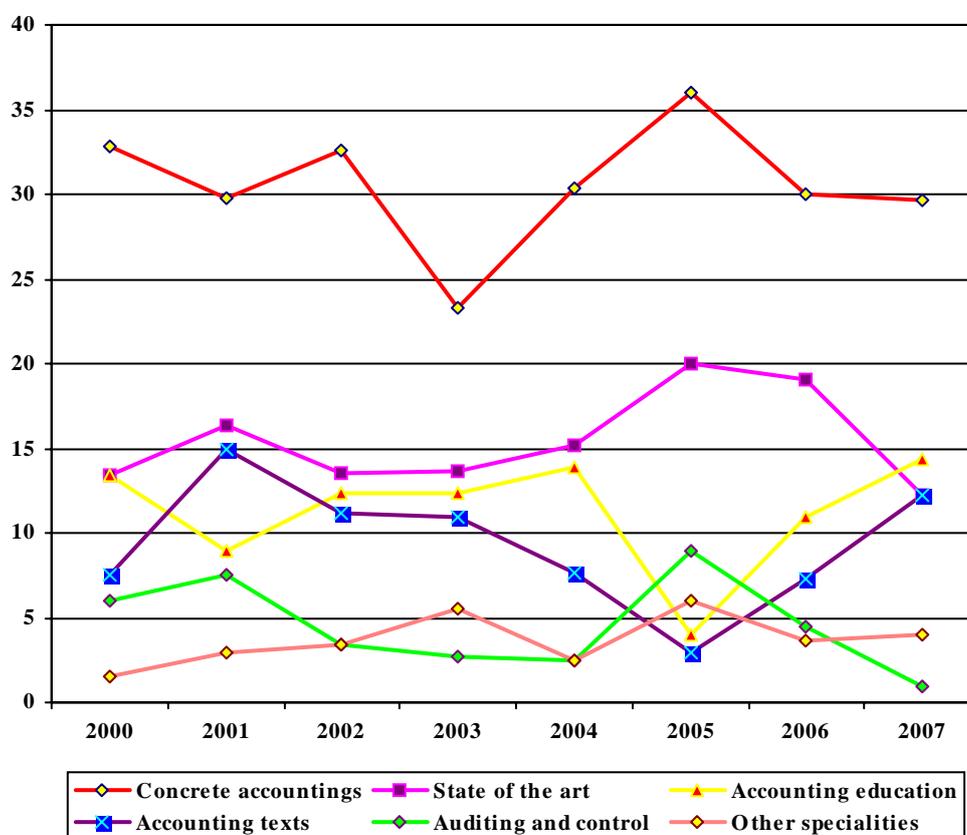
NUMBER AND PERCENTAGE ON THE TOTAL PAPERS 2000-2007 OF THE MAIN FAVOURITE SUBJECTS (UP TO 6%) BY YEARS

Subjects	2000 Total of papers: 67	2001 Total of papers: 67	2002 Total of papers: 89	2003 Total of papers: 73	2004 Total of papers: 79	2005 Total of papers: 100	2006 Total of papers: 110	2007 Total of papers: 98
<u>Concrete accountings:</u> no.	22	20	29	17	24	36	33	29
percentage	32.8%	29.8%	32.6%	23.3%	30.4%	36%	30%	29.6%
<u>State of the art...:</u> no.	9	11	12	10	12	20	21	12
percentage	13.4%	16.4%	13.5%	13.7%	15.2%	20%	19.1%	12.2%
<u>Accounting education:</u> no.	9	6	11	9	11	4	12	14
percentage	13.4%	9%	12.4	12.3%	13.9%	4%	10.9%	14.3%
<u>Accounting texts...:</u> no.	5	10	10	8	6	3	8	12
percentage	7.5%	14.9%	11.2%	11%	7.6%	3%	7.3%	12.2%
<u>Auditing and control</u> no.	4	5	3	2	2	9	5	1
percentage	6%	7.5%	3.4%	2.7%	2.5%	9%	4.5%	1%
<u>Other specialities</u> no.	1	2	3	4	2	6	4	4
percentage	1.5%	3%	3.4%	5.5%	2.5%	6%	3.6%	4%

Table No. 6

Anyway, as we see, the curves in graph 8 do not show big differences with those offered in graph 6. This fact indicates that the relative positions of the main subjects studied do not vary much along the period. The only change is perhaps that the curves have become a little gentler.

### CURVES OF THE MAIN FAVOURITE SUBJECTS PER PERCENTAGES



Graph No. 8

In order to examine with major depth the relationship between the total of papers and its main components I have prepared table 7 and the corresponding graph 9. They are a derivative of the just examined ones and show a comparison between the total of papers in absolute numbers, on one side, and the studies on concrete accountings, on the state of the art and epistemological questions, as well as on the remaining subjects in percentage terms, on the other side. They support the above considerations and cast additional light on some details of the reciprocal connections.

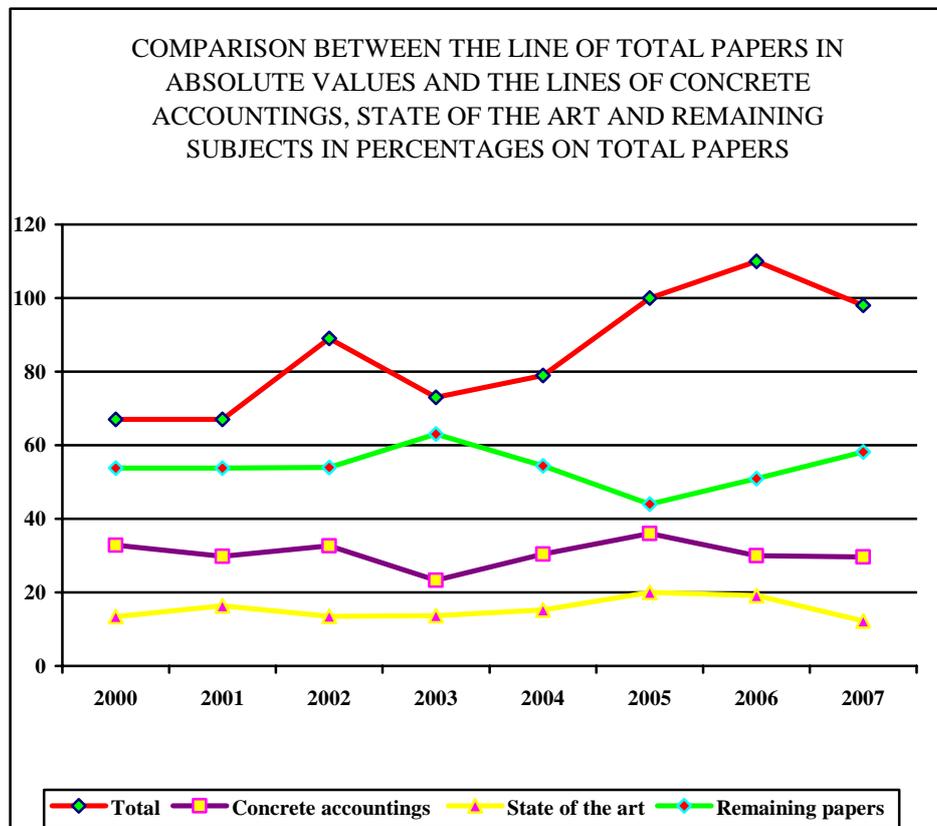
As the table shows, except in one year, 2005, the studies on concrete accountings and on the state of the art and epistemological issues altogether have not reached the 50% of the total of papers. We have already commented that the curve of the papers on concrete accountings follows more or less the same profile that the curve of the total papers. Graph 9 corroborates this comment. The tendency line of the percentage of its papers on the total ones is practically horizontal with a minimal inclination downwards according to its mathematical formula, an inclination that is almost not perceptible at first sight. It shows indeed some small ups and downs but they compensate each other. On the contrary, the curve of papers on the state of the art and epistemological items, which is also virtually horizontal, shows a very slight inclination upwards.

EVOLUTION 2000-2007 IN PERCENTAGES OF PAPERS ON CONCRETE ACCOUNTINGS,  
STATE OF THE ART AND REMAINING GROUPS ON THE TOTAL

Papers by subjects		2000	2001	2002	2003	2004	2005	2006	2007	Total
Total of papers		67	67	89	73	79	100	110	98	683
Concrete... accountings	No.	22	20	29	17	24	36	33	29	210
	%	32.8%	29.8%	32.6%	23.3%	30.4%	36%	30%	29.6%	
State of the art	No.	9	11	12	10	12	20	21	12	107
	%	13.4%	16.4%	13.5%	13.7%	15.2%	20%	19.1%	12.2%	
Remaining Papers	No.	36	36	48	46	43	44	56	57	366
	%	53.8%	53.8%	53.9%	63%	54.4%	44%	50.9%	58.2%	

Table No. 7

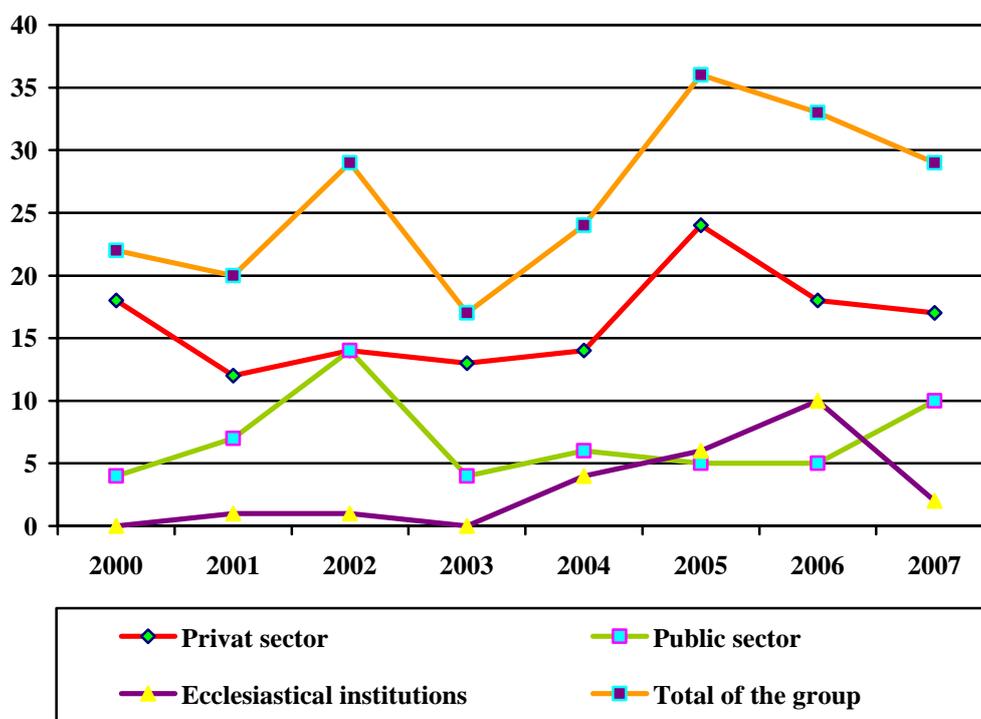
The curve in terms of percentage corresponding to the papers of remaining subjects is the one that shows the most pronounced up as well as the most pronounced down. The up happens in 2003 coinciding with a down of the curve in absolute terms of the total of papers, that is, the up is properly consequence of that down. The down occurs in 2005 and matches with an important increase of the total papers, which continue to rise up to 2006. In spite of it, this year also saw an important recovery of the papers on the rest of subjects with the corresponding increase of its percentage. 2007 bears testimony to a fall of total papers as a consequence of a little decrease of papers on concrete accountings and a more considerable decrease of studies on the state of the art and epistemological questions. With a minimal increase in its number of papers the remaining subjects group reaches its second best percentage, after the peak of 2003. Let us look at the curves.



Graph No. 9

As regards now to the evolvement of the components of the group that gathers the papers on concrete accountings, graph 10 offers a plastic view. The private sector is the clear dominant element in practically all the course of the curve. This curve begins with a relative high number of papers that decline the subsequent year coinciding with the beginning of an improvement in the curve of the public sector. The latter shows a peak in 2002, year in which it reaches the same figure as the private sector. This peak concurs with the peak reached the same year by the total of papers on accounting history. After it the curve of the public sector goes down and stabilizes in the subsequent years although at the very end it experiences another notable rise. In its turn, the curve of the private sector, after the moderate figures of the period 2001-2004, undergoes a peak in 2005 keeping a good performance the successive years. This peak anticipates the one experienced by the total of papers in 2006 coinciding exactly, as we saw above, with the peak of the curve of the papers published by the group of the rest of journals. The responsibility of the private sector peak in 2005 falls in its greatest part on “the big five”. The two subsequent years this sector keeps figures above the average.

EVOLUTION 2000-2007 OF THE SUBGROUPS OF CONCRETE ACCOUNTINGS



Graph No. 10

With regard to the papers on the concrete accountings of ecclesiastical institutions we have already commented that they were the poor relative of the family. In the period from 2000 to 2003 they had hardly a presence among the papers of the group. From 2004 onwards they underwent a rise up to 2006. Then they had a sudden drop. As I already stressed in a paper presented at the 11<sup>th</sup> World Congress of Accounting Historians held in Nantes in 2006 I think that this subject must be taken seriously. Until few years ago accounting at ecclesiastical institutions had been scarcely researched. The general interest in this matter at international level has suddenly emerged in the last years and is turning the ecclesiastical accounting into a research field rather promising and not only in the historical aspect. In this respect, namely, we

have not to forget the great significance that ecclesiastical institutions as a whole had in the development of accounting. In the Middle Ages and in the Renaissance times the Catholic Church had considerable income and in many countries of Europe owned and exploited vast territories. Contrary to what some scholars think, the administration of its possessions was careful and accurate. It used rigorous and sophisticated accounting methods. This item is almost completely unexplored, but these methods could probably exert some influence on the accounting methods of the public organizations as well as on the ones of other entities. The concern and scrupulousness of the Church to implement and keep written records is well known. For instance, the Council of Trent promulgated officially the first ecclesiastical disposition to declare in 1563 obligatory that every parish church kept a registry of births, marriages and deaths. Before this disposition there was no obligation to keep record books. However, as early as in the 13th century these records were kept on their own account in some French parishes. In Spain Cardinal Cisneros anticipated this obligation at the Synod of Talavera held in 1498; this constituted an innovative norm in whole Europe.

The record books of the parishes were the first regular antecedent of the Civil Registries that came out some centuries later, taking the former as a model. Indeed, the first Civil Registry was introduced in France in 1804. In the United Kingdom the mandatory civil registration of births, marriages, and deaths was first introduced in 1837 for England and Wales. In Spain this registration was entrusted in the first moment, 1813, to the local authorities, that is, the Town Councils. Up to 1870 it was not centralized under the supervision of the Ministry of Justice.

To complete our understanding, table 8 shows the figures of the subgroups per percentages on the total of the papers on concrete accountings published yearly. These figures and above all the corresponding graph will help to have an idea of the possible evolution of the sectors in the next years.

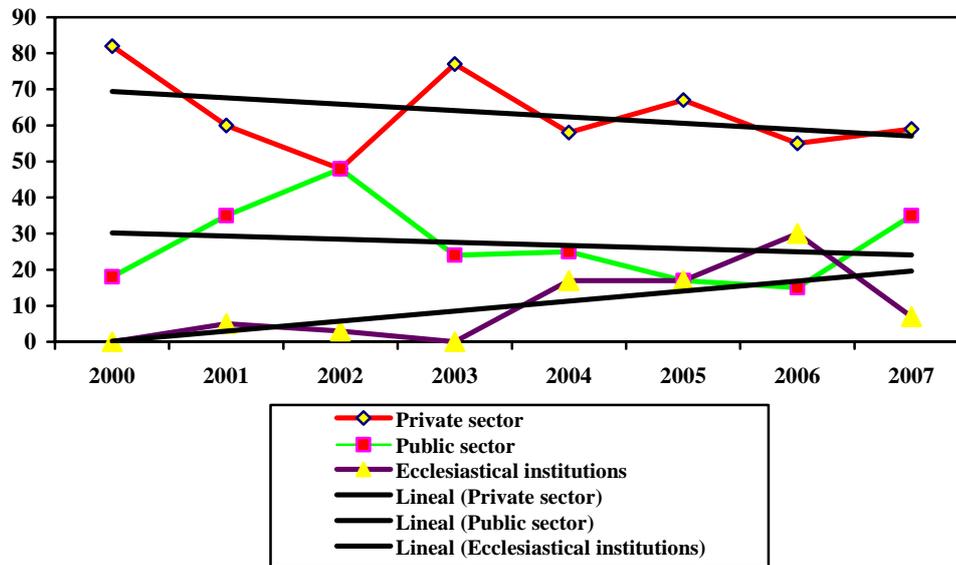
NUMBER AND PERCENTAGE ON THE TOTAL OF CONCRETE PAPERS 2000-2007  
OF THE THREE SUBGROUPS

Subgroups of Concrete accountings	2000 Total of papers: 22	2001 Total of papers: 20	2002 Total of papers: 29	2003 Total of papers: 17	2004 Total of papers: 24	2005 Total of papers: 36	2006 Total of papers: 33	2007 Total of papers: 29
Private sector: no.	18	12	14	13	14	24	18	17
percentage	81.8%	60%	48.3%	76.5%	58.3%	66.7%	54.5%	58.6%
Public sector: no.	4	7	14	4	6	6	5	10
percentage	18.2%	35%	48.3%	23.5%	25%	16.7%	15.2%	34.5%
<u>Ecclesiastical institut.</u> : no.	0	1	1	0	4	6	10	2
percentage	0%	5%	3.4%	0%	16.7%	16.6%	30.3%	6.9%

Table No. 8

Graph 11 is offered hereunder.

**EVOLUTION 2000-2007 OF THE SUBGROUPS OF CONCRETE ACCOUNTINGS PER PERCENTAGES**



Graph No. 11

As we see, the maximum percentages of papers on private sector accountings have experienced a continuous decrease during the eight years. From this fact together with the low percentage of 2002 results a rather discouraging tendency line. Something similar is to say of the papers on public sector accountings. In spite of the good number of papers in 2002 and the recovery in 2007 the tendency line in percentage terms declines. The only tendency line that goes upwards is that of papers on ecclesiastical accountings despite the drop of 2007. Anyway the absolute figures of this genre of papers are certainly very low.

Coming now to the particular items dealt with in these sectors, it is to say that among the papers related to concrete accountings of the private sector the greatest attention has been addressed to cases concerning the financial reporting provided by corporations. The accounting kept by manufacturing enterprises has also produced a good number of papers, which have devoted special consideration to the cost and management accounting procedures as we have already anticipated. Business financial accountings also attracted great interest, and among them those of private banks have not played a bad role. Another type of business accounting that has found the attention of researchers has been the cases of accounting history related to railways companies. The accounting kept in the administration of estates of landowners and aristocracy has also originated some papers. I think that this subject is of great interest, although until now it has been almost unexplored. The accounting kept in mining industries has also been contemplated as well as the accounting methods of non-profit-making institutions. The remaining papers have dealt all together with a good number of diversified accounting cases.

The subject that has got most attention in the sector of public accounting is cost accounting in enterprises owned by the public Administration. In this respect it is perhaps relevant to stress that while cost and management accounting considered in a

general aspect had only given origin to a limited number of papers, studied in concrete cases regarding both public and private sectors has produced a notable amount of research. Not in vain this is one of the favourite items of the modern orientations of accounting history. Another subject that counts a good number of papers is the governmental accounting together with the accounting of public banks. Accounting concerning administration of colonies and regions settlements has constituted another favourite theme. Other subject that has just begun to appear at the floor is the one of armed forces accounting.

As to the accounting of ecclesiastical institutions, the main number of papers has been devoted to monastic accounting. Works on religious brotherhoods and similar entities followed in research amount. Accountings of secular church institutions, such as cathedrals, dioceses, parishes, etc., have originated the lowest number of papers. As above remarked the accounting of ecclesiastical institutions is a subject that has been neglected up to now although it offers a plentiful range of fruitful and gratifying possibilities.

### **General features and orientations of accounting history research in the period 2000-2007**

The considerable rise and improvement of accounting history research in recent times is due to a complex of diverse causes, which have operated interactively. First of all, in my opinion, there is one basic reason that has made possible all this development, and this is the expansion of accounting profession and the corresponding university education, and above all the great and general increase in prestige and credit gained in last decades by this profession, despite some unfortunate scandals recently occurred in the United States, that anyway have only had temporary effects. This expansion process of accounting has logically been accompanied and interacted by a maturing of the discipline. Experience shows that when a science arrives to some level of maturity and public acknowledgement, the scholars who practice it develop a desire to know its history, to find out its origins, its evolution, and the name, life and working of its great masters. This feeling has been also experienced in the accounting world. I believe that it constitutes one of the reasons of the present height of accounting history.

Naturally, to bear fruit the mentioned desire has to find a propitious atmosphere and to go along with practical checking that practising accounting research could serve to promote in the academic career. It has been so in some countries, although in other it seems that some sectors of accounting scholars still feel that accounting history is rather an extravagance, something alien to accounting curriculum.

The great competitiveness of modern academe where scholars have to publish often and regularly, as well as the emerging of new approaches with the resulting debates, have also contributed to liven up accounting history field.

Last but not least, I think that there may be another reason for the sudden rise of accounting history research in recent times. Accounting is an instrumental discipline, which has a technical and aseptic character. Therefore, its study seems somewhat dissociated from intellectual and cultural movements. This may be quite satisfactory for scholars with a pragmatic point of view who think primarily in accounting as a

professional activity in business life. However perhaps it is not so satisfactory for scholars with wider interests who seek for a more comprehensive *Weltanschauung* and have in some way a need to share and take part in the current trends of intellectual and humanistic thinking. For them accounting history offers a fascinating and unexpected possibility to connect their accounting researches with social and human sciences.

Be that as it may, the fact is that research published in the period 2000-2007 shows the same features highlighted by Carnegie and Potters in their paper of 2000, and Salvador Carmona in his paper of 2004. These excellent papers provided with empirical evidence and quantified some impressions felt commonly by European researchers and to which I gave written expression in my prologue to Forrester's book *An Invitation to Accounting History* (1998) already mentioned. While Carnegie and Potter examined the three specialist journals published in the period 1996-1999, Carmona expanded the examination to ten generalist journals and to the whole decade 1900-1999.

Let us remember the main of these features:

1. Anglo-Saxon scholars dominated research published in international journals, as Carmona calls them, that is, in journals published in English, during the period with 90.84% of the total.
2. Research published in these journals overwhelmingly focuses on Anglo-Saxon settings, that is to say, settings located in the United Kingdom, the United States, Australia, Canada and New Zealand. After having removed papers with an unclear setting, Carmona concluded that accounting history research published in international journals focused on Anglo-Saxon settings in a great proportion.
3. After having removed as well historiographical papers from his database, Carmona found that 71.76% of papers addressed events that happened between 1850 and 1999.

To the three above features I should add a fourth one, which is indeed implicit in the former, i.e., the choosing of the subjects areas to study. They coincide logically with the settings and periods concerning the majority community of accounting scholars, that is, the Anglo-Saxon one.

According to the collected data Carmona concludes his paper asserting that "there is a wealth of accounting history research affiliated with non Anglo-Saxon institutions. Although such research focuses on periods and settings that differ from those typically addressed by Anglo-Saxon scholars, international journals have widely neglected its publication" (2004, p. 20).

The results of present inquiry support the conclusions of Salvador Carmona with regard to the overwhelming dominance of the Anglo-Saxon world in accounting history.

However instead of concluding that international journals neglect research carried out by non Anglo-Saxon scholars, I would rather speak of a lack of connection between the two main communities into which I think that as a matter of fact the accounting history scholars are grouped: the community of Anglo-Saxon scholars and the one of scholars of the rest of the world. A lack of connection certainly biased in one

direction, but whose responsibility falls on both parts with the aggravating factor on our part that we, as accounting historians, need more the research produced by Anglo-Saxon scholars, since it is much more copious and influential, than ours.

To approach rightly the problem we should be aware from the beginning that Anglo-Saxon accounting history community is self-sufficient. Nobody expects in this community that scholars keep abreast of what occurs beyond their linguistic frontiers. Even less it is expected that they publish in foreign language journals. When they do that it is rather for gentleness or friendship towards the editors, a goodwill gesture. But it really does not count very much in their academic career. As I commented in my prologue to Forrester's book (1998, p. 10), the Anglo-Saxon accounting historians, taking advantage of the widespread use of English language throughout the world and above all of their actual leadership in research, tend to turn in upon themselves and only concern themselves with problems that affect their linguistic territory. Generally speaking, the members of this community do not seem to be very interested in learning languages. Sheltered in their own environment, which is undoubtedly one of the most extensive high-quality scientific productions as already said, they usually neither know nor mention works written in languages other than English and indeed behave as if the studies not written in their language either fail to exist or are not science. This surprises no one in their cultural environment and they are not called to account for their partial and limited conception of science. They start their scientific career, they publish their work, they obtain a chair and win awards and gain a reputation, while possibly never having read a single work that is not published in English, but nobody reproaches them for it or criticises this behaviour as a limitation. And what is even more surprising is that scientists from other linguistic areas accept this situation and, doubtlessly out of good taste, do not reproach or criticise them for this deficiency either. However, such behaviour would not be possible for instance in continental Europe, where it is a commonplace that a true scholar has to be able to read at least one or two foreign languages. Certainly it must be so, because in another case he could not be up to date with respect to its matter, because Anglo-Saxon researchers do lead in almost all branches of science.

Despite the self-sufficiency of Anglo-Saxon community, there are no doubt clear signs of the goodwill and desire of all specialist journals written in English and also of some generalist journals to open wider its pages to foreign scholars. Consequently the number of articles published by authors whose first language is not English has increased, however not significantly. The proportion of settings, periods and subjects keeps hence more or less the same.

Therefore I am afraid that the indifference and ignorance showed by Anglo-Saxon scholars with regard to research not conducted in English remains the same now as before. None of the papers on the state of the art consulted to begin present inquiry mentions the Italian and Spanish specialist journals. In the same way Anglo-Saxon researchers keep showing little interest to publish in journals not belonging to their language area.

Whatever it may be, I fear that our responsibility, that is, the responsibility of the non Anglo-Saxon accounting historians' community, for this state of affairs is great, because we have not done much to remedy the situation. This situation implies that, in the words of Salvador Carmona, "a wealth of accounting history research" remains unknown to the Anglo-Saxon scholars. It is really so. Of course, compared with the

research produced in the Anglo-Saxon countries the one carried out in the rest of the world has surely to be relatively small. However if we take for instance the case of Spain, according to my paper published in 2006 “Recent accounting history research in Spain (2001-2005)” from the 294 pieces of research considered only 62 were articles published in journals; the other were papers presented at workshops and congresses, papers published in the proceedings of latter, doctoral dissertations (17), and book chapters. From mentioned 62 papers 27 were published in international journals and 35 in Spanish journals. Among these 35, 19, that is, 54%, referred to periods previous to 19<sup>th</sup> century, namely 2 to 14<sup>th</sup> century, 1 to 15<sup>th</sup> one, and 6 to 16<sup>th</sup>, 2 to 17<sup>th</sup> century and 8 to 18<sup>th</sup> century. Correspondingly, the subject areas studied also diverged from the usual in Anglo-Saxon research. A similar situation could well arise in other countries.

In this context, we outsiders have advantage over the researchers belonging to Anglo-Saxon community because we can look at the comprehensive panorama of accounting history research. However, accounting history community as a whole loses, because a very important part of this community has an incomplete view of research and the part that they see shows serious limitations as far as regards to periods -almost only 19<sup>th</sup> and 20<sup>th</sup> centuries-, settings and subjects concerns, as we have seen.

Surely, the Anglo-Saxon scholars could do something more on their part to remedy the situation. It is their shortcoming. But it is difficult for them. They should begin by learning languages, not a great tradition in their countries. Moreover they are not pressed by the environment to watch what happens beyond their linguistic borders. It may be unfair, but it is a reality. In view of that I think that we could also do something. For instance, I have mentioned a few databases that I have used to carry out this enquiry. There are many more. Almost all of them have been constructed within the Anglo-Saxon accounting community. The searching for papers becomes very easy thanks to these databases. Nearly all papers are accompanied by their respective abstracts. Logically, they include almost only journals in English language. Could not we, community of non Anglo-Saxon researchers, construct something like them? It is sometimes difficult, if not impossible, to trace papers not included in above databases. Of course we should use English language in our databases, since we need a *lingua franca* to understand one another. Why not English? It has generally converted into it in any case.

Another action that we could do in order to bridge the two communities would be to provide the articles published in our journals with an abstract in English. Some journals already do it. Also would be possible trying to get our journals included in some Anglo-Saxon databases. The Spanish *De Computis* for instance is included in the database OAIster held by the University of Michigan with the corresponding abstracts in English of its papers.

Other unceasing trend that persists from the nineties is the high number of papers on the state of the art and epistemological matters. We have seen it. To a great extent this fact is due to the debates produced between the supporter of “traditional accounting history” and those in favour of the “new accounting history”.

The new accounting history is a mixed product. In my plenary address at the 1<sup>st</sup> Workshop of Spanish Accounting Historians in 1992 I tried to explain the debates that since fifty or sixty years ago were developing in the framework of general history and

how a late derivation of them had reached accounting history. A couple of decades before such a derivation had also arrived to economic history also claiming to be a new approach. The new ideas were properly rooted in postmodernism and in the case of accounting history they came propitiated by the critical movement arisen in the 1980s in the United States in protestation against the dominant conservative accounting research mainstream, as Fleischman in his thorough and notable exposition of the “Roaring Nineties” remembers (2005, p. 64). However neither the ideas nor the name are so new. They are properly the continuation of a long movement.

Effectively, let us explain these events a little more in detail because they are the precedents of present movements on the field of accounting history. As time goes by, logically new ideas and new points of view emerge with regard to the ways in which the subject matters of a science can be approached. The new ideas enrich the science and broaden its field. The same has happened in the framework of economic and social history. In 1929, Lucien Febvre together with his younger colleague Marc Bloch founded the journal *Annales d'histoire économique et sociale*, which gave name to the “Annales School”. This foundation was in some way a product of the disappointment provoked by the First World War among the French young intellectuals. They had professed a blind faith in history and science in general during the happy last years of 19<sup>th</sup> century and first ones of 20<sup>th</sup>. This war and its circumstances ruined this faith and introduced confusion and depression into their minds. As a consequence they come to reject a history that served to proclaim the excellence of nations encouraging the rivalry among them. The Annales School championed a more dynamic and human history, embracing a “global” history that rejected all forms of pedantry and determinism. It also rejected the predominant emphasis on politics, diplomacy and war of many 19<sup>th</sup> century historians. Instead, they pioneered an approach to a study of long-term historical structures (*la longue durée*) over events. Geography, material culture, and what later *Annalistes* called *mentalités*, or the psychology of the epoch, were also characteristic areas of study. Fernand Braudel, a Febvre’s disciple, became later one of the best known exponents of this School. Braudel’s work came to define a “second” era of Annales historiography, which stressed the social and sociological components. It was very influential throughout the 1960s and 1970s. Because of its novelty the School members also called the new approach “new history”.

The same name received the economic history approach that emerged at the turn of the 1960s, sometimes referred to as *cliometrics* or *econometric history* in the United States. The new approach involved the systematic application of economic theory and quantitative methods to economic history. In the “new economic history” there were besides the use of econometric methods also new theoretical insights, there were also new empirical discoveries with implications not fully elaborated, and there were finally revised interpretations of earlier results. It was typical product of postmodernist thought. Prominent among the new economic historians were Robert Fogel and Douglas North.

As a derivative of the debate on the “new economic history”, around the middle of the 1980s emerged on our research field the “new accounting history”. It was also an outcome from postmodernism. The ideas of the adherents to this approach lean to some extent on the Michel Foucault’s conceptions of knowledge as a tool of power. Other sectors of researchers let themselves influence in some aspects by the ideas of Jürgen Habermas, Herbert Marcuse, and Georg Lukács.

The irruption of the new approach into the accounting historians' circles generated strong debates. As it usually happens in these cases, in order to assert themselves and to get a place, the new accounting historians came in with rather extreme positions. They called conventional the traditional accounting historians and branded them as antiquarian, practicing a collector's love for erudition and for collecting dates and facts without significance. They labeled them, as well, as developing a mere narrative, describing history, instead of the critical, interpretive history that they themselves pretended to do. Their attitude was iconoclastic: old ideas were completely useless. One had to throw them in the garbage and start again from the beginning

Nowadays the new accounting historians' positions have calmed down and they tend to merge to some extent into the traditional ones at the time that traditional accounting historians adopt some interesting views contributed by the new ones. In this sense I welcome the emergence of new accounting history. It represents a progress factor. The new ideas widen out the interest field of our discipline with the incorporation of very interesting elements of sociological nature. Their lack of faith in a continuous evolution, in a logical gradual process, towards progress under the pressure of external requirements also seems to me completely right. In other case, we would always be in the best of possible worlds. Any changes and discontinuities in the conditions of the subject matter under study have to be, therefore, carefully analyzed because they are not a consequence of the natural evolution, but the outcome of causes that have to be investigated and found out.

In fact, the new accounting history has come as a breath of fresh air that has incited us to rethink about several old considerations and not actual accretions added to the historiographical thought in the course of time. It has livened up the accounting history scene originating a great number of papers debating the respective positions of new and traditional accounting historians. This way the papers on the state of the art, epistemological questions and historiographical items in general have reached the figure of 107, that is, 16%, in the eight years under study. This would be a rather unusual figure in a discipline not subjected to a debate on its actual nature and epistemology.

Another remarkable feature in the papers published in the period is the good number of them leaning on theoretical support to interpret the presented events. As we have seen "new economic history" promoted the use of pre-developed theories. This practice has also been advocated and used by new accounting historians. They are inclined to use above all theories with a strong sociological charge, such as the theory of institutional change, search for self-legitimation, Foucaultian concept power-knowledge, agency theory, and so on. In passing I shall comment that in an accountants' milieu agency theory is considered the branch of financial economics that looks at conflicts of interest between people with different interests in the same assets. This most importantly means the conflicts between shareholders and managers of companies, and shareholders and bond holders. Indeed, agency theory has been mainly developed in this direction by business researchers. However, I am afraid that this definition neglects the nature of the relationship between principal and agent, and its rich sociological contents (Shapiro, 2005).

The use of pre-formulated theories to explain the events is greatly enriching and widening the horizons of accounting history. I think indeed that full ended historical

researches have to bear not only a description of events but also an interpretive part of these events. This part may lean on explanations and theories arisen by the study *per se* of the events presented and their context or on pre-formulated theories. That is completely right. However, as I indicated in a paper published in 2001, some accounting historians approach their researches with the deliberate and announced intention to interpret the results in light of a certain theory. That seems to be an unnecessary self limitation, which at the very best would give a partial, incomplete explanation. On the other side, I am afraid that by doing this we should, in some way, take off significance to history, converting it into a simple tool to verify theories.

As in the case of almost all trends, the period 2000-2007 shows a continuity and even an increase of the tendency observed by Fleischman (2005, p. 66) in the previous decade regarding claims and vindication of injustices done in the past to minorities or weaker collectives. So we can find articles on gender, class and race difficulties to enter the accounting profession, denunciations of the treatment given to natives in colonial countries, etc.

With regard to papers dealing with concrete cases of accountings, be they kept by a single owner or by a certain genre of similar owners, the number of papers during the studied period shows a growing tendency with several ups and downs, as we have seen. This tendency has a very similar strength as the growing tendency of the total of papers, as we could verify thanks to graph 7. In fact, in this respect, the group of papers on state of the art and epistemological items had been gaining a little ground from 2000 up to 2005. In 2006 this group stabilized and in 2007 suffered a sharp fall while the group of papers on concrete accountings underwent a significant rise in the period 2005-2007 not only in studies on the private sector but also on accountings of public sector and ecclesiastical institutions. During this three years period this group produced 98 papers: 59 on private sector (60.2%), 21 on public sector (21.4%), and 18 on accountings of ecclesiastical institutions (18.4%).

Perhaps the drop in 2007 of the state of the art and epistemological papers marks the beginning of a decrease in the number of this genre of studies. I have already mentioned that its number would probably be above-average in a well consolidated science. Surely this kind of papers serves to orient and encourage the respective discipline, to broaden its methodology, its research fields, its area of interest, the dealt subjects... We have seen all of this the last twenty years. But it is doubtful that their overabundance could have positive effects. As Stephen Walker comments: "Searches for rapprochement in accounting history debate run the risk of stultifying historical controversy" (2008, p. 296). Like Walker I think that it is time to apply sustained and to put in practice to a greater extent the new approaches, innovations and methodologies that we have learned through all historiographical and epistemological debates. Because at the good end historical knowledge is constructed by presentation, description and interpreting of new events. They are the bricks of history. On the buildings built with these bricks base the great general synthesis on a country, an age or a knowledge area, which gave fame and reputation to historians who make them. But without the humble single bricks no synthesis would be possible.

Amongst the first bricks to produce in this sense should be studies on accounting systems and procedures in indigenous countries. There is a lot to know with regard to this subject in Latin America, Africa, India and Arab countries... These two latter are

perhaps the most interesting in this respect. Their natives invented the numbers that we actually use since more than a thousand of years ago. The question that arises immediately is whether these people were not keen enough to also develop correspondingly sophisticated record systems to keep their accounts. The difficulty is that these studies have to be carried out by native researchers and therefore they escape from our direct possibilities. However we have to encourage this genre of researches. With the logical differences we could say the same with regard to ancient civilizations.

To my mind research into concrete accountings should also be intensified, above all what concerns public sector and ecclesiastical institutions, as it has been already commented. In last times there is an inclination to associate in some way accounting history to business history. That is right. I would say even more. I think that accounting history is a specific and very fruitful way to approach business history, namely through the examination of books of accounts and operations from an accounting perspective. By doing this task the accounting historian of course has not to limit himself to study the accounting techniques and procedures. Beyond this study the accounting history scholar has other important tasks: the research into the operations recorded in the account books as well as the study of the organizational and administrative aspects of the entity owner of the books as reflected in their records, all of that inserted in the corresponding economic, social and political context. Someone may think that this exceed the research field of accounting history. However, in my opinion, the accounting historian would make a tremendous mistake if he would want to remain within the narrow limits of a conception *stricto sensu* of accounting history, ignoring deliberately the capacity of the discipline as a specific approach to economic history subjects through the research into accounting books and documentation.

In fact, the great majority of economic historians are not very familiarized with accounting techniques. Surely, some of them have used books of accounts as simple data sources in their investigations. However, that is all in most cases. They do not dare to go in any depth into the immense wealth of relationships that the accounting documentation offers with matchless precision and exactitude. Their lack of precise knowledge of accounting techniques and processes prevents them from profiting for their research from all the information contained in the books of accounts and other accounting documentation.

For this reason, many important topics regarding economic history with involvements in other fields of human life, such as political, military, social, religious or cultural ones have been studied and explained in an incomplete and unsatisfactory way. In spite of it, many account books that perhaps could cast light on these topics remain forgotten on the bookshelves of the archives. All over the world are old account books unexplored and covered in dusts awaiting the arrival of an accounting historian.

In fact, nobody can study and interpret the contents of historical books of accounts with more knowledge and depth than accounting historians do, since they are experts in their matter. In consequence, accounting historians should not be satisfied limiting themselves to the study of formal and technical aspects of account books, such as recording techniques and procedures. Almost no historian does it nowadays. Certainly, these aspects have to be studied, but accounting historians have to go far beyond it: they have to describe, analyze and interpret the operations recorded in the accounting documentation, placing their studies into the pertinent context.

Surely, the preparation to do this task requires some effort. The accounting historian has to learn palaeography and to go into a technical historiographical training with regard to critical examination of sources, selection of particulars from the authentic materials, synthesis of particulars into a narrative, and so on. However, the effort will be worthwhile.

All of this seems obvious to me. However, what I want to stress here is that this research conception has not to confine itself to business activities. Accounting is also needed and used to record economic operations in other very wide and important fields: operations of the Exchequer and Public sector in general; operations of religious institutions; operations of seigniorial dominions; operations of non-profit-making entities. All of them invite accounting historians to cast a new light on these activities from the accounting perspective and from the analysis of the respective account books. It would complete the view on them providing probably more complete and satisfactory explanations. Unfortunately, these fields are just among the less explored. For this reason research into them has to be encouraged. They offer a fertile ground for new studies.

## **Conclusions**

Of everything exposed in previous pages, I think that we should retain mainly the following points as a conclusion:

As already remarked, because of the mentioned enquiry limitations, its results can only be taken as a simple orientation on the volume, favourite subjects and directions that research into accounting history has followed in the first years of present century. On the other hand the directions that it will likely go next years are only that, predictions mixed perhaps with some wish thinking.

The research amount during the period 2000-2007 has followed, and even accentuated, the tendency inherited from last decade. Indeed, according to Carmona (2004, p. 10) the total of papers that he considered in the decade 1990-1999 amounted to 410. In the eight years I considered the total number of papers amounts to 683. Certainly I have examined more journals. Removing 95 papers not published in the “big five” and “nine friends” we get a remainder of 588 papers. Extrapolating this number up to ten years, we obtain an amount of 735 papers, that is, 325 more than in the period 1990-1999. In percentage terms the increase amounts to 79%.

The main part of the 683 papers was published in the specialist journals, 396, i.e., 58%. In this genre of journals are included one Italian and one Spanish journal. They have published altogether 95 papers, that is, 24% of the total. The span is opening. In the nine generalist journals that have published more than ten papers each during the eight years under examination have appeared 192 papers, that is, 28% of the total. Among these nine journals there are two Spanish journals. They have published altogether 32 papers, that is, 17%. The remaining 95 papers, 14% of the total, were published in 48 journals. Because of the limitations of the enquiry only five of the rest of considered journals are not edited in English language.

The evolution per years shows an irregular curve with some peaks and lows. Anyway, the increase from the beginning to the end year amounts to 46%.

The subject matters dealt with in the 683 papers found are the foreseeable. First of all, stands the group of studies on concrete accountings, which amounts to 210 papers, i.e., 31% of the total. It shows a clear predominance of accountings corresponding to the private sector over the two other sectors that I have considered in this group, that is, the public sector and the sector of ecclesiastical institutions.

In the second place stands the group of state of the art and epistemological items. This group includes historiographical papers as well as debates between the supporters of “traditional accounting history” and “new accounting history” and amounts to 107 pieces, that is, 16%. These two subjects groups are the leading ones in the whole period under study with 47% of the total of papers.

Immediately afterwards come the studies on accounting education, formation of the accounting profession and accountants associations, with 76 papers, 11%. This group constitutes one of the favourite subjects of new accounting historians, which are much concerned for the movements undergone in the formation of the accounting profession and in the development of accountants associations as a way to defend the interests of professionals.

With 62 papers, representing 9% of the total stands in the fourth place the group of papers studying accounting texts and authors. These first four groups gathered altogether 455 papers, that is, 67% of the total of papers.

Among the remaining groups can be mentioned the papers on auditing and control, on cost accounting and other specialities, etc. Studies on the origin and significance of double-entry accounting or other old accounting systems have been very scarce. The same can be said of papers on ancient cultures or primitive societies.

As happened in the decade 1990-1999 the accounting history research published in the period 2000-2007 focused preponderantly on Anglo-Saxon settings. Accordingly to this fact most of the papers addressed events that happened in 19<sup>th</sup> and 20<sup>th</sup> centuries.

Another remarkable feature on the eight years under study is the relative reinforcement of the vindication tendency already present in the nineties. This way, one can find articles claiming and protesting against injustices done with regard to gender, class and race difficulties to enter the accounting profession, denunciations of the treatment given to natives in colonial countries, etc.

Finally, it is to emphasize the manifoldness of themes that the increase of interest in accounting history has brought to the floor.

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