

# Critical Perspectives on Business and Management

*Edited by John Richard Edwards*

VOLUME I  
METHOD AND THEORY



London and New York

# Contents

<i>Acknowledgements</i>	xi
<i>Chronological list of articles</i>	xvi
<i>Introduction</i>	" xxiii

## VOLUME I – METHOD AND THEORY

### Part 1 Conducting accounting history research

1	A theoretical primer for evaluating and conducting historical research in accounting <i>R. K. Fleischman, P. A. Mills and T. N. Tyson</i>	3
2	Accounting history: definition and relevance <i>G. J. Previts, L. D. Parker and E. N. Coffman</i>	TL
3	An accounting historiography: subject matter and methodology <i>G. J. Previts, L. D. Parker and E. N. Coffman</i>	40
4	The scope of accounting history: a note <i>R. H. Parker</i>	66
5	The role of accounting history in the study of modern business enterprise <i>H. T. Johnson</i>	i 71
6	The archaeology of accounting systems <i>A. G. Hopwood</i>	80
7	Genealogies of calculation <i>P. Miller and C Napier</i>	121
8	Preserving history <i>in</i> accounting: seeking common ground between "new" and "old" accounting history <i>W. Funnell!</i>	144
9	Critical and interpretive histories: insights into accounting's present and future through its past <i>G. D. Carnegie and C. J. Napier</i>	174

## CONTENTS

### **Part II Development of accounting thought**

10	Academic research in accounting: the last 50 years <i>R. Mattessich</i>	215
11	Academic research in accounting: the last 50 years - commentary <i>Y. Ijiri</i>	303
12	Positive accounting theory: a ten year perspective <i>R. L. Watts and J. L. Zimmerman</i>	307
13	The irony of "the golden age" of accounting methodology <i>T. Mouck</i>	336
14	The King is dead. Long live the King! <i>M. Neimark</i>	356
15	Inflation accounting before the Second World War <i>D. Tweedie and G. Whittington</i>	371
16	Developments in inflation accounting from the Second World War to 1974 <i>D. Tweedie and G. Whittington</i>	390
17	Inflation accounting and the accidents of history <i>F. L. Clarke</i>	422
18	<i>Truth in Accounting: the ordeal of Kenneth MacNeal</i> (1895-1972) <i>S. A. Zeff</i>	448

## VOLUME II - RECORDING AND REPORTING

### **Part I Record keeping and bookkeeping**

19	Archaeology of accounting and Schmandt-Besserat's contribution <i>R. Mattessich</i>	3
20	Early accounting: the tally and checkerboard <i>W. T. Baxter</i>	28
21	Some glosses on "Greek and Roman accounting" <i>R. H. Macve</i>	66
22	Accounting for bailiffship in thirteenth century England <i>C. Noke</i>	98
23	Accounting and the rise of capitalism: further notes on a theme by Sombart <i>B. S. Yamey</i>	124



## CONTENTS

### VOLUME III - COST AND MANAGEMENT ACCOUNTING

37	Progenitors of modern management accounting concepts and mensurations in pre-industrial England <i>M. E. Scorgie</i>	1
38	British entrepreneurs and Industrial Revolution evidence of cost management <i>R. K. Fleischman and L. D. Parker</i>	31
39	The development of industrial cost and management accounting before 1850: a survey of the evidence <i>J. R. Edwards and E. Newell</i>	48
40	The construction of cost accounting systems in Britain to 1900: the case of the coal, iron and steel industries <i>T. Boyns and J. R. Edwards</i>	72
41	Market pressures and the development of costing practice: the emergence of uniform costing in the U.K. printing industry <i>F. Mitchell and S. P. Walker</i>	102
42	The development of industrial accounting in Britain and France before 1880: a comparative study of accounting literature and practice <i>T. Boyns, J. R. Edwards and M. Nikitin</i>	136
43	The history of management accounting: relevance found <i>A. Loft</i>	182
44	The search for gain in markets and firms: a review of the historical emergence of management accounting systems <i>H. T. Johnson</i>	209
45	Management accounting and the Calvin Company: a case study <i>C. McWalters</i>	220
46	Cost accounting, controlling labour and the rise of conglomerates <i>T. Hopper and P. Armstrong</i>	251
47	Accounting and the construction of the governable person <i>P. Miller and T. O'Leary</i>	299
48	Managing it all by numbers: a review of Johnson & Kaplan's "Relevance Lost" <i>M. Ezzamel, K. Hoskin and R. Macve</i>	346

## CONTENTS

49	Reappraising the genesis of managerialism: a re-examination of the role of accounting at Springfield Armory, 1815-1845 <i>K. Hoskin and R. Macve</i>	373
50	Keeping the record straight: Foucauldian revisionism and nineteenth century US cost accounting history <i>T. Tyson</i>	402
51	Expanding the dialogue: industrial revolution costing historiography <i>R. K. Fleischman, L. P. Kalbers and L. D. Parker</i>	419
52	The Boulton & Watt case: the crux of alternative approaches to accounting history? <i>R. K. Fleischman, K. W. Hoskin and R. H. Macve</i>	441
53	The development of accounting in mid-nineteenth century Britain: a non-disciplinary view <i>T. Boyns and J. R. Edwards</i>	474

## VOLUME IV - PROFESSIONALISATION OF ACCOUNTING

54	Accounting and "countinghouses": an analysis and commentary <i>G. J. Previts and T. K. Sheldahl</i>	1
55	The professionalisation of accounting: a review of recent historical research and its implications <i>B. P. West</i>	11
56	A professional project - the case of accountancy <i>K. M. Macdonald</i>	36
57	Mutual self interest - a unifying force; the dominance of societal closure over social background in the early professional accounting bodies <i>M. J. M. Kedslie</i>	60
58	The genesis of professional organization in Scotland: a contextual analysis <i>S. P. Walker "</i>	11
59	Social closure and occupational registration <i>K. M. Macdonald</i>	113
60	The dynamics of "closure" amidst the construction of market, profession, empire and nationhood: an historical analysis of an Australian accounting association, 1886-1903 <i>W., F. Chua and C. Poullaos</i>	133

## CONTENTS

61	Corporatism and structural change in the British accountancy profession, 1930-1957 <i>S. P. Walker and K. Shackleton</i>	• 181
62	Organising the profession: a theoretical and historical examination of the development of the major accountancy bodies in the U.K. <i>H. Willmott</i>	233
63	Gender and the construction of the professional accountant <i>L. M. Kirkham and A. Loft</i>	270
64	Maintaining self-regulation: making "interests" coincide in discourses on the governance of the ICAEW <i>H. Willmott, D. Cooper and T. Puxty</i>	344
65	The professionalization of accountancy: a history of protecting the public interest in a self-interested way <i>T. A. Lee</i>	375
66	Changing management control strategies: the role of competition between accountancy and other organisational professions <i>P. Armstrong</i>	399
67	The rise of the professional accountant in British management <i>D. Matthews, M. Anderson and J. R. Edwards</i>	427
68	The development of accountancy links in the Commonwealth <i>T. J. Johnson and M. Caygill</i>	454
	<i>Index</i>	• 487