



ELSEVIER

Available online at www.sciencedirect.com

SCIENCE @ DIRECT®

Accounting, Organizations and Society 31 (2006) 445–507

Accounting,
Organizations
and Society

www.elsevier.com/locate/aos

Accounts of change: 30 years of historical accounting research

Christopher J. Napier *

School of Management, University of Southampton, Highfield, Southampton SO17 1BJ, UK

Abstract

Over the past three decades, a desire to understand the processes of change within accounting, and the contribution made by accounting to broader societal and organizational change, has stimulated a substantial body of historical research in accounting. Labelled as the “new accounting history”, this diverse collection of methodological approaches addressing a wide range of problems has made possible the posing of new questions about accounting’s past. The understanding of what counts as accounting has broadened, a greater awareness of how accounting is intertwined in the social has emerged, voices from below have been allowed to speak, while accounting has been seen to be implicated in wider arenas, with networks of practices, principles and people constituting varieties of “accounting constellations”. The paper reviews the central contribution of *Accounting, Organizations and Society* to the emergence of the new accounting history, and suggests some directions in which this may develop in the future.

© 2006 Elsevier Ltd. All rights reserved.

Introduction

Accounting has changed, is changing, and is likely to change in the future. This statement might almost be regarded as a truism. Claims about change permeate both popular and academic management and accounting literature. Professional accountants and their organizations present themselves as leaders of change. Accounting methods,

techniques, ideas and practices, those accounting and those accounted for, the roles of accounting within and between individuals and organizations, the place and significance of accounting in society—all of these differ in 2005 from 1975 or earlier. Yet how well do we understand how accounting changes? Can we show and explain, as Hopwood (1990, p. 16) puts it, “how accounting became what it was not”?

The journal *Accounting, Organizations and Society* was founded by Hopwood at a time when many accounting scholars and practitioners were beginning to recognize that accounting was

* Tel.: +44 23 8059 5318; fax: +44 23 8059 3844.
E-mail address: C.J.Napier@soton.ac.uk

going through a period of transition. As Hopwood was to state in the inaugural issue of the journal:

Unfortunately, however, although recognized as important, all too often accounting has been seen as a rather static and purely technical phenomenon. Nothing could be further from the truth. The purposes, processes and techniques of accounting, its human, organizational and social roles, and the way in which the resulting information is used have never been static. The economic distinctions drawn by accountants and the methods which they use are themselves creations of the human intellect and reflect social as well as economic evaluations. They have evolved, and continue to evolve, in relation to changes in the economic, social, technological and political environments of organizations (Hopwood, 1976, p. 1).

Yet how could change in accounting be understood? One approach that was perhaps already implicit in Hopwood's first editorial was to become more explicit a few issues later. This approach was accounting history. Hopwood's call for historical studies was couched in terms that would later be labelled as "traditional", but nonetheless it represented an awareness that historical studies could be an important source of understanding of the roles of accounting in organizations and society:

Accounting as currently practised, and its historical development, highlight the evolutionary and contingent nature of the subject in a way that is invariably absent from the manuals of received knowledge. Rather than being static and purely technocratic, accounting has had, and hopefully still has, the potential of being a responsive and adaptive calculative technology that can relate to and facilitate broader processes of enterprise and social development.

Such an evolutionary perspective raises many issues that are particularly salient at the present time. It encourages us to consider the institutional processes that can both facilitate and constrain the development of accounting. It might even point to the desirability

of considering the impact that the professionalization of the accounting craft, and later governmental or regulatory standardization, had on the adaptability of the technology. The relationship of accounting to organizational power structures, and the attendant pressures to maintain the organizational status quo in terms of the preservation of existing organizational relationships, languages of discourse and ways of defining the scope of the problematic, also need further inquiry in this respect (Hopwood, 1977, p. 277).

In this paper, I review the ways in which a literature of accounting history developed in *AOS*. In Accounting history and *AOS* section, I briefly analyze the extent to which historical papers have appeared in the journal in different periods, and comment on some common themes. In Accounting, change and history section, I look more closely at the value of historical research in accounting, and discuss how some technical and scholarly approaches to understanding accounting, by adopting a "present-timeless" (Hacking, 1995, p. 299) view of accounting, run the risk of removing accounting from its temporal context. The new accounting history section chronicles the emergence of the "new accounting history", and Themes in the new accounting history section examines more closely three of the principal themes of historical research published in *AOS*: accounting, power and knowledge; accounting's professionalization project; and new understandings of accounting's roles in representing the economic. Finally, Appraisals and prospects section assesses the contribution of historical accounting research as published in *AOS*, and sets out some possible future directions.

Accounting history and *AOS*

As Table 1 shows, historical research was slow to emerge in *AOS*. In the first 10 years of the journal, only 13 historical papers were published. However, among these papers were early examples of two theoretical perspectives that would become dominant in the journal in later years: the political

متن کامل مقاله

دریافت فوری ←

ISIArticles

مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات