



## BRITISH MANAGEMENT ACCOUNTING RESEARCH: WHENCE AND WHITHER: OPINIONS AND RECOLLECTIONS

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This paper is about the development of cost and/or management accounting research in Britain. The authors are three researchers active in this area from the 1970s until the present. The history has not been constructed from careful archival reconstruction of events, or publications, or surveys of colleagues. Rather, it is a personal joint recollection of how the area grew by three scholars involved in this process and perhaps having spent too long in bars discussing it. As history this paper must be carefully covered by caveats—it may be more revealing of the attitudes, perceptions and preoccupations of a set of scholars, than an exact chronology of events. Nevertheless, we hope that even this may be of curiosity. Having traced the chronology of British management accounting research, the paper concludes with the authors' assessment of British research contributions up to the turn of the twentieth century. This includes a review of the current situation, insofar as it can be discerned and, even more tentatively and with trepidation, possible future prospects for British management accounting research.

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### INTRODUCTION

Non-British scholars sometimes assume that because Britain is steeped in history and has many old universities, then British academic management accounting research has a long lineage. Such views are wrong. British managers, consultants and engineers, often working with their North

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American counterparts, were pioneers of cost accounting techniques in the late 19th and early 20th centuries (Solomons, 1968). However, British academic research in this area developed much later. For example, Tony Lowe, who became professor of accounting at Sheffield University in 1972, claims that his lectureship in management and cost accounting at the London School of Economics (LSE) in the late 1950s was the first university appointment in that subject in Britain. John Perrin, subsequently a professor at Warwick and then a colleague of Tony Lowe, claims that his Ph.D. from LSE in the late 1950s was the first in accounting from an English university.<sup>1</sup>

Cost accounting was taught in Britain from the end of the 19th century, but initially (like other branches of accounting) this was mainly in Mechanics Institutes, technical and commercial colleges and, later, by correspondence courses.<sup>2</sup> A major impetus came from the formation of the Institute of Cost and Works Accountants (now called the Chartered Institute of Management Accountants—CIMA) in 1919. This newly created professional association, drawing from cost clerks and managers in industry involved in financial matters, delineated a new occupation of cost accountant and tried to control entrance by examinations and experience. To a degree they were copying the professional qualifying structures of financial accountants and auditors in the various chartered accounting bodies (especially what is the now Institute of Chartered Accountants in England and Wales, ICAEW—see Loft, 1986).

The ICAEW viewed with horror and distaste any prospect of recruiting members tinged with 'trade' and who wished to be paid during apprenticeship, rather than paying accountants for the privilege. The addition of cost accounting to the syllabuses of other English professional accounting associations came much later. Despite a large proportion of its members entering financial management positions in industry, the ICAEW were the last British accounting body to add costing to their syllabuses. In order that their students 'should keep pace with the growing demand for what is sometimes called dynamic costing and management accounting, the final examination syllabus of the Institute was extended in 1957 to cover these subjects' (ICAEW, 1966, p. 124).

Especially in England, preparation for professional accounting examinations was conducted outside the universities, through correspondence courses, and evening or day release classes at technical institutes and, more recently, private 'cram' colleges. However, the involvement of universities in professional syllabuses, teaching and examinations was minor. Professional examinations remained highly technical, procedural, and informed little by academic research. Even today it is still not unusual to come across professionally qualified accountants who do not know the existence, never mind the content of, academic accounting research. Given their practical bent and academic isolation, it is not surprising that the professions conducted

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