

Fleischman RK, Tyson TN, Oldroyd D.

[Accounting History.](#)

In: Roslender, R, ed. The Routledge Companion to Critical Accounting.

Abingdon: Routledge, 2017, pp.353-375.

Copyright:

This is an Accepted Manuscript of a book chapter published by Routledge in The Routledge Companion to Critical Accounting on 11th September 2017, available online: <https://www.routledge.com/The-Routledge-Companion-to-Critical-Accounting/Roslender/p/book/9781138025257>

Date deposited:

03/11/2017

Embargo release date:

11 March 2019



This work is licensed under a

[Creative Commons Attribution-NonCommercial-NoDerivatives 4.0 International licence](https://creativecommons.org/licenses/by-nc-nd/4.0/)

Accounting History

Richard Fleischman, Thomas Tyson and David Oldroyd

1. Introduction

At the turn of the century Enron Inc. was one of the largest and wealthiest corporate enterprises in the United States (US). Arthur Andersen (AA), its public accounting firm, was widely regarded as the premier international accounting firm by virtue of its ethics, the expertise of its staff and the longevity of its associations with the world's most prestigious clients. It is now clear that for Enron's senior management cadre, and especially its CEO, its power and wealth were insufficient, resulting in actions being taken that clearly violated the rules and ethics of accounting. The degree to which Enron's accounting staff were complicit in the episode is unclear but all of the company's employees experienced an initial loss of employment nevertheless. The fate of AA was just as grim as it collapsed in the aftermath. The extent of its own leadership's collusion is unknown since it was the misstatement of the value of Enron's foreign subsidiaries that was the major defalcation. In hindsight, a major issue that should probably have been handled differently was US government's rush to justice, arguably precipitated by one employee's overly quick finger on a shredding machine. Much of what has subsequently been written about Enron suggests that AA could have survived the debacle, since the former Big Eight accountancy firms reduced to the Big Four through consolidations over recent decades is, in retrospect, less than an ideal outcome. It was particularly shortsighted on the part of the US government to accentuate further an already oligarchic

situation within a vital industry, especially as virtually all of AA's staff quickly found new employments with former competitors.

A crucial lesson that the Enron episode, among many others, offers anyone contemplating a career in accountancy is the desirability of taking any elective theory, ethics or history course that may be on offer as part of their educational programme. The study of accounting's history is arguably doubly valuable since from an ethics perspective more often than not it reveals the baser side of human behavior, an assertion that the present chapter seeks to document with some force. The field of accounting history itself has a long and distinguished history, characterised by increasingly high levels of sophisticated scholarship. It is widely canvassed that with the advent of Critical Accounting Historical Research (CAHR) in the 1980s, the field experienced a significant change in both the extent and richness of the insights generated. These in turn are viewed as holding out the promise of an enhanced the self-awareness on the part of those who practice or seek to practice accountancy in some way. CAHR has deployed a number of historical paradigms¹, which it shares with the broader corpus of critical accounting research, that are designed to further our understanding of events in accounting history and to open the awareness of accounting practitioners and academicians to their obligations to maintain high ethical standards and protection of the public interest.

¹ A "paradigm" is a theory or a group of ideas about how something should be done, made, or thought about.

The broad designation CAHR is probably better understood to also encompass a number of sub-components variously referred to as “alternative research”, “paradigmatic theorising”, “enabling accounting research”, interventionist accounting” and “the new accounting history”, notwithstanding the confusion that persists over the meaning of these terms (Oldroyd, 1999). The resultant departure from traditional historiography is considerably broader with respect to topics investigated, methodologies utilised and explanatory paradigms deployed. Its progress has in no small part also been facilitated by the emergence of new journals, again committed to promoting the broader critical accounting project, most importantly *Critical Perspectives on Accounting*, the *Accounting, Auditing and Accountability Journal* and *Accounting, Organizations and Society (AOS)*, all competing to attract the best of the papers reflecting these new directions.

2. Critical Accounting Historical Research: general underlying principles

A valuable point of departure is to provide an overview of how a number of prominent critical accounting scholars identify the parameters and goals of their research. Laughlin (1999) encouraged engagement with the accounting profession in an attempt to achieve consensus with respect to:

“A critical understanding of the role of the accounting processes and practices and the accounting profession in the functioning of society and organizations with an intention to use that understanding to engage (where appropriate) in changing those processes, practices and the profession.” (p73)

In contrast Sikka and Willmott (1997) went further and urged confrontation with the profession and its leadership:

“The accountancy profession has surrounded itself with narratives of even-handed public behaviour, professional ethics and discipline through which it rehearses

and sustains the dominant fable of “progress” embedded in accounting history... Heroic professional bodies and their leaders battle against the odds and, amidst this chaos, introduce and protect the public from diverse troubles and dangers. Such myths can be questioned by involving alternative sources, exhuming buried documents, reviving forgotten and abandoned histories (Said, 1994) to question whether the profession is all that it claims to be.” (p158).

Broadbent (2002) cautioned that “critical accounting should... argue for the provision of information sets that resist the *status quo*” (p436). Of great value is work that “has demonstrated resistance to the patriarchal and gendered values that lie behind accounting’s taken-for-granted construction”. Baker and Bettner (1997) likewise supported the concept that accounting is not the value-free, neutral portrait of reality that many would have us believe:

“Critical researchers have convincingly and repeatedly argued that accounting does not produce an objective representation of economic “reality”, but rather pursues a highly contested and partisan representation of the economic and social world.” (p305)

In their first editorial in the newly established journal *Critical Perspectives on Accounting*, the editors Cooper and Tinker observe:

“Most of all, we reject methodological secularism and academic obscurantism, and support new forms of dialogue and tolerance that encourage catholic, eclectic and interdisciplinary approaches. The only methodological endorsement we will make is that “anything and everything” should be open for “Critique””. (Cooper and Tinker, 1990: p1).

Accordingly, Moore (1991) defined critical accounting as:

“[A] set of discursive practices... embodying a radical epistemology (or political) state which questions objectivity in the first place, finds “accurate representation” an impossible goal, and seeks alternative descriptions for what accountants do and the role accounting plays”. (p770).

The ultimate aim is a better world, to which end Gallhofer and Haslam (1997) note the important characteristic of accounting’s

“.....enabling ability to act as a force for radical emancipatory social change through making things visible and comprehensible and helping engender dialogue and action towards emancipatory change”. (p82)

To achieve this it is necessary to question the role of accounting and our preconceptions about it.

Turning now to accounting history, Merino and Mayper (1993) observed that “the term *traditional* refers to historical inquiries that attempt to render the past familiar, the term, *critical*, refers to those inquiries that try to render the familiar unfamiliar” (p238). Most historians, whatever their persuasion, would probably not admit to the level of intent to interpret the past in a certain way that is implicit in this quote. Indeed, the dichotomy expressed here between critical historians and so called “traditionalists” is too simplistic as one could equally argue that writing to a paradigm, as discussed below, is also about rendering the world familiar in the mind’s eye of the proponent (Oldroyd, 1999). A more accurate description of the essence of critical accounting history is that it challenges our preconceptions about the present through analysis of the mix of historical contingencies that have created it (Hoskin and Macve, 2000; Parker, 2004).

3. The major paradigms: a fruitful literature

Contributions from within three paradigms: Economic-Rationalism (Neoclassicism); Foucauldianism; and Marxism (Labour Process), have shaped the greatest part of the CAHR literature. Each is briefly introduced in this section, identifying the basic tenets of the paradigm, their founders and key players who have kept the paradigms contemporary and reinvigorated through recent decades. The work of many other scholars will also be

noted later in the chapter in a survey of a range of fields wherein CAHR practitioners have exposed past injustices, and in which those performing the accounting function may have been complicit.

Economic Rationalism (ER)

This, the oldest of the three paradigms, is understood to have evolved from neoclassical economics, particularly from Adam Smith's *An Inquiry into the Nature and Causes of the Wealth of Nations* (1776). Smith's key concept was that individuals are guided by "an invisible hand" in the direction of their own best economic self-interest. This theory justified *laissez-faire* economics as a fundamental dictate for governmental policy at both the domestic and foreign-policy levels. Since Smith predated many of economics' other founding fathers by over a century, and as a result of which his contribution was less well known, much of his relevance in the economic world of the late nineteenth and twentieth centuries needed to be reestablished. This task was accomplished primarily by Chandler (1977), a Harvard business historian, who chronicled how "the visible hand" of managerial decision-making had replaced the "invisible hand" of market forces, explaining in part the advent of the modern business enterprise and the new accounting methods devised to record and control its activities and calculate its profits. Williamson (1985) extended Chandler's vision to organisation theory by introducing transaction-cost analysis, claiming that the main purpose of capitalism's economic institutions is to economise on transaction costs.

ER scholars as a group have been very interested in the evolution of the factory system, particularly in the US and the UK. This is an area of human experience in which

Foucauldian and Marxist scholars have often disagreed but sometimes have crossed paradigmatic lines and worked together with ERs. Perhaps the most famous item to grace an ER library is Johnson and Kaplan's *Relevance Lost* (1987), which built upon research the authors had pursued at the DuPont and General Motors archives. The authors claimed that virtually all the management accounting techniques in use at the time of writing in the US industrial sector had been known to the two giants in the 1920s, and that the stagnation over the half-century that followed appeared to explain the loss of American industrial hegemony in the aftermath of World War II. They incorporate in their book suggestions they claimed would get US industry back on track. While many economic historians, including the authors, disagreed with some of the claims made, many did concur with Foucauldians Ezzamel, Hoskin and Macve. (1990) that the book propelled accounting history centre stage.

A propensity for ER scholars has been the gathering of historical information. Flesher has assembled an immense collection of archival documents at the University of Mississippi Library, which is now available on-line to researchers from around the globe. Edwards (2000) and Fleischman (2006) have each re-republished a multi-volume set of CAHR papers. Parker and Yamey (1994) compiled an excellent collection of articles written by British authors. Fleischman, Walker and Funnell (2012) republished a more modest collection of CAHR papers. All of these references include historical work by scholars influenced by a variety of paradigms. Anyone seeking an accessible source of accurate information on a variety of accounting topics, historical and current, Chatfield and Vangermeersch's (1996), *The History of Accounting: An International Encyclopedia*

cannot be beaten. If one's wish is specifically accounting history research world-wide, Mattessich (2008) comes highly recommended. Finally, the *Routledge Companion to Accounting History*, edited by Edwards and Walker (2008a), is another well-received recent collection.

Foucauldianism

Michel Foucault, a central figure in French postmodern theory who stressed the centrality of language, was identified by Habermas (1987) p. 287) as “the theorist of power”. The disciplinary paradigm he established to study the control practices evident in closed institutions, including asylums, prisons, barracks and schools, appears in many ways to parallel the factory system and other facets of modern life in which accountancy is implicated. In the factory and in other environments mediated by managerial action, it seems that accounting techniques serve as a vehicle for ‘normalising the gaze’ required to accommodate discipline at a micro-level, and thereby labour control, to render it observable, calculable and accountable.

As founder and editor-in-chief of *Accounting, Organizations and Society* Hopwood, himself an outstanding Foucauldian theorist, used the pages of the journal to promote Foucauldian accounting history research. Many seminal contributions are associated with several of his colleagues at the London School of Economics, including Miller, and Napier. Macve was also an LSE colleague, albeit of a different Foucauldian slant, although his long-term collaborator and co-author, Hoskin, was not. Together Hoskin and

Macve have produced a flow of prominent articles continuing from the partnership's formation in the mid-1980s to the present day.

Hoskin and Macve's first major project was to demonstrate their conviction that the "genesis of modern management" occurred at the Springfield Armory, an American munitions establishment (Hoskin and Macve, 1986, 1988). After considerable archival research, they concluded that the key factor was the arrival of Daniel Tyler who brought with him West Point connections, disciplinary techniques, and the knowledge necessary for time-study methodology to establish systems of grading that rendered workers observable and accountable. A similar analysis was subsequently applied to the early New England textile industry. Developments at both spaces were instructively debated with Tyson over a decade (Hoskin and Macve, 1988, 1996, 2000; Tyson, 1993, 1998, 2000). In what may or may not be construed an amazing coincidence, seminal work appeared in the late 1980s or early 1990s from theorists representing each of the three major paradigms. For ER, it was *Relevance Lost* (1987); for Foucauldianism, it was a superbly crafted article by Miller and O'Leary (1987) in which outside disciplines (psychology and sociology) were brought into a basically accounting discussion of how the industrial labourer was turned into a "governable person". The Marxist contribution to this trio of papers will be outlined below.

Two further Foucauldian authors instrumental in establishing the paradigm as a major force are Loft (1986), who documented the ways in which the British government conducted World War I domestically, and in a small but revealing book, *Coming into the*

Light (1990), how this impacted on the formation of a cost accounting association, the Institute of Cost and Works Accountants (ICWA), in the aftermath of the war.² A second significant contribution to the paradigm is Stewart, whose 1992 paper highlights the particular and extraordinarily valuable Foucauldian contribution to accounting historiography. More recent works by authors either supporting or challenging Foucauldian interpretations include Carter, McKinlay and Rawlinson (2002), McKinlay (2006) and Tinker (2005).

Marxism (Labour Process)

The first volume of Marx' classic *Das Kapital* was published in German in 1867. His economic theories are undoubtedly better known than those of other paradigmatic forefathers, Smith and Foucault. Unfortunately, much of what passes for the received wisdom thereon is both erroneous and dismissed by the general public because of Marx' posthumous association with class struggle, Soviet Russia, and the Cold War. Marx' philosophy of history was derived from the Hegelian dialectic, according to which an existing reality (the thesis) generates the thought in the minds of people that the opposite might be more desirable (the antithesis). The interaction between the two produces a changed reality (the synthesis). The Marxist dialectic (dialectical materialism) features class struggle between the bourgeoisie, those who own the modes of production, and the proletariat, those who have nothing to offer economically but the labour of their own two hands. 'Struggle' between the two classes, coupled with technological innovation, produces new economic realities, with new combatants, but in the same two highly

² In 1972 the ICWA changed its name to the Institute of Cost and Management Accountants (ICMA), and subsequently to the Chartered Institute of Management Accountants (CIMA) in 1986.

unequal positions of economic power. Class conflict continues until a “classless society” eventuates wherein each contributes according to their ability and receives in return according to their needs.

One of the many strengths of Marxism as a paradigm has been its ability to respond and adapt to changing economic and industrial environments. It is said that one of the obligations of Marxist historians is updating the paradigm as new stages of capitalism wax and wane. Marxist historians, although not having lost contact with Marxist views of class conflict, have moved away from an older economic reductionism, in the guise of “vulgar Marxism” into a wider investigation of the social, cultural and broader underpinnings that define industrial relations. This breadth of focus is evident in the seminal works of Hobsbawm (1972), Thompson (1964; 1967) and Hill (1986). Braverman (1974) provides a penetrating analysis of the progressive deskilling of American industrial labour with the advent of new managerial hierarchies in the later nineteenth century, taking Marxist thinking into its labour process phase, a term subsequently frequently appended to the name of the paradigm itself. The heterogeneity and subjectivity of the labour force became crucial issues.

Labour process theory was very quickly embraced by a number of the leading advocates of critical accounting research, one consequence of which was that Marxism soon became established as a major CAHR paradigm. In these early years, Tinker and his co-authors were the most prominent voices for exposing the evils of big business and the accounting that supported its malevolent operations (Tinker, 1985; Tinker, Merino and

Neimark, 1982). Bryer is another prolific Marxist accounting historian who has analysed a range of topics from English feudalism to the development of capitalism in the US. A relatively recent arrival on the scene is Toms (2006), who as a moderate subscriber to the paradigm, prefers to be known as a “Marxian”. Some labour process scholars have urged a broadening of managerial innovations beyond the “conspiratorial, one dimensional concept” (Knights and Willmott, 1986: 4) to an evolution of labour processes that feature different control techniques, even consensual ones (Burawoy, 1985; Edwards, 1989). Finally, Hopper and Armstrong (1991) provide a detailed Marxist analysis of the evolution of the American labour movement that builds to a penetrating critique of the Johnson and Kaplan’s largely positive prognosis advanced in *Relevance Lost*. Hopper and Armstrong’s paper is offered as a crowning achievement of reasonably recent Marxist-influenced accounting historiography.

To conclude this section, it is appropriate to note that many other paradigms have made their ways into accounting historical research from kindred disciplines including economics, philosophy, sociology, etc. A valuable source of information is Lodh and Gaffikin (1997), who provide details of these additional paradigms and their various influence on CAHR and critical historiography.

4. Unhappy beginnings

The early years of paradigmatic discourse inspired many traditional accounting historians to hope that it would afford the opportunity for a greater level of dialogue. Many felt their particular paradigm would be more universally recognised as contributing to the

explanations of specific historical events or, at a more panoramic level, to adding richness to patterns of historical development. Others had cause to hope that the utilisation of multiple paradigms in combination would provide a deeper understanding of the crucial events and processes of history. Some very helpful discussion of paradigmatic issues sponsored in special issues of *Critical Perspectives on Accounting*, a process that continues, and to which the present authors enthusiastically contribute.

At this point it is useful to address a number of issues that are not particularly paradigmatic in nature but rather arose more intransigently perhaps, as reflective of differing opinions as to what is appropriate in the writing of history itself. For example, could the voices of the past be heard only as transmitted through primary sources? If some of the voices had no access to an accounting record, could a secondary source (an historian) be their advocate? If so, were historians able to be objective or were they inescapably burdened by personal and societal prejudices? These are questions that virtually defy consensus. A truly vital issue is what, if any, should be the relationship between the past and the present in the writing of history?

Fleischman typifies the historian trained years ago in the mind-set that historians had the fundamental obligation to report the past as it actually happened, without the intrusion of moral stances reflective of the author's personal prejudices. Only then, could the voices of the past be truly and accurately transmitted to contemporary listeners, without the confounding 'noise' of what exists only in the future. Napier (1989) divides the historical process into two functional categories: the "gatherers" of information who scoured

archival repositories and reported their findings, providing grist for the paradigmatic mills, whereupon the “contextualizers” could supplement that information with paradigmatic theory to produce the finished historical product for publication. This observation led Fleischman to realise that his approach lacked objectivity because the process of selection of what to report from the archive was itself subjective. The picture is not all one-sided, however. Archival historians attempt to reduce subjectivity by validating the evidence in terms of the reliability of the sources such as their closeness to events. Indeed, to criticise accounting historians for believing in “the overarching importance of primary sources”, as Gaffikin (2011: 240) does, is highly questionable. In our view, the dichotomy between archival and contextual history is fallacious, as not to look for oneself leaves the historian at the mercy of someone else’s interpretation of data, which they had probably selected with a completely different question in mind (Oldroyd, Tyson and Fleischman, 2015).

The past/present issue became a primary focal point of debate between critical and traditional accounting historians when Miller and Napier (1993) proclaimed: “Within the traditionalist evolutionary model, the now is always present, if only *in utero* in the then” (p639). Consequently, Miller and Napier were informing traditionalists that when the latter linked customs, idioms, conventions and/or prejudices to those that existed in their presents, but which were unbeknownst to those in the specific past they were reporting, they were committing “anachronisms”, historiographic high crimes. In our view, they were out-of-step with the majority of historians and philosophers on this issue. Fleischman and Tyson (1997: 97-99) provide a lengthy list of scholars all of whom had

previously spoken to the impossibility of achieving the past/present separation called for. Merino and Mayper (1993) observed that the dangers of “belief transference”, ascribing current concepts to past historical figures, “increases exponentially when researchers use a theoretical framework to explain a particular historical phenomenon” (quoted in Fleischman and Tyson, 1997: 99). Most of the above-mentioned scholars averred that bias in the writing of history is unavoidable. While we accept that view, we modify it, again agreeing with Merino and Mayper (1993) that the best we as historians can do is to minimize the problem by stating our biases forthrightly, thereby allowing the reader to judge who is speaking to them at key junctures, whether the voice from the past or the voice of the historian.

The issue of whether historians should, or even could, distance themselves from their own experiences and moral values, has proved vital in the teaching of accounting ethics. It was also a particularly poignant issue for the present authors when they embarked upon their slavery project that has subsequently resulted in some 15 papers in print. Previous papers on American slavery written by accounting historians had raised virtually no issues with respect to slavery’s inherent immorality. In our first presentation on the topic at an American Accounting Association (AAA) regional meeting, we chose to take Fogel and Engerman (1974), perhaps the most famous and prolific historians on the subject of New World slavery, to task for failing to take a strong moral stance against the evils of the American South’s “peculiar institution” in *Time on the Cross*, their most celebrated and prestigious work on the subject. In the discussion that followed the presentation, we were chastised by one of the Academy’s most distinguished critical scholars for noting

Fogel and Engerman's preeminence while also questioning their silence on the morality of New World slavery. Some years later, at a national AAA meeting, we presented a paper entitled "Somebody knows the trouble I've seen", in which we revealed some of the dehumanizing aspects of slavery that we had identified in the course of research. On this occasion we received further criticism from several African-Americans in the audience who felt it presumptuous for Caucasian-Americans to truly appreciate how dehumanizing slavery actually was. Taken together these episodes raise the question of what CAHR accomplishes if not to expose and voice outrage at evils that historians perceived in the past so as to forestall reoccurrence in the future? In a way this reaffirms what Santayana said years ago that if we do not study history, we are condemned to repeat it. Perhaps CAHR should add a corollary, if we do nothing to influence change in the present, nothing will change in the future.

This issue has massive ramifications not only for our slavery project, but for the teaching of ethics, accounting or otherwise. One of the present authors has used Hammond's provocative book, *A White Collar Profession* (2002), for classroom ethics discussion. The work poses the question of what it is appropriate to say about the ethics of past societies in which the exclusion of African-Americans from licensure as accountants, on the basis of race alone, went unquestioned. A similar problem exists for users of Lippman's (2007) ethics case, designed specifically for classroom discussion, in which Nazi concentration camp accounts of income and expenditure were presented, followed by questions as to the responsibility of their compilers for the data generated. Here, at least, the Nuremberg war crimes tribunal presented some direction, as Nazi war criminals who had acted

through what was a legitimate, albeit immoral, military chain of command, were not exonerated by the defense's argument that they were only following orders. Rather, they were held to a higher moral standard and suffered just punishments accordingly.

Three critical scholars, Miller, Hopper and Laughlin, (1991), penned an introduction to a special issue of *Accounting Organizations and Society* containing a collection of papers originally presented at a recent Interdisciplinary Perspectives on Accounting conference. Their paper was entitled, "The new accounting history: an introduction". At first some hackles were raised since paradigmatic theorists had already assumed this designation some years previously, to distinguish themselves from traditionalists, who by implication became "old accounting historians". It was easy to be taken in by welcoming phrases that proclaimed that "a heterogeneous range of issues and theoretical approaches" and a "proliferation of methodologies" were to be part of the new order. Many traditionalists were so blinded by this rhetoric and so desired acceptance by their "contextualizing" brethren that they failed to see that the invitation was shallow. It was apparent, reading between the lines, that various categories of "discoverers" were not accorded seats at the festive board. The "contextualizers" had once again distanced themselves from the archival researchers, and in the process, demoted the latter to 'antiquarianism', understood as an interest in antiquities, old books, antiques, etc. Although the term antiquarian was unlikely to be viewed as demeaning within the British accounting academy, to Americans trained as historians, these were fighting words, and the frequency with which the "A word" was reiterated in the literature, evidences its pejorative intent.

While there have been some acrimonious exchanges between old and new historians, the paradigmatic debates of the 1990s and the first decade of the current century have generally advanced our understanding of the forces that have shaped accounting history. Laughlin appears the voice of reason among the “contextualization” forces that appeared hell-bent on marginalising traditional historiography. Laughlin (1995) argues that no one perspective can provide a more complete picture of accounting reality since choices have been made along multiple continuums – theory, methodology and change. Drawing inspiration from Feyerabend, Laughlin (2010) cautioned that reducing accounting research to a single explanatory paradigm for all situations and circumstances would serve only to restrict innovation. Laughlin (1999) threw an additional spanner into monolithic paradigmatic positions by urging critical scholars to free themselves from total dependence on their philosophical fathers whether that be “Marx, Foucault, Habermas or whoever” (p75), and supplement their wisdom with insights of their own. In the next section, we evaluate the degree to which this advice has been taken to heart within CAHR.

5. Paradigmatic conciliation

Fleischman, Kalbers and Parker (1996) argued for “expanding the dialogue” in expectation that the synergies and additive interaction between scholars of rival explanatory paradigms could expand our knowledge of history. Joint archival investigation and co-authorship was proposed. There has been some support for the concept from Davila and Oyon (2008) who felt that cross-paradigmatic collaboration

would advance knowledge and would diminish the tendency of critical scholars to write to their paradigms. To date, there has been limited uptake of these suggestions, although examples can be identified. Fleischman et al., (1995, 2002) and Toms and Fleischman (2015) have undertaken joint ventures to the archives of major British Industrial Revolution firms. Likewise, Parker (2008a) advocated theoretical and ideological pluralism in seeking the new and the risky. Funnell (1996; 1998b), at a practical level, pointed out the similarities between old and new accounting historians; both use the same methodology (narrative and counter-narrative), and since all are ultimately seeking truth, different approaches should be tolerated. We have already heard from Laughlin (1995) in similar vein. Chua (1998) wrote that since history is allegory, grounded in values and faith, “overly zealous and evangelical stances should be avoided and interpretive differences celebrated”. Arnold and McCartney (2003) claimed that the gulf between “old” and “new” was a false dichotomy, occasioned by the newness of the accounting history discipline. Carmona, Ezzamel and Gutierrez (2004) contended that while traditional and normative history reflect different approaches, “both contribute significantly to the field, and indeed to the sharpening of each other’s research agenda.” (p26).

A number of prominent accounting historians with feet in both camps have urged traditional historians to appreciate the value of their theory-based brethren. Merino (1998) urged tolerance and a willingness to listen because the new history brought diversity to the discipline, “making the familiar strange”. Gaffikin (1998) opined that the discourses of the “new” accounting history were “not only desirable but essential for the

survival” of the accounting history sub-discipline. Carnegie and Napier (2012) identify Fleischman and Macve (2002) as an example of researchers realising that theories (such as neoclassical economics and Marxist or Foucauldian perspectives) often emphasise different features of the historical phenomena rather than offering rival explanations; and concluded that “research in this area has demonstrated the need to tolerate theoretical diversity in order to avoid closing down areas of debate prematurely (p337).

In recent years, a number of papers have appeared in which a single author or multiple scholars with similar theoretical groundings have attempted to hypothesise the explanatory contribution of paradigms other than their own. Hooper and Pratt (1993) wrote of the process whereby the indigenous Maoris of New Zealand were dispossessed of their land by white colonists. While the paper is underpinned by the Foucauldian power/knowledge paradigm in an effort to understand this dispossession, Tinker’s (1985) Marxist analysis that accountants do not function as neutral arbiters of social and economic conflict was likewise vital to the process.

Fleischman (2000) demonstrated that, contrary to common belief, Taylorism and scientific management theory predated its large-scale application in practice in the US by almost three decades, explaining the lag in terms of factors suggested by all three of the major paradigms. Walker (2008) is ostensibly an archival investigation of the origins of professional accounting societies in four major English cities that incorporates a literature search providing a goldmine of different paradigms that collectively explain the genesis of these societies. The sociology of professions paradigm suggests that the pursuit of

monopolistic control is the primary motivation for seeking closure. In contrast, critical and conflict theory identifies lawyers, rival economic groups, lesser qualified practitioners, etc., as feasible opponents, justifying the attempts of accountants to close ranks. Walker's survey could well inspire the realisation that in explaining many episodes in accounting history, it is very helpful and perhaps vital to mention the paradigms that do not fit the particular situation. However, Walker concludes that conciliation is not necessarily a good thing given the important role controversy has played in historical debate. He also opined that paradigmatic literature is on the decline from its heyday in the 1990s. Perhaps that is true in quantitative terms as superficial theoretical groundings are not as *de rigueur* as was the case then.

Rodrigues and Craig (2007) deployed three familiar paradigms to assess the processes by which international accounting standard harmonisation might eventuate – the Hegelian dialectic, isomorphism as articulated by DiMaggio and Powell, and Foucauldian power/knowledge theory. Carnegie and Napier (2010) contributes a comprehensive study of the black eye suffered by the accounting profession in the aftermath of Enron and the demise of Arthur Andersen. Once again, their story involves a number of theoretical perspectives. The three featured in the paper are legitimacy theory, social contract theory, and insights drawn from stereotyping literature. Legitimacy theory suggests that organisations do not possess an inherent right to exist and do so only as long as their values systems are congruent with societal values. Social contract theory assumes that understandings exist as to appropriate behaviour. Thus, when AA failed in its societal obligation, the contract was revoked. Subsequently both the AA stereotype and that of the

profession as a whole changed as a result of Enron and other fiascos. The ‘traditional’ accountant stereotype since the formation of the company had been that of an honest (positive aspect) bean-counter (negative aspect). Subsequently, the stereotype changed to that of the business professional who served the client, perhaps at the expense of the public interest. The eclipse of this stereotype signaled the “deprofessionalisation” of accounting, demoting it to the status of a mere occupation. The authors also provided a full disclosure of paradigms advocated by other scholars – agency theory, financialisation, Giddens’ theories of late modernity, and social closure drawn from the sociology of professions literature.

6. The suppressed voices

Despite the plethora of activity, accounting history is a relatively young academic discipline. Early practitioners of a half century ago were very much imbued with traditional beliefs that historians are able to objectively report the past, that primary source materials provide a non-partisan view of historical reality and that accounting’s history has evolved progressively from past to present (the Whig interpretation of history). It was in the 1980s that accounting scholars in greater numbers began to appreciate the fact that those performing accounting functions have not universally operated as the guardians of the public interest that the profession has professed.

Accounting’s actual failings are much more plentiful than the frauds and audit failures that have gained notoriety and darkened the profession’s history. Arguably, the most significant accomplishment of CAHR has been manifested in the many books and papers

that have exposed to the light of day the multitude of historical occasions when the discipline and its practitioners were not functioning in the best protective interests of all peoples. It is through these exposures that improvements have been manifest within those areas of the human experience we have the power to impact and, hopefully, not repeat the mistakes of the past. Critical scholars have long and forcefully espoused the causes of groups oppressed, often with the complicity of accountants, whose voices had not been heard either because of the denial of access to accounting records, which meant they left no records, or no record was created about them.

The Holocaust

A poignant literature has exposed the complicity of German accountants in the Holocaust. A seminal CAHR paper by Funnell (1998a) chronicled how the Third Reich used accounting numbers to deny the humanity of Jewish prisoners, to render the “final solution” invisible and efficient, and to justify the actions and motives of those who sought the annihilation of European Jewry. Lippman (2007) and Lippman and Wilson (2009) related the heartbreaking story of the calculations made by German accountants for cheapening the cost of gas used in the extermination process, although lengthening the suffering of the victims. Also, detailed records were kept of the maintenance costs of the forced labourers who toiled in concentration camp factories. The bottom line was a nine month life expectancy.

Slavery

US slavery was studied in the 1980s by accounting historians but this literature lacked a critical component until Cowton and O'Shaughnessy (1991) extended the focus to the British Caribbean, and Barney and Flesher (1994) pointed out in a study of the Locust Grove Plantation how owners dehumanised their slaves, treating them as mere instruments of capital wealth enhancement. A greater moral outrage of slavery was evident in a long series of publications by Fleischman, Tyson and Oldroyd, in many of which those performing accounting functions stand accused of complicity in sustaining the slavery regimes in the US and the British Caribbean (Fleischman, Oldroyd and Tyson, 2004; Tyson, Oldroyd and Fleischman 2005; Oldroyd, Fleischman and Tyson, 2008). One question to be asked is whether accountants should be held to a higher standard of justice for participating in what amounted to genocide, since the rigours of slavery often materially shortened the lives of the captive people. Another is if accountants should be accountable for the immoral acts of their employers. A recent verdict against the accountant at a Nazi death camp suggests that they are.

Other significant contributions to the slavery literature have been forthcoming from Vollmers (2003) on slavery in an urban, industrial setting, Hollister and Schultz (2010) who compared the accounting for the institution in New York State and the South, and Stuart (2010) in the Carolinas where the demographics of American slavery were at their worst because of the climactic conditions and the rigours of rice cultivation. McWatters and Lemarchand (2009) demonstrated the profitability of the slave trade and how the accounting methods used contributed to the rise of capitalism.

Imperialism

Numerous voices have been silenced under an imperialist yoke. The Aborigines of Australia and Maoris New Zealand were dispossessed of their lands as documented by Gibson (2000), Hooper and Pratt (1995, 2003), and Hooper and Kearins (2004). Gallhofer, Gibson, Haslam, McNicholas and Takiari (2000) reflected on the cultural gulf between European and indigenous cultures, urging Europeans to appreciate the valuable insights the latter can convey. Neu (1999, 2000a,b) and Neu and Graham (2004, 2006) have written extensively about the despicable process whereby Canada's indigenous population (its "first nations") was fashioned into a "governable people" through conquest, annihilation, containment and assimilation. Hoogvelt and Tinker (1978) and Elad (1998) provide case studies of colonial and post-colonial regimes in African as part of the widely document "scramble for Africa").

Sian (2006a, b) offer extensive insights on the difficulties encountered by the indigenous population of Kenya trying to enter the accounting profession dominated by British professional societies. Sian is typical of critical scholars for whom a primary interest lies in a region to which they have close personal ties. Other examples are Annisette's (1999, 2000, 2003) works on Trinidad and Tobago, and Bakre's (2005, 2006) studies of the development of the Jamaican professional society which, even after independence, floundered because of internal and external interference from British accountants. Likewise, Davie (2000, 2005a, b) charted how the accounting methodology of the imperialist power was used to perpetuate racism and exclusion in Fiji. The work of Dyball, Poullaos and Chua (2007) asserts that the US delayed the coming of independence to the Philippines on the questionable pretext that the Filipino accounting

profession was unable to manage the country's economic affairs without American supervision and oversight.

America's ethnic minorities

The US also has much to answer for in its treatment of minority populations. Hammond (2002) has been the pathfinder; tracking the difficulties African Americans have encountered entering public accountancy. Scholarship on Native Americans is centred at the University of New Mexico. Preston and Oakes (2001) document the disaster visited upon the Navajo by governmentally mandated herd reductions, while Oakes and Young (2010) tells the story of an 1887 act, designed to fracture the tribal system of land ownership.

Apartheid in South Africa

Unlike the slave economy of the American South, where the black and white populations were approximately of equal size, racist regimes in Africa were imposed by a small number of Europeans backed by distant military powers. The events of the post-apartheid quarter century in the Republic of South Africa are well within the memory of all but the youngest of us. Hammond has once again been in the vanguard of scholars researching this topic (Hammond, Arnold and Clayton., 2007; Hammond, 2012).

Gender issues

The early 1990s saw a number of powerful historical exposés of the genderisation of the accounting profession. Leaders here were Kirkham (1992, 1997), Loft (1992), and

Kirkham and Loft (1993a, b), writing about the time when US accountancy was in its infancy, when only men could aspire to be “accountants”, while women could not advance past “bookkeeper” or “clerk” roles. Walker (2003b) also found sexual stereotyping and exploitation of women in the UK. Cooper (2010) came to the same conclusion of fear precipitating exclusion not only for the British accounting associations, but also in Australia. In the contemporary world, the entry-level difficulties faced by women have largely abated only to be widely replaced by the “glass ceiling”.

Ciancanelli, Gallhofer, Humphrey and Kirkham (1990) provide a quantitative analysis of female access to hierarchical positions in UK accountancy, reporting insufficient numbers of women in senior positions. Wootton and Kemmerer (1996, 2000) provide quantitative data on changing genderisation of the US accounting workforce 1930-1990. A number of very prominent critical scholars of the 1990s suggested possible remedies for the environment that Lehman (1992) described as one constructed by men in which women had to struggle culturally, educationally, economically, and politically. Kirkham (1992) urges critical scholars to re-examine the hierarchical influence and power of the profession and its knowledge base with reference to gender. Hooks (1992) proposed a research agenda to expose the andocentric culture of public accounting.

Walker (1998, 2003a) has spearheaded an interesting gender-based project with a distinct and historical base – household accounting, primarily in Victorian England, but elsewhere as well. For example, Pallett and Oldroyd (2009) explores the contribution of household management guides to promoting the ethos of empire in India under British rule. Walker (1998, 2003a) discussed the distinction between private life (home) and the

public realm (accounting work generally), and how genderised spheres of influence were created thereby. Closely related is the issue of motherhood and how it has contributed to the patriarchal nature of public accounting and the glass ceiling. Haynes (2000) and Lightbody (2009) employ oral histories to demonstrate how motherhood and career are intertwined, while Dambrin and Lambert (2008) point out that the economic cost of motherhood to accounting firms forces women to seek alternative career “trajectories”. Perhaps the way forward is for critical scholars of gender issues to stress the distinctive elements of female perspectives that render them valuable to accounting firms. This theme was picked up by Haynes (2000), Dillard and Reynolds (2008) and Parker (2008b). Conversely, Hammond and Oakes (1992) reject the proposition that a feminine perspective, initiative or talent could be defined since these attributes vary so greatly amongst women.

7. Accountancy under siege

Critical accounting scholars have scrutinised most constituencies that comprise what can be labelled accountancy, both historically and currently. Occupational groups include accountants in public practice, standard-setters, management accountants, public sector accountants and accounting academicians. The resultant literature is sufficiently extensive to encompass charges for which all stand accused – subordination of the public interest, lack of accountability and the deployment of rhetoric to mask reality.

Accountants in public practice

Much has been written about the numerous audit failures and frauds that have punctuated accounting history from the South Sea Bubble to Enron and Madoff. In our recent

memory, the savings-and-loans failures of the early 1990s resulted from inconsistent regulation that ran counter to GAAP, according to Margavio (1990). Merino and Kenny (1994) agreed that the auditors of the savings and loans failed to transcend weak rules and assess the economic substance of transactions. Rather than detail the specific failures, it is perhaps more valuable here to explore what critical scholars have written about the way in which financial reporting and auditing have combined to produce infamous fiascos which seemingly became epidemic in the early 21st century. Fogarty, Helan and Knutson (1991) provide evidence that auditors sometimes failed to inform investors that the financial statements of clients should not be relied upon. Neu (1991) claimed that the public was forced to put faith in auditors even though they were more likely to breach the public's trust than risk their clients' wrath. Mills and Bettner (1992) argued that the nature of the audit process and its standards mask conflict, maintain social order, and legitimise professional actions.

This latter point, the establishment and maintenance of legitimacy rather than the protection of the public interest, has been a critical focus. The title of Power's (1997a) book is indicative – *The Audit Society: Rituals of Verification*. Young (1997) claimed that the profession's domination of the process by which its own rules are determined is a device to preserve its legitimacy. Preston, Cooper, Scarborough and Chilton (1995) compared the 1917 and 1988 US codes of ethics to show how accountants have redefined legitimacy to a materially different society. Perhaps the strongest broadside against accountancy's legitimising efforts is found in Mitchell and Sikka (1993), who accuse practice of assuming a god-like aura of impartiality and integrity when in actual fact it is

truly collusive, undemocratic, and committed to the status quo. Defending the auditing profession on the legitimacy issue, Guénin-Paracini and Gendron (2010) pointed out that legitimacy is hard to preserve when auditors become scapegoats for frauds, as AA learned with Enron. Carnegie and Napier (2010) also observed the negative stereotyping the profession has suffered post-Enron.

The accountancy profession commonly represents itself as the paragon of objectivity. Tinker and numerous coauthors have vehemently argued the partisan nature of accounting and accountants. In *Paper Prophets* (1985) he rejected the positivist notion that theories are dispassionate reflections of reality but should be viewed as grounded in social conflict. Lehman and Tinker (1987) averred that accounting practices are more productively regarded as ideological responses for parties participating in conflicts over wealth distribution. In his famous *Accounting, Organizations and Society* debate with David Solomon, Tinker (1991) responded to Solomon's assertion that the absence of "representational faithfulness" would endanger the profession, that partisanship is inevitable in accounting since our actions are determined by social contradiction.

The range of accusations against the public accounting profession is even broader than the plethora of frauds and the unseemly tendency to preserve legitimacy at all costs. The prevailing approach to accounting ethics has been questioned by Chwastiak and Young (2003), who contended that annual reports are allowed to maintain silence on injustices as profit maximisation is seemingly the only measure of success. Many critical commentators have noted how the profession has also failed to close the expectations gap

(Byington and Sutton, 1991; Olson and Wootton, 1991; Humphrey, Moizer and Turley, 1992; Young, 1997). Kluger and Shields (1991) discussed the failure to curb “opinion shopping”, while Hendrickson (1998) chronicled post-1933 events in the US to show how self-regulation has failed with respect to independence issues. As Green (1999) has pointed out, the problem of why audits fail remains unresolved.

The denial of access to the accountancy profession extends beyond the issues of race and gender discussed earlier in Britain, Africa, the Caribbean, and the US. Jacobs (2003) noted discrimination in hiring people from lower class origins. Duff and Ferguson (2007) report that the Big Four in the UK failed to employ people with disabilities while Fearfull, Carter, Sy and Tinker. (2008) and Cooper and Taylor (2000) found that clerical workers were treated badly by firms. British interference also hampered the formation of professional societies throughout the colonial empire – in Australia (Chua and Poullaos, 1998), Canada (Edwards and Walker, 2008b), New Zealand (Baskerville, 2006) and India (Verma and Gray, 2006), in addition to in Africa and the Caribbean. Comparable episodes are reported for France (Ramirez, 2001), Ireland (O’Regan, 2008) and Romania (Zelinschi, 2009).

Standard Setting

Critical comment on specific standard-setting bodies is almost entirely focused on the FASB, the IASB, and the UK’s Accounting Standard’s Board (ASB). Hines (1991) argues that conceptual frameworks are generally formulated to protect legitimacy and the status quo, while Zeff (1999) observed more specifically about FASB’s conceptual

framework that within a decade of its promulgation, there were no longer any Board members who had participated in its deliberations. Young and Williams (2010) provided examples of FASB's value judgments that raise ethical issues about the standard-setting process. Fogarty (1994, 1998) has written extensively on US standard-setting, covering topics as diverse as due process, political influences, research challenges, and inconsistent theoretical approaches. Committee (1990) questioned whether the whole regulatory power structure devolving from Congress to the Securities and Exchange Commission (SEC) to FASB is even constitutional. Briloff (1990, 2001) drew upon perceived decades of malfeasance to accuse the SEC of failing to mete out punishment evenhandedly and the FASB of issuing rules rather than standards. Samuelson (1999) argues that the body has only the strength to do what is "subjective and vague".

Across the Atlantic Jupe (2000) wrote that the UK's ASB was similarly weak, relying on voluntary compliance and being responsive only to the rhetoric of key allies to maintain its existence. Lee (1995), Noguchi and Edwards (2008) and O'Dwyer and Canning (2008) have added fuel to the fire, claiming that professional bodies in the UK and Ireland lack commitment to their constituencies and the public interest. Camfferman and Zeff (2009) reported that the Dutch profession tried to scuttle the [Union Européenne des Experts Comptable Economiques et Financiers](#) because of a perceived lack of rigor in European accounting standards. Papers have also criticised standard-setters for failing to attend adequately to a number of key buzzwords vital to the process. For Zeff (1998), it is "independence", for Puxty and Laughlin (1983), it is "decision usefulness", and for Young and Mouck (1996), it is "objectivity."

Public Sector Accountants

A major public sector issue in the UK has been the nationalisation of industrial sectors and other enterprises under private control and the privatization of what had been formerly nationalised. A *cause célèbre* was the nationalisation of the British coal industry that left critical scholars as “brassed off” as the colliery bands depicted in the movie of that name. Berry, Capps, Cooper, Ferguson, Hopper and Lowe, (1985), Hopper, Cooper, Lowe, Capps and Mouritsen (1986) and Cooper and Hopper (1988) all lent voices to the chorus of complaint. Arnold and Cooper (1999) related events at the Medway Ports where privatisation was engineered by Price Waterhouse, resulting in half the workforce losing their jobs. Subsequently, the redundant workers were forced to sell their shares to the new owners at a ridiculously low price determined by KPMG. Jupe and Crompton (2006) observed that the Labour Government’s promised regulation of the British railway industry was a smoke screen to mask a wealth transfer from taxpayers to the investment community.

The public interest

A delicate balance exists between accountants/auditors as the guardians of the public interest and their own self-interest and that of their firms. Miller (1999) takes the audit profession to task for failing to live up to the service tradition demanded by society. Threats to the public interest originate from a multitude of antagonists – the State, standard-setters, accounting associations, accounting firms and the capitalist class. Two works of the early 1990s attempted to set parameters: Miller (1990) observed that there were many possible congruencies between the roles of accounting and the objectives of

the State and that these relationships needed to be researched: and Broadbent and Guthrie (1992) called for more evaluative work in the public sector with an emphasis on making international comparisons. Two decades later Dellaportas and Davenport (2008) again called upon the profession to define what constituted the public interest and how to best serve it. Walker (2004b, 2008) relates how the Old and New Poor Laws stigmatised and denigrated the recipients of Britain's relief system in the nineteenth century. Funnell (2001) reported how representatives of the British Treasury during the Irish Potato Famine cared little about relieving the suffering, with O'Regan (2010) offering similar insights on Poor Law administration in Ireland during the Famine.

There is much more that could be said about critical accounting's attempt to influence both governmental and accountancy profession reform. In recent years, it has proved more productive to knock one's head against the wall than to generate reform action in the US. There have been notable efforts on the part of critical scholars to consider questions related to accountability and the efforts of accountants to mask governmental and corporate realities with rhetoric.

8. In conclusion: on the rare and unexpected joys of CAHR.

Tyson and Fleischman (2006) reports an investigation of the accounting ramifications of one of the most heinous episodes in American history – the mass “evacuation” of Japanese-American citizens from their homes along the West Coast to “concentration-like camps” further East. This was done out of fear, which later proved unfounded, that these Americans would provide aid and comfort to the enemy in World War II simply

because of their ancestry. Meanwhile, their ethnic countrymen that served the war effort in the Pacific and Europe emerged as the most decorated battalion. The authors were surprised to discover through archival research that of all the governmental employees involved in the internment, accountants proved to be the most helpful to the uprooted people. Oldroyd enjoyed a similar experience with co-authors Funnell and Holden when undertaking archival work on the Newcastle Infirmary during mid-Victorian times. They were surprised to find the accounts being utilised by hospital management to justify rather than deny medical assistance to the poor in contravention of the dominant and politically correct “self-help” ethic of the time (Holden, Funnell and Oldroyd, 2009). It is a far greater pleasure to discover your discipline’s forebears performing acts of goodness rather than pursuing the questionable actions you might have not unreasonably expected. In the case of traditional/conventional accounting historians, finding four-leaf clovers in a field of grass and weeds reaffirms the joy of archival research - if your credentials have already been firmly established, such experiences become a true blessing.

References

- Annisette, M. (1999), "Importing Accounting: The Case of Trinidad and Tobago", *Accounting, Business & Financial History*, 9 (1): 103-134.
- Annisette, M. (2000), "Imperialism and the Professions: The Education and Certification of Accountants in Trinidad and Tobago", *Accounting, Organizations and Society*, 25 (7): 631-659.
- Annisette, M. (2003), "The Colour of Accountancy: Examining the Salience of Race in a Professionalisation Project", *Accounting, Organizations and Society*, 28 (7/8): 639-674.
- Arnold, P. and Cooper, C. (1999), "A Tale of Two Classes: The Privatisation of Medway Ports", *Critical Perspectives on Accounting*, 10 (2): 127-152.
- Arnold, A. and McCartney, S. (2003), "'It May be Earlier than You Think': Evidence, Myths and Informed Debate in Accounting History", *Critical Perspectives on Accounting*, 14 (3): 227-253.
- Baker, C.R. and Bettner, M.S. (1997), "Interpretive and Critical Research in Accounting: A Commentary on its Absence from Mainstream Accounting Research", *Critical Perspectives on Accounting*, 8 (4): 293-310.
- Bakre, O. (2005), "First Attempt at Localising Imperial Accountancy: The Case of the Institute of Chartered Accountants of Jamaica (ICAJ) 1950s-1970s", *Critical Perspectives on Accounting*, 16 (8): 995- 1,018.
- Bakre, O. (2006), "Second Attempt at Localising Imperial Accountancy: The Case of the Institute of Chartered Accountants of Jamaica (ICAJ) 1970s-1980s", *Critical Perspectives on Accounting*, 17 (1): 1-28.

- Barney, D. and Flesher, D.L. (1994), "Early Nineteenth-Century Productivity Accounting: The Locust Grove Plantation Slave Ledger", *Accounting, Business & Financial History*, 4 (2): 275-294.
- Baskerville, R. (2006), "Professional Closure by Proxy: The Impact of Changing Educational Requirements on Class Mobility for a Cohort of Big 8 Partners", *Accounting History*, 11(3): 289-317.
- Berry, A., Capps, T., Cooper, D., Ferguson, P., Hopper, T., and Lowe, E. (1985), "Management Control in an Area of the NCB: Rationales of Past Practices in a Public Enterprise", *Accounting, Organizations and Society*, 10 (1): 3-28.
- Braverman, H. (1974), *Labor and Monopoly Capital* (New York: Monthly Review Press).
- Briloff, A. (1990), "Accountancy and Society: A Covenant Desecrated", *Critical Perspectives on Accounting*, 1 (1): 5-30.
- Briloff, A. (2001), "Garbage In/Garbage Out: A Critique of Fraudulent Financial Reporting 1987-1997 (the Coso Report) and the SEC Accounting Regulatory Process", *Critical Perspectives on Accounting*, 12 (2): 125-48.
- Broadbent, J. (2002), "Critical Accounting Research: A View from England", *Critical Perspectives on Accounting*, 13(4): 433- 49.
- Broadbent, J. and Guthrie, J. (1992), "Changes in the Public Sector: A Review of Recent 'Alternative' Research", *Accounting, Auditing & Accountability Journal*, 5 (2): 3-31.
- Burawoy, M. (1985), *The Politics of Production* (London: Verso).

- Byington, R. and Sutton, S. (1991), "The Self-Regulating Profession: An Analysis of the Political Monopoly Tendencies of the Audit Profession", *Critical Perspectives on Accounting*, 2 (4): 315-330.
- Camfferman, K. and Zeff, S. (2009), "The Formation and Early Years of the Union Européenne des Experts Comptable Economiques et Financiers (UEC), 1951-63: Or how the Dutch Tried to Bring Down the UEC", *Accounting, Business & Financial History*, 19 (3): 215-257.
- Carmona, S., Ezzamel, M., and Gutiérrez, F. (2004), "Accounting History Research: Traditional and New Accounting History Perspectives", *De Computis*, 1(1): 24-52.
- Carnegie, G. and Napier, C. (2010), "Traditional Accountants and Business Professionals after Enron: Portraying the Accounting Profession", *Accounting, Organizations and Society*, 35(3): 360- 76.
- Carnegie, G. and Napier, C. (2012), "Accounting's past, present and future: The unifying power of history", *Accounting, Auditing and Accountability Journal*, 25 (2): 328-369.
- Carter, C., McKinlay, A., and Rawlinson, M. (2002), "Introduction: Foucault, Management and History", *Organization*, 9(4): 515-26.
- Chandler, A.D. (1977), *The Visible Hand: The Managerial Revolution in American Business* (Cambridge: Harvard University Press).
- Chatfield, M. and Vangermeersch, R. (eds) (1996), *The History of Accounting: An International Encyclopedia* (New York: Garland Publishing).

- Chua, W. (1998), "Historical Allegories: Let Us Have Diversity", *Critical Perspectives on Accounting*, 9 (6): 617-628.
- Chua, W. and Poullaos, C. (1998), "The Dynamics of Closure Amidst the Construction of Market, Profession, Empire and Nationhood: An Historical Analysis of an Australian Accounting Association, 1886-1903", *Accounting, Organizations and Society*, Vol. 23, No. 2: 155-187.
- Chwastiak, M. and Young, J. (2003), "Silences in Annual Reports", *Critical Perspectives on Accounting*, 14 (5): 533-552.
- Ciancanelli, P., Gallhofer, S., Humphrey, C., and Kirkham, L. (1990), "Gender and Accountancy: Some Evidence from the UK", *Critical Perspectives on Accounting*, 1 (2): 117-144.
- Committee, B. (1990), "The Delegation and Privatization of Financial Accounting Rulemaking Authority in the United States of America", *Critical Perspectives on Accounting*, 1 (2): 145-166.
- Cooper, C. and Taylor, P. (2000), "From Taylorism to Mrs Taylor: The Transformation of the Accounting Craft", *Accounting, Organizations and Society*, 25 (6): 555-578.
- Cooper, K. (2010), "Accounting by Women: Fear, Favour and the Path to Professional Recognition for Australian Women Accountants", *Accounting History*, 15 (3): 309-336.
- Cooper, D.J. and Hopper, T. (1988), *Debating Coal Closures* (Cambridge: Cambridge University Press).

- Cooper, D.J. and Tinker, T. (1990), "Editorial", *Critical Perspectives on Accounting*, 1 (1): 1-3.
- Cowton, C. and O'Shaughnessy, A. (1991), "Absentee Control on Sugar Plantations in the British West Indies", *Accounting and Business Research*, 22 (85): 33-45.
- Dambrin, C. and Lambert, C. (2008), "Mothering or Auditing? The Case of Two Big Four in France", *Accounting, Auditing & Accountability Journal*, 21 (4): 474-506.
- Davie, S. (2000), "Accounting for Imperialism: A Case of British Imposed Indigenous Collaboration", *Accounting, Auditing & Accountability Journal*, 13 (3): 330-359.
- Davie, S. (2005a), "Accounting's Uses in Exploitative Human Engineering: Theorizing Citizenship, Indirect Rule and Britain's Imperial Expansion", *Accounting Historians Journal*, 32 (2): 55-80.
- Davie, S. (2005b), "The Politics of Accounting, Race, and Ethnicity: A Story of a Chiefly-Based Preferencing", *Critical Perspectives on Accounting*, 16 (5): 551-577.
- Davila, T. and Oyon, D. (2008), "Cross-Paradigm Collaboration and the Advancement of Management Accounting Knowledge", *Critical Perspectives on Accounting*, 19 (6): 887-893.
- Dellaportas, S. and Davenport, L. (2008), "Reflections on the Public Interest in Accounting", *Critical Perspectives on Accounting*, 19 (7): 1,080-1,098.
- Dillard, J. and Reynolds, M. (2008), "Green Owl and the Corn Maiden", *Accounting, Auditing & Accountability Journal*, 21 (4): 556-579.
- Duff, A. and Ferguson, J. (2007), "Disability and Accounting Firms: Evidence from the UK", *Critical Perspectives on Accounting*, 18(2): 139-57.

- Dyball, M., Poullaos, C., and Chua, W. (2007), "Accounting and Empire: Professionalisation-as-Resistance: The Case of Philippines", *Critical Perspectives on Accounting*, 19(1): 47-81.
- Edwards, J.R. (1989), "Industrial Cost Accounting Developments in Britain to 1830: A Review Article", *Accounting and Business Research*, 19 (76): 305-317.
- Edwards, J. (ed.) (2000), *The History of Accounting*, 4 vols. (London: Routledge).
- Edwards, J. and Walker, S. editors. (2008a), *The Routledge Companion to Accounting History* (London: Routledge).
- Edwards, J. and Walker, S. (2008b), "Occupation Differentiation and Exclusion in Early Canadian Accountancy", *Accounting and Business Research*, 28 (5): 373-391.
- Elad, C.M. (1998), "Corporate Disclosure Regulation and Practice in the Developing Countries of Central Africa", *Advances in Public Interest Accounting*, 7: 51-106.
- Ezzamel, M., Hoskin, K. and Macve, R. (1990), "Managing it All by Numbers: A Review of Johnson and Kaplan's *Relevance Lost*", *Accounting and Business Research*, 20 (7/8): 153-166.
- Fearfull, A., Carter, C., Sy, A., and Tinker, T. (2008), "Invisible Influence, Tangible Trap: The Clerical Conundrum", *Critical Perspectives on Accounting*, 19 (8): 1,177-1,196.
- Fleischman, R.K. (2000), "Completing the Triangle: Taylorism and the Paradigms", *Accounting, Auditing & Accountability Journal*, 13, (5): 597-623.
- Fleischman, R. (ed.) (2006), *Accounting History*, 3 vols. (London: Sage Publishing).

- Fleischman, R.K., Kalbers, L.P. and Parker, L.D. (1996a), "Expanding the Dialogue: Industrial Revolution Costing Historiography", *Critical Perspectives on Accounting*, 7 (3): 315-337.
- Fleischman, R.K. and Macve, R.H. (2002), "Coals from Newcastle: Alternative Histories of Cost and Management Accounting in Northeast Coal Mining during the British Industrial Revolution", *Accounting and Business Research*, 32 (3): 133-152.
- Fleischman, R.K., Oldroyd, D., and Tyson, T. (2004), "Monetising Human Life: Slave Valuations on U.S. and British West Indian Plantations", *Accounting History*, 9 (2): 35-62.
- Fleischman, R.K. and Tyson, T.N. (1997), "Archival Researchers: An Endangered Species?" *Accounting Historians Journal*, 24 (2): 91-109.
- Fleischman, R.K., Walker, S. and Funnell, W.N. (eds.) (2012), *Critical Histories of Accounting: Sinister Inscriptions in the Modern Era* (Abingdon: Routledge).
- Fogel, R. and Engerman, S. (1974), *Time on the Cross*, 2 vols. (Boston: Little, Brown and Co).
- Fogarty, T. (1994), "Structural-Functionalism and Financial Accounting: Standard-Setting in the US", *Critical Perspectives on Accounting*, 5 (3): 205-226.
- Fogarty, T. (1998), "Accounting Standard-Setting: A Challenge for Critical Accounting Researchers", *Critical Perspectives on Accounting*, 9 (5): 515-523.
- Fogarty, T., Helan, J., and Knutson, D. (1991), "The Rationality of Doing 'Nothing': Auditors' Responses to Legal Liability in an Institutionalized Environment", *Critical Perspectives on Accounting*, 2 (3): 201-226.

- Funnell, W.N. (1996), "Preserving History in Accounting: Seeking Common Ground between 'New' and 'Old' Accounting History", *Accounting, Auditing & Accountability Journal*, 9 (4): 38-64.
- Funnell, W. (1998a), "Accounting in the Service of the Holocaust", *Critical Perspectives on Accounting*, 9(4): 435-464.
- Funnell, W.N. (1998b), "The Narrative and its Place in the New Accounting History: The Rise of the Counternarrative," *Accounting, Auditing & Accountability Journal*, 11 (2): 142-162.
- Funnell, W. (2001), "Accounting for Justice: Entitlement, Want and the Irish Famine of 1845-7", *Accounting Historians Journal*, 28 (2):187-206.
- Gaffikin, M. (1998), "History is Dead, Long Live History", *Critical Perspectives on Accounting*, 9 (6): 631-639.
- Gaffikin, M. (2011) "What is (accounting) history", *Accounting History*, 16 (3): 235-251.
- Gallhofer, S., Gibson, K., Haslam, J., McNicholas, P., and Takiari, B. (2000), "Developing Environmental Accounting: Insights from Indigenous Cultures", *Accounting, Auditing & Accountability Journal*, 13 (3): 381-409.
- Gallhofer, S. and Haslam, J. (1997), "Beyond Accounting: The Possibilities of Accounting and Critical Accounting Research", *Critical Perspectives on Accounting*, 8 (1): 71-95.
- Gibson, K. (2000), "Accounting as a Tool for Aboriginal Dispossession: Then and Now", *Accounting, Auditing & Accountability Journal*, 13 (3): 289-306.
- Green, D. (1999), "Litigation Risk for Auditors and the Risk Society", *Critical Perspectives on Accounting*, 10 (3): 339-353.

- Guénin-Paracini, H. and Gendron, Y. (2010), “Auditors as Modern Pharmakoi: Legitimacy Paradoxes and the Production of Economic Order”, *Critical Perspectives on Accounting*, 21 (2): 134-158.
- Habermas, J. (1987), *The Philosophical Discourse of Modernity* (Cambridge: MIT Press).
- Hammond, T.D. (2002), *A White-Collar Profession: African-American CPAs since 1921* (Chapel Hill: University of North Carolina Press).
- Hammond, T.D., Arnold, P. and Clayton, B. (2007), “Recounting a Difficult Past: A South African Accounting Firm’s ‘Experiences in Transformation’”, *Accounting History*, 12 (3): 253-282.
- Hammond, T.D. (2012), “An ‘unofficial’ history of race relations in the South African accounting industry, 1968-2000: Perspectives of South Africa’s first black chartered accountants”, *Critical Perspectives on Accounting*, 23(4-5): 332-350.
- Hammond, T.D. and Oakes, L.S. (1992), “Some Feminisms and Their Implications for Accounting Practice”, *Accounting, Auditing & Accountability Journal*, 5 (3): 52-70.
- Haynes, K. (2010), “Other Lives in Accounting: Critical Reflections on Oral History Methodology in Action”, *Critical Perspectives on Accounting*, 21(3): 221-231.
- Hendrickson, H. (1998), Relevant Financial Reporting Questions not Asked by the Accounting Profession”, *Critical Perspectives on Accounting*, 9 (5): 489-505.
- Hill, C. (1986), *The Collected Essays of Christopher Hill* (Amherst: University of Massachusetts Press).

- Hines, R. (1991), "The FASB's Conceptual Framework, Financial Accounting and the Maintenance of the Social World", *Critical Perspectives on Accounting*, 16 (4): 313-331.
- Hobsbawm, E.J. (1972), "Karl Marx's Contribution to Historiography", in Blackburn, R. (ed.), *Ideology in Social Science* (New York: Pantheon Books).
- Holden, A., Funnell, W.N. and Oldroyd, D. (2009), "Accounting and the Moral Economy of Illness in Victorian England: the Newcastle Infirmary", *Accounting, Auditing and Accountability Journal*, 22 (4): 525-552.
- Hollister, T. and Schultz, S. (2010), "Slavery and Emancipation in New York: Evidence from Nineteenth-Century Accounting Records", *Accounting History*, 15 (3): 371-405.
- Hoogvelt, A.M.M. and Tinker, A.M. (1978), "The Role of Colonial and Post-Colonial States in Imperialism—A Case Study of the Sierra Leone Development Company", *Journal of Modern African Studies*, 16 (1): 67-79.
- Hooks, K. (1992), "Gender Effects and Labor Supply in Public Accounting: An Agenda of Research Issues", *Accounting, Organizations and Society*, 17 (3/4): 343-366.
- Hooper, K. and Kearins, K. (2004), "Financing New Zealand 1860-1880: Maori Land and the Wealth Tax Effect", *Accounting History*, 9 (2): 87-105.
- Hooper, K.C. and Pratt, M.J. (1993), "The Growth of Agricultural Capitalism and the Power of Accounting: A New Zealand Study", *Critical Perspectives on Accounting*, 4 (3): 247-274.

- Hooper, K.C. and Pratt, M.J. (1995), "Discourse and Rhetoric: The Case of the New Zealand Native Land Company", *Accounting, Auditing & Accountability Journal*, 8 (1): 10-37.
- Hooper, K. and Pratt, M. (2003), "The Growth of Agricultural Capitalism and the Power of Accounting: A New Zealand Study", *Critical Perspectives on Accounting*, 4 (3): 247-274.
- Hopper, T. and Armstrong, P. (1991), "Cost Accounting, Controlling Labour and the Rise of Conglomerates", *Accounting, Organizations and Society*, 16 (5/6): 405-438.
- Hopper, T., Cooper, D.J., Lowe, E.A., Capps, T. and Mouritsen, J. (1986), "Management Control and Worker Resistance in the National Coal Board", in Knights D. and Willmott, H. (eds.), *Managing the Labour Process* (Aldershot: Gower).
- Hoskin, K.W. and Macve, R.H. (1986), "Accounting and the Examination: A Genealogy of Disciplinary Power", *Accounting, Organizations and Society*, 11 (2): 105-136.
- Hoskin, K.W. and Macve, R.H. (1988), "The Genesis of Accountability: The West Point Connections", *Accounting, Organizations and Society*, 13 (1): 37-73.
- Hoskin, K. and Macve, R. (1996), "The Lawrence Manufacturing Co.: A Note on Early Cost Accounting in US Textile Mills", *Accounting, Business & Financial History*, 6 (3): 337-361.
- Hoskin, K.W. and Macve, R.H. (2000) "Knowing more as knowing less? Alternative histories of cost and management accounting in the U.S. and the U.K.", *Accounting Historians Journal*, 27(1): 91-149.

- Humphrey, C., Mozier, P., and Turley, S. (1992), “The Audit Expectations Gap – *Plus ça Change, Plus c’est la Meme Chose*”? *Critical Perspectives on Accounting*, 3 (2): 137-161.
- Jacobs, K. (2003), “Class Reproduction in Professional Recruitment: Examining the Accounting Profession”, *Critical Perspectives on Accounting*, 14 (5): 569-596.
- Johnson, H.T. and Kaplan, R.S. (1987), *Relevance Lost: The Rise and Fall of Management Accounting* (Boston: Harvard Business School Press).
- Jupe, R. (2000), “Self-Referential Lobbying of the Accounting Standards Board: The Case of Financial Reporting Standard No.1”, *Critical Perspectives on Accounting*, 11 (3): 337-359.
- Jupe, R. and Crompton, G. (2006), “‘A Deficient Performance’: The Regulation of the Train Operating Companies in Britain’s Privatised Railway System”, *Critical Perspectives on Accounting*, 17 (8): 1,035-1,065.
- Kirkham, L.M. (1992), “Integrating *Herstory* and *History* in Accountancy”, *Accounting, Organizations and Society*, 17 (3/4): 287-297.
- Kirkham, L.M. (1997), “Through the Looking Glass: Viewing Sexual Harassment within the Accounting Profession”, *Critical Perspectives on Accounting*, 8(3): 273-283.
- Kirkham, L. and Loft, A. (1993a), “Accountancy and the Gendered Division of Labour: A Review Essay”, *Accounting, Organizations and Society*, 17 (3/4): 367-378.
- Kirkham, L.M. and Loft, A. (1993b), “Gender and the Construction of the Professional Accountant”, *Accounting, Organizations and Society* 18 (6): 507-558.
- Knights, D. and Willmott, H. (1986), “Introduction”, in Knights, D. and Willmott, H. (eds.), *Managing the Labour Process* (Aldershot: Gower): 1-18.

- Kluger, B. and Shields, D. (1991), "Managerial Moral Hazard and Auditor Changes", *Critical Perspectives on Accounting*, 2(3): 255-272.
- Laughlin, R. (1995), "Empirical Research in Accounting: Alternative Approaches and a Case for Middle-Range Thinking", *Accounting, Auditing & Accountability Journal*, 8 (1): 63-87.
- Laughlin, R. (1999), "Critical Accounting: Nature, Progress and Prognosis", *Accounting, Auditing & Accountability Journal*, 12 (1): 73-78.
- Laughlin, R. (2010), "A Comment on 'Towards a Paradigmatic Foundation for Accounting Practice'", *Accounting, Auditing & Accountability Journal*, 23(5): 759-763.
- Lee, T. (1995), "The Professionalization of Accountancy: A History of Protecting the Public Interest in a Self-Interested Way", *Accounting, Auditing & Accountability Journal*, 8 (4): 48-69.
- Lehman, C. (1992), "'Herstory' in Accounting: The First Eighty Years", *Accounting, Organizations and Society*, 17 (3/4): 261-285.
- Lehman, C. and Tinker, T. (1987), "The 'Real' Cultural Significance of Accounts", *Accounting, Organizations and Society*, 12(5): 503-522.
- Lightbody, M. (2009), "Turnover Decisions of Women Accountants: Using Personal Histories to Understand the Relative Influence of Domestic Obligation", *Accounting History*, 14 (1/2): 55-78.
- Lippman, E. (2007), "Accountants' Responsibility for the Information They Report: An Historical Case Study of Financial Information", *Accounting Historians Journal*, 36 (1): 61-79.

- Lippman, E. and Wilson, P. (2007), "The Culpability of Accounting in Perpetuating the Holocaust", *Accounting History*, 12 (3): 283-303.
- Lodh, S. and Gaffikin, M. (1997), "Critical Studies in Accounting Research, Rationality, and Habermas: A Methodological Reflection", *Critical Perspectives on Accounting*, 8 (5): 433-474.
- Loft, A. (1986), "Towards a Critical Understanding of Accounting: The Case of Cost Accounting in the UK, 1914-1925", *Accounting, Organizations and Society*, 11 (2): 137-169.
- Loft, A. (1990), *Coming into the Light: A Study of the Development of a Professional Association for Cost Accountants in Britain in the Wake of the First World War* (London: CIMA).
- Loft, A. (1992), "Accountancy and the Gendered Division of Labour: A Review Essay", *Accounting, Organizations and Society*, 17 (3/4): 367-378.
- Margavio, G. (1993), "The Savings and Loan Debacle: The Culmination of Three Decades of Conflicting Regulation, Deregulation and Reregulation", *Accounting Historians Journal*, 20 (1): 1-32.
- Mattessich, R. (2008), *Two Hundred Years of Accounting Research* (New York: Routledge).
- McKinlay, A. (2006), "Managing Foucault: Genealogies of Management", *Management and Organizational History*, 1(1): 87-100.
- McWatters, C. and Lemarchand, Y. (2009), "Accounting for Triangular Trade", *Accounting, Business & Financial History*, 19 (2): 189-212.

- Merino, B.D. (1998), "Critical Theory and Accounting History: Challenges and Opportunities", *Critical Perspectives on Accounting*, 9 (6): 603-616.
- Merino, B. and Kenny, S. (1994), "Auditor Liability and Culpability in the Savings and Loan Industry", *Critical Perspectives on Accounting*, 5 (2): 179-193.
- Merino, B.D. and Mayper, A.G. (1993), "Accounting History and Empirical Research", *Accounting Historians Journal*, 20 (2): 237-267.
- Miller, P. (1990), "On the Interrelations between Accounting and the State", *Accounting, Organizations and Society*, 15 (4): 315-338.
- Miller, M. (1999), "Auditor Liability and the Development of a Strategic Evaluation of Going Concern", *Critical Perspectives on Accounting*, 10(3): 355-75.
- Miller, P., Hopper, T. and Laughlin, R.C. (1991), "The New Accounting History: An Introduction", *Accounting, Organizations and Society*, 16, (5/6): 395-403.
- Miller, P. and Napier, C.J. (1993), "Genealogies of Calculation", *Accounting, Organizations and Society*, 18 (7/8): 631-647.
- Miller, P. and O'Leary, T. (1987), "Accounting and the Construction of the Governable Person", *Accounting, Organizations and Society*, 12 (3): 235-265.
- Mills, S. and Bettner, M. (1992), "Ritual and Conflict in the Audit Profession", *Critical Perspectives on Accounting*, 3(2): 185-200.
- Mitchell, A. and Sikka, P. (1993), "Accounting for Change: The Institutions of Accountancy", *Critical Perspectives on Accounting*, 4 (1): 29-52.
- Moore, A. (1991), "Accounting on Trial: The Critical Legal Studies Movement and its Lessons for Radical Accounting", *Accounting, Organizations and Society*, 16 (8): 763-793.

- Napier, C.J. (1989), "Research Directions in Accounting History", *British Accounting Review*, 21 (3): 237-254.
- Neu, D. (1991), "Trust, Impression Management, and the Public Accounting Profession", *Critical Perspectives on Accounting*, 2(3): 295-313.
- Neu, D. (1999), "'Discovering' Indigenous Peoples: Accounting and the Machinery of Empire", *Accounting Historians Journal*, 26 (1): 53-82.
- Neu, D. (2000a), "Accounting and Accountability Relations: Colonization, Genocide and Canada's First Nations", *Accounting, Auditing and Accountability Journal*, 13 (3): 268-288.
- Neu, D. (2000b), "'Presents for the Indians': Land, Colonization and Accounting in Canada", *Accounting, Organizations and Society*, 25 (2): 163-184.
- Neu, D. and Graham, C. (2004), "Accounting and the holocausts of modernity", *Accounting, Auditing & Accountability Journal*, 17(4): 578-603.
- Neu, D. and Graham, C. (2006), "The Birth of a Nation: Accounting and Canada's First Nations 1860-1900", *Accounting, Organizations and Society*, 31(1): 47-76.
- Noguchi, M. and Edwards, J. (2008), "Professional Leadership and Oligarchy: The Case of the ICAEW", *Accounting Historians Journal*, 35 (2): 1-42.
- Oakes, L. and Young, J. (2010), "Reconciling Conflict: The Role of Accounting in the American Indian Trust Fund Debacle", *Critical Perspectives on Accounting*, 21 (1): 63-75.
- Oldroyd, D. (1999), "Historiography, causality and positioning: an unsystematic view of accounting history", *Accounting Historians Journal*, 26 (1): 83-102.

- Oldroyd, D., Tyson, T.N. and Fleischman, R.K. (2008), “The Culpability of Accounting Practice in Promoting Slavery in the British Empire and Antebellum United States”, *Critical Perspectives on Accounting*, 19: 764-784.
- Oldroyd, D., Tyson, T.N. and Fleischman, R.K. (2015), “American Ideology, Socialism and Financial Accounting Theory: A Counter View”, *Critical Perspectives on Accounting*, 37: 209-218.
- Olson, S. and Wootton, C. (1991), “Substance and Semantics in the Auditor’s Standard Report”, *Accounting Historians Journal*, 18(2): 85-111.
- O’Dwyer, B. and Canning, M. (2008), “On Professional Accounting Body Complaints Procedures: Confronting Professional Authority and Professional Insulation within the Institute of Chartered Accountants in Ireland (ICAI)”, *Accounting, Auditing*
- O’Regan, P. (2008), “Elevating the Profession: The Institute of Chartered Accountants in Ireland and the Implementation of Social Closure Strategies 1888-1909”, *Accounting, Business & Financial History*, 18 (1): 35-59.
- O’Regan, P. (2010), “A Dense Mass of Petty Accountability: Accounting in the Service of Cultural Imperialism during the Irish Famine 1846-847”, *Accounting, Organizations and Society*, 35 (4): 416-30.
- Pallett, S.D. and Oldroyd, D. (2009), “Household Management Guides and Cookery Books for Memsahibs: Control in the Home and Promoting the Ethos of Empire”, in Stroud, BH and Corbin, SE (eds.), *Handbook on Social Change* (Hauppauge, NY: Nova Science Publishers): 43-67.

- Parker, L. (2004), "Presenting the past: perspectives on time for accounting and management history", *Accounting, Business and Financial History*, 14(1): 1-27.
- Parker, L. (2008a), "Interpreting Interpretive Accounting Research", *Critical Perspectives on Accounting*, 19 (6): 9-14.
- Parker, L. (2008b), "Strategic Management and Accounting Processes: Acknowledging Gender", *Accounting, Auditing & Accountability Journal*, 21(4): 611-31.
- Parker, R.H. and Yamey, B.S. (eds.) (1994), *Accounting History: Some British Contributions* (Oxford: Clarendon Press).
- Power, M. (1997), *The Audit Society: Rituals of Verification* (Oxford: University of Oxford Press).
- Preston, A., Cooper, D., Scarborough, D., and Chilton, R. (1995), "Changes in the Code of Ethics of the U.S. Accounting Profession, 1917 and 1988: The Continual Quest for Legitimation", *Accounting, Organizations and Society*, 20(6): 507-46.
- Preston, A. and Oakes, L. (2001), "The Navajo Documents: A Study of the Economic Representation and Construction of the Navajo", *Accounting, Organizations and Society*, 26 (1): 39-71.
- Puxty, T. and Laughlin, R. (1983), "A Rational Reconstruction of the Decision-Usefulness Criterion", *Journal of Business Finance and Accounting*, 10(4): 543-59.
- Ramirez, C. (2001), "Understanding Social Closure in its Cultural Context: Accounting Practitioners in France (1920-1939)", *Accounting, Organizations and Society*, 26(4/5): 391-418.

- Rodrigues, L.L. and Craig, R. (2007), "Assessing international accounting harmonization using Hegelian dialectic, isomorphism and Foucault", *Critical Perspectives on Accounting*, 18: 739-757.
- Roslender, R. and Dillard, J. (2003), "Reflections on the Interdisciplinary Perspectives on Accounting Project", *Critical Perspectives on Accounting*, 14 (3): 325-351.
- Samuelson, R. (1999), "The Subjectivity of the FASB's Conceptual Framework: A Commentary on Bryer", *Critical Perspectives on Accounting*, 10(5): 631-41.
- Sian, S. (2006a), "Inclusion, Exclusion, and Control: The Case of the Kenyan Accounting Professionalization Project", *Accounting, Organizations and Society*, 31(3): 295-322.
- Sian, S. (2006b), "Reversing Exclusion: The Africanization of Accounting in Kenya 1963-70", *Critical Perspectives on Accounting*, 18 (7): 831-872.
- Sikka, P. and Willmott, H. (1997), "Practising Critical Accounting", *Critical Perspectives on Accounting*, 8 (1/2): 149-165.
- Stewart, R.E. (1992), "Pluralizing Our Past: Foucault in Accounting History", *Accounting, Auditing and Accountability Journal*, 5 (2): 57-73.
- Stuart, L. (2010), "Contingency Theory Perspectives on Management Control System Design among U.S. Ante-Bellum Slave Plantations", *Accounting Historians Journal*, 37(1): 91-120.
- Thompson, E.P. (1964), *The Making of the English Working Class* (New York: Pantheon Books).
- Thompson, E.P. (1967), "Time, Work-Discipline, and Industrial Capitalism", *Past and Present*, 38: 56-97.

- Tinker, T. (1985), *Paper Prophets: A Social Critique of Accounting* (New York: Praeger).
- Tinker, T. (1991), "The Accountant as Partisan", *Accounting, Organizations and Society*, 16 (3): 297-310.
- Tinker, T. (2005), "The Withering of Criticism: A Review of the Critical Renewal of Professional, Foucauldian, Ethnographic, and Epistemic Studies in Accounting", *Accounting, Auditing & Accountability Journal*, 18(1): 100-35.
- Tinker, Merino and Neimark (1982)
- Toms, S. (2006), "Asset Policy Models, the Labour Theory of Value and Their Implications for Accounting", *Critical Perspectives on Accounting*, 17(7): 947-65.
- Toms, S. and Fleischman, R.K. (2015), "Accounting fundamentals and accounting change: Boulton & Watt and the Springfield Armory", *Accounting, Organizations and Society*, 41 (1): 1-30.
- Tyson, T. (1993), "Keeping the Record Straight: Foucauldian Revisionism and Nineteenth Century U.S. Cost Accounting History", *Accounting, Auditing & Accountability Journal*, 6 (2): 4-16.
- Tyson, T. (1998), "The Nature and Environment of Cost Management among Early Nineteenth Century U.S. Textile Manufacturers", *Accounting Historians Journal*, 19 (2): 1-24.
- Tyson, T. (2000), "Accounting History and the Emperor's New Clothes: A Response to Knowing More as Knowing Less?", *Accounting Historians Journal*, 27 (1): 159-171.

- Tyson, T.N. and Fleischman, R.K. (2006), "Accounting for interned Japanese-American Civilians during World War II: Creating Incentives and Establishing Controls for Captive Workers", *The Accounting Historians Journal*, 33, (1): 167-202.
- Tyson, T., Oldroyd, D., and Fleischman, R. (2005), "Accounting, Coercion, and Social Control during Apprenticeship: Converting Slave Workers to Wage Workers in the British West Indies, c.1834-1838", *Accounting Historians Journal*, 32 (2): 201-231.
- Verma S and Gray S.J. (2006), "The Setting up of the Institute of Chartered Accountants of India: a First Step in Creating an Indigenous Accounting Profession", *Accounting Historians Journal*, 33 (2): 131-156.
- Vollmers, G.L. (2003), "Industrial Slavery in the United States: The North Carolina Turpentine Industry 1849-61", *Accounting, Business & Financial History*, 13 (3): 369-392.
- Walker, S.P. (1998), "How to Secure your Husband's Esteem. Accounting and Private Patriarchy in the British Middle Class Household during the Nineteenth Century", *Accounting, Organizations and Society*, 23 (5/6): 485-514.
- Walker, S. (2003a), "Professionalisation or Incarceration? Household Engineering, Accounting and the Domestic Ideal", *Accounting, Organizations and Society*, 28(7/8): 743-772.
- Walker, S. (2003b), "Identifying the Woman behind the 'Railed-in Desk': The Proto-Feminisation of Bookkeeping in Britain", *Accounting, Auditing & Accountability Journal*, 16(4): 609-659.

- Walker, S. (2004a), "The Genesis of Professional Organisation in English Accountancy", *Accounting, Organizations and Society*, 29(2): 127-156.
- Walker, S. (2004b), "Expense, Social and Moral Control: Accounting and the Administration of the Old Poor Law in England and Wales", *Journal of Accounting and Public Policy*, 23(1): 85-127.
- Walker, S. (2008), "Accounting, Paper Shadows and the Stigmatized Poor", *Accounting, Organizations and Society*, 33(4/5): 453-487.
- Williamson, O. E. (1985), *The Economic Institutions of Capitalism* (New York: The Free Press).
- Wootton, C.W. and Kemmerer, B.E. (1996), "The Changing Genderization of Bookkeeping in the United States, 1870–1930", *Business History Review*, 70 (4): 541-586.
- Wootton, C.W. and Kemmerer, B.E. (2000), "The Changing Genderization of the Accounting Workforce in the US, 1930-90", *Accounting, Business & Financial History*, 10 (2): 169-190.
- Young, J. (1997), "Defining Auditors' Responsibilities", *Accounting Historians Journal*, 24 (2): 55-63.
- Young, J. and Mouck, T. (1996), "Objectivity and the Role of History in the Development and Review of Accounting Standards", *Accounting, Auditing & Accountability Journal*, 9(3): 127-47.
- Young, J. and Williams, P. (2010), "Sorting and Comparing: Standard-Setting and 'Ethical' Categories", *Critical Perspectives on Accounting*, 21(6): 509-521.

- Zeff, S. (1998), "Independence and Standard Setting", *Critical Perspectives on Accounting*, 9(5): 535-43.
- Zeff, S.A. (1999), "The Evolution of the Conceptual Framework for Business Enterprises in the United States", *Accounting Historians Journal*, 26 (2): 89-131.
- Zelinschi, D. (2009), "Legitimacy, Expertise and Closure in the Romanian Accountant's Professionalization Project 1900-1916", *Accounting History*, 14 (4): 381-403