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# The Empire Strikes Back? An exploration of centre–periphery interaction between the ICAEW and accounting associations in the self-governing colonies of Australia, Canada and South Africa, 1880–1907

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## Abstract

British imperialism not only changed borders, it made the British model of accounting associations and the imaginary of ‘professional accounting men’ known to spaces far from the metropolis (mother state). Imperialism was thus integrative in this sense. In administrative terms, however, a very large, differentiated and spatially dispersed Empire became expensive. It could not be ruled uniformly or in detail and different governance structures emerged. In the settler colonies, relatively autonomous ‘self-government’ embodying variants of British precedents and institutions, provided a loose coupling of centre and periphery. The accounting associations that developed in this type of colony were, then, not compliant clones of the centre but hybrids reflecting the specificity of place and British accommodation of peripheral demands. The result was the emergence of an imperial accountancy arena. These empirics contribute to our understanding of the nineteenth century professionalisation of accounting as a cross-border phenomenon by showing how the strength of weak ties between parts of a periphery characterised by inter-colony differences (as well as similarities) imposed constraints on the imperial centre. © 2002 Elsevier Science Ltd. All rights reserved.

## 1. Aims, review and rationale

The aim of this paper is to throw further light on how the state-profession nexus impacted upon the early professionalisation of accounting. It does so by examining interactions between the Institute of Chartered Accountants of England and Wales (ICAEW) and accounting associations in self-governing colonies in Australia, British North America and southern Africa in the period 1880–1907. It was during this period that the ICAEW

emerged as an imperial player in response to colonial provocation mediated through state agencies in both the imperial centre and the colonial periphery. Invariably, the Colonial Office in the imperial centre and state agencies at various local levels were drawn into cross-border negotiations and skirmishes about professional jurisdictions (‘turf’).

In pursuing its aim, this paper continues a substantive research tradition specifically interested in mapping connections between state and profession in the context of empire. It is best read in conjunction with work such as Johnson and Caygill (1971), Johnson (1973, 1982), Parker (1989), Chua and Poullaos (1993, 1998), Carnegie and Parker

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(1999) and Annisette (1999, 2000). Whilst Johnson and Caygill noted that profession state-dynamics in widely dispersed locales could interact in the “age of empire”,<sup>1</sup> they nevertheless highlighted the agency of the imperial centre. Subsequent work has begun to address the impact of the periphery on the centre and on the construction of local autonomy in an imperial context [e.g. see Chua and Poullaos (1993, 1998) and Carnegie and Parker (1999) on Australia]. However, these works do not consider the impact of the interactive periphery on the imperial centre; or the emergence of an imperial accountancy arena more generally. The present paper seeks to take this next step with respect to the self-governing colonies. In so doing it explores further the impact of the age of empire on the early professionalisation of accountancy (in Britain’s sphere of influence).

Why is our aim worth pursuing? Firstly, because at the dawn of a new millennium, accounting researchers are grappling with various readings of twentieth century ‘globalisation’, ‘borderlessness’, ‘internationalisation’ and ‘harmonisation’. Yet, erasing borders is not a recent phenomenon. A century earlier, for example, Western empire-builders (most notably Britain, France, Germany, the USA, Belgium and Russia) had erased national borders at an unprecedented rate. In 1800, Western powers claimed 55% but actually held approximately 35% of the earth’s surface. By 1878, the proportion held was 67% and, by 1914, Europe held some 85% of the earth as colonies, protectorates, dependencies, dominions, and commonwealths (Magdoff, 1978; Said, 1994). Said argues that globalisation was first established and made possible by the modern empires. He also writes that discussions of the present often involve animated appeals to the past; partly because there

<sup>1</sup> Concomitantly, the era of industrial capitalism and modernity [see Hobsbawm, (1987), especially chapter 2]. Think also of the rise of the corporation, the concentration of economic power, the emergence of radically transformative technologies; the massive expansion of production, trade and credit; the intense deepening of capital markets and economic cycles; the rise of consumerism, the spread of urbanisation, etc. — in other words, the very stuff of functionalist analyses of the need for accountants. These factors were associated with bankruptcy and insolvency work, insurance assessment, audit, the design of accounting systems for new kinds or scales of enterprise and so on.

remains uncertainty as to whether the past really is past (and concluded) or whether it continues (albeit in different forms) in the present. Our paper is premised on one side of this uncertainty. It is conducted in the belief that a study of professionalisation projects in the ‘age of empire’ will enable us to better grasp similar projects of collective mobility in the ‘age of the Net’.

Secondly, it builds on the existing professionalisation literature and helps fill in gaps in that knowledge base. It is now clear that mapping the state-profession axis is crucial to understanding the professionalisation of accounting. It is state agencies, for example, that decide whether to permit accounting associations to ‘self-regulate’ and the extent to which these associations may exclude particular classes of practitioners from association membership or from state-sanctioned registers. State agencies also control the degree to which accountants are permitted monopolistic access to certain forms of work (e.g. audit, insolvency, tax). Little wonder, then, that Torstendahl (1990) sees the state as one of the most important friends (or foes) of the professions, while Johnson (1982) argues that “professions are emergent as a condition of state formation and state formation is a major condition of professional autonomy — where such exists” (p. 189).

The capacity of the state to be a friend or foe takes on added dimensions in an imperial setting in comparison to a national one. For a start, a multiplicity of widely dispersed state agencies enters the picture. At its height, the British Empire stretched from Canada, the Middle East, large parts of Africa, India, sections of South-east Asia, to Australia and New Zealand; and included numerous islands in the Atlantic, Pacific, Mediterranean, Indian and Caribbean Oceans. Relationships between state agencies were complicated by problems of communication and governance across great distances and varying social and geographical terrains; and by power relations as between centre and periphery. It is clear, for example, that the activities of the British imperialist state profoundly influenced the development and operation of the British accounting profession and the professionalisation of accounting in its colonies (see, in particular, Johnson, 1973, 1982;

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