

Historiography for the new millennium: adventures in accounting and management

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Abstract

This paper reflects upon the status of historical research in the contemporary accounting and management research literature, briefly revisits some of its fundamental methodological dimensions and considers the multiple potential roles which it has the capacity to fulfill. The author then selects a number of methodological and research subjects which show signs of maintaining their momentum or deserve experimentation or increased application. These include the historical narrative, "macro" literary style narrative histories, business history lessons for accounting and management history, critical theory informed research, emerging social history, and opportunities for research employing oral and visual history. The paper concludes with reflections on the dividends for the individual historian and the historical research community that may accrue from opportunities taken up in the new millennium.

Keywords: *historiography; narrative; business history; critical history; social history; oral history.*

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The appeal of history to us all is in the last analysis poetic. But the poetry of history does not consist of imagination roaming at large, but of imagination pursuing the fact and fastening upon it. That which compels the historian to 'scorn delights and live laborious days' is the ardour of his own curiosity to know what really happened long ago in that land of mystery which we call the past The dead were and are not. Their place knows them no more and is ours today. Yet they were once as real as we, and we shall tomorrow be shadows like them.

George Macaulay Trevelyan¹

Introduction

The generations of humanity alive today are privileged to be witnessing the transition into the third millennium of the Christian calendar. This affords us historians an appropriate opportunity for pausing to reflect upon the state of our historiographic craft and its developmental directions as we embark upon the twenty first century. Historical research in accounting and management presents two quite contrasting images. On one hand it is barely recognised by the self-proclaimed "mainstream" positivist empiricist research community which largely fails to see the value of historical research and remains decidedly sceptical of its "unscientific" methods. On the other hand, in the closing decades of this century, historical research in accounting, and more lately management, has experienced a quite remarkable surge of interest and involvement spanning histories of thought and practice, institutional, biographical, social and critical histories. Often accounting historians in particular have found themselves at the cutting edge of contemporary policy debates and critiques and other researchers have turned to historical method as a path to researching questions of current importance for accounting policy and practice. Along with an upsurge in historical subjects being investigated, journals publishing historical scholarship, and the number of contemporary accounting and management researchers turning to historical research, have come considerable developments in methodological writing specifically directed towards the accounting and management history disciplines. This has enhanced the sophistication and overall validity of research undertaken in the field, as scholars have consciously reflected on the methodological foundations of the discipline, the alternative applications of method, and the debates between differing schools of thought. All this has left us at the end of the twentieth century with an enormous variety of subjects being addressed by historians and a rich reservoir of methodological thought. We stand on an exciting threshold.

The historiographic discussion and advocacy in this paper are directed towards both accounting and management research. This is a deliberate reflection of my contention that the two disciplinary areas share much in common. Indeed from the early writers on management such as Urwick (Gulick & Urwick, 1937;

Urwick, 1956), Follett (Metcalf & Urwick, 1941), and Fayol (1949), we can observe both direct and indirect references to the intersection between accounting and management as well as common concerns with such aspects as planning, control, budgeting, decision-making. Both areas have their technicist, socio-political and behavioural dimensions and often the histories of their development are intertwined. It is therefore to be expected that they will share much in common from a historiographic/methodological research perspective.

This paper offers a further opportunity for scholars to reflect upon the state of accounting and management historiography and to consider some of the opportunities that lie ahead of us for future research approaches, related subjects and styles of writing history. Where do we as historians stand in relation to the dominant "presentism" and "scientism" of our age? What are the essential features and contributions of historical research to our disciplines that we should seek to preserve and enhance? Just what options do we have available to us from the multiple, and sometimes conflicting roles that are ascribed to historical research? These questions will be considered here, along with a selection of features from the historiographic terrain, some of which have already emerged and continue to develop, and others which have surfaced in the general community of historians but which still await more intensive utilisation by accounting and management historians. These include the use of narrative, the writing of "macro" histories, the lessons of business history for accounting and management history, the ongoing application of critical theory "lenses" to archival data, the writing of social histories, and opportunities for increasing employment of oral history and visual history methods. Finally the paper considers the intrinsic rewards to those who undertake historical research. What this paper aims to do is to assist historical scholars to progress just a step or two further down the road - better understanding who we are, what we do, why we do it, and what possibilities and challenges lie ahead of us.

Presentism, scientism and history

Arguably, much of accounting and management research remains stuck in a "presentist/scientist" mode. Its general move away from the normative research of the 1950s and 1960s towards the positivist empiricist research of the 1970s and 1980s was ostensibly held out to be a progression in terms of the associated rigorous statistical testing of deductively derived hypotheses, and the development of predictive models of economic and human behaviour. We became experts at "scientifically" determining answers to "what is" and predicting the outcomes of the confluence of tightly defined variables. Accounting and management researchers developed a pronounced reluctance to move beyond their strictly derived empirical observations of current practice - hence their reluctance to position their "snapshot" results within a longitudinal time frame, to seek deeper

understanding of the micro-processes underlying their predictive models, or to link the implications of their findings to policy development. Indeed it could be said of much contemporary empirical accounting and management research, that it is ahistorical, decontextualised, at times rarefied in its econometric or behavioural modelling, and increasingly unintelligible to policymaker and practitioner alike.

Have we entirely lost the plot? The answer would seem to be - not entirely. The 1980s and 1990s have seen the rise of a considerable variety of accounting and management research subject areas and methodologies that do attempt to address some of the gaps just alluded to. We have witnessed a growth in research literature concerned with critiquing the structures, policymaking, and ethical codes of the accounting profession; gender in accounting; social and environmental strategy and disclosure; public sector management and accounting change; accounting communication; not-for-profit sector accounting and management; accounting, literature and the arts and much more. Theoretical perspectives being applied particularly in the accounting field have literally mushroomed in the past two decades. They include Labour Process, Habermasian, Foucaultian, Giddensian and deconstructionist informed research. In search of grounding studies closer to the field in which actors operate, and inductively deriving enhanced understandings and explanations of processes in their holistic context, qualitative research methodologies have been increasingly in evidence in our literature. They range from field based case study, to ethnography, grounded theory, semiotics, participant observation, and historical methodologies.

The array of journals supporting these subject areas and methodologies is considerable, with journals such as *Accounting, Auditing & Accountability Journal (AAAJ)*, *Critical Perspectives on Accounting (CPA)*, and *Accounting, Organizations and Society (AOS)* being in the vanguard. These journals include the publication of historical research in their methodological and subject area scope. Specialist history journals also now include *The Accounting Historians Journal (AHJ)*, *Accounting, Business and Financial History (ABFH)*, *Accounting History (AH)*, and *Journal of Management History (JMH)*. Major national and international research conferences at which history papers are regularly presented now include the Manchester Interdisciplinary Perspectives on Accounting Conference, the Critical Perspectives on Accounting Conference in New York (convened by the CPA journal), the Asia Pacific Interdisciplinary Perspectives on Accounting Conference (convened by AAAJ), the Academy of Accounting Historians annual conference typically held in the USA, the Accounting, Business and Financial History Conference convened in Cardiff by the ABFH journal, and now the Accounting History International Conference convened for the first time in 1999 by the AH journal in Melbourne. Thus we have witnessed the development of a very sizeable community of scholars in the historical, qualitative and critical research traditions who together now constitute a formidable mainstream in their own right.

It is encouraging to find the array of research agendas being pursued by this new “conglomerate mainstream”. They include the addressing of many of the gaps in accounting and management research of the 1970s and 1980s - longitudinal, contextual, and holistic studies that seek to penetrate and understand process, interaction, and socio-political and institutional environment from constructivist, interpretivist and critical perspectives. These developments have given rise to experimentation, debate, critique and a setting of contemporary policy and practice issues within their historical and contemporary contexts. This prompts the question of history’s essential contribution and ongoing role in this surge of developing research agendas now clearly evident in the accounting and management disciplines.

Preserving the essence of history

As a social science, the management discipline is inevitably historical. Its development is benchmarked by historiographical landmarks that give structure and coherence to the institutionalized and intellectual make-up of the discipline (Bedeian, 1998, p.4).

Historical research in many senses shares similar objectives to positivist research studies in accounting and management - describing phenomena and discovering relationships between their components, influences and outcomes, and explaining those phenomena (Flesher & Samson, 1990). The historian is less likely to focus on predicting events or outcomes as the positivist researcher is prone to do, but nonetheless the historian is more likely to critique events, their context and outcomes and to apply historical findings in influencing contemporary thought. Of course some historical research in accounting has attempted to identify cyclical patterns of change over time. Lewis *et al.*'s (1984) study of the patterns of development in financial reporting to employees, and Nobes' (1992) case study of the cyclical pattern of standard setting with respect to the treatment of goodwill, are but two examples. While Nobes is prepared to propose a model that might serve as a basis for prediction, Lewis *et al.* arguably conform to the majority of explanatory historical studies that in privileging of the importance of the unique historical context that shaped these cycles, refrain from offering predictive models. The latter approach conforms to the reservations concerning the use of history as a foundation for prediction of specific events and the reluctance to engage in simplistic system building expressed by leading historiographers such as Tholfsen (1967), Thomson (1969), Atkinson (1978) and Barzun and Graff (1985). Their position is best summarised by Edward Carr's argument:

... prediction, if such it can be called, can be realized only through the occurrence of unique events, which cannot themselves be predicted. But this does not mean that inferences drawn from history about the future are

worthless, or that they do not possess a conditional validity which serves both as a guide to action and a key to our understanding of how things happen (Carr, 1961, p.69).

The gulf between historical and positivist social science research ought not however to be underestimated. Too often accounting and management historians have been seduced into attempting to mimic positivist methods or justify their work in positivist terms. Yet historical and positivist research are intrinsically different. Positivist research privileges an ideology of abstract, non-contingent, context free and value free variables. It certainly seeks to explain phenomena in terms of cause and effect, but is prone to formally modelling variables, mathematically and statistically representing their relationships and searching for formal schemata for predicting outcomes. Historical research centres on documenting and explaining contexts, causes and consequences of events, decisions and relationships (Bedeian, 1998). With the possible exception of cliometrics, it demurs from any preoccupation with abstracting measurable variables, formally modelling causes and effects, and explaining relationships in quantifiable terms. It is concerned to grapple with events, relationships and their historical context in holistic terms. In this way it stands firmly embedded in the qualitative research methodology tradition.

The North American historian, Patti Mills, has warned of the dangers of attempting to equate history with social science research - namely what she calls the "laboratory syndrome", reading the present into the past, and determinism. The laboratory syndrome occurs when for example, agency theorists attempt to use a set of historical stock price data from the nineteenth century as a laboratory test to demonstrate some aspect of their theory. This is clearly an ahistorical, decontextualised use of such data and the approach is fatally flawed. Reading the present into the past occurs, for example, when researchers attribute contemporary actors' motivations to actors of long ago. This for instance can result in primary economic motivations operating in some organisational settings today being inaccurately imputed to eighteenth century manager motivations which may have been a combination of duty, custom, and social paternalism. Social science positivism, despite its veneer of statistical probability, still largely evinces a deterministic attitude in attempting to identify the fewest possible predictive variables that will allow accurate forecasting or manipulation of desired outcomes.

With her colleagues Dick Fleischman and Tom Tyson (Fleischman *et al.*, 1996a) Mills offers some useful distinctions, though generalised, between history and the social sciences. Some of these include the observation that history studies the past while the social sciences use examples from the past. Historical reasoning is largely idiographic (inductive), while social science reasoning is predominantly nomothetic (deductive). The social sciences tend to use the snapshot approach - studying events in isolation, whereas history examines the sequence and context of

events. More recently Oldroyd (1999) has argued that accounting historians have adopted a social science approach to their historical analysis and writing, and that under the influence of the critical historians, whose work will be briefly discussed later in this paper, they have tended towards general causal theorising. This he warns, can be carried to excess given the unpredictability “of accident and personality”, and he counsels for more modest claims in the light of the limits of historical reasoning and future uncertainty.

What is so important about the contextualisation characteristic of historical research is that past institutions, roles and cultural forms are metamorphosed such that the past continuously informs the present (Bedeian, 1998). Management and accounting institutions, concepts, processes and techniques are what the past, contemporaneously reinterpreted and transformed, has made them. Context is crucial to our understanding of the social mores and attitudes of the period under study, assisting our understanding of how people of the period perceived their world (Fleischman *et al.*, 1996a) and hence illuminating our understanding of why they made the decisions and behaved in the ways that they did. Failing to contextualise our understandings and interpretations of the past can lead to distorted interpretations and representations (Bedeian, 1998). This has arguably happened, for example, in contemporary researchers’ presumptions that cost accounting had its genesis in the late nineteenth century, in their critiques of Frederick Taylor for his complete inattention to the human factor, or in attempts by some writers to classify Mary Parker Follett as a member of the classical management school.

So just what is the essence of history that merits it being accorded a special “place in the sun” in the accounting and management research literatures? Carson and Carson (1998) argue that it is a relevant and valuable form of knowledge that meets the criteria for recognition that include having distinctive central concepts and terminologies, distinctive ways of articulating and relating concepts, characteristic ways of adducing evidence, and characteristic techniques and methodologies. History can be constructed as an event or series of events capable of being represented in some factual manner, as a story of human experience interpreted by the historian, or as a process of learning about human experience in a disciplinary context such as accounting (Fleischman *et al.*, 1996a). Whichever path the historian takes, he or she is still primarily concerned with questions such as:

- What was?
- Why was that so?
- What follows from this past? (Gaffikin, 1992)

These are fundamental questions that ultimately have significant import for our understanding of how we came to be as we are today and for our decisions about what to do next!

Our effective addressing of these fundamental questions requires of us historians a familiarity with and appreciation of our historiographic heritage - the evolution of historical methodology, its twists and turns as demonstrated in the works of such notable historians of past ages as Herodotus, Thucydides, Voltaire, Gibbon, Ranke, Trevelyan, Collingwood, Toynbee, and Carr (Parker, 1997). The methodologies some of them pioneered continue to offer contemporary historians methodological choices and ways forward to this day. Much remains to be done in the historiographic education of accounting and management historians and postgraduate students. A wealth of methodological literature is available, including distillations of historiographic writings in the accounting and management disciplines that elucidate historical concepts of, and approaches to, historical construction; the nature of evidence; disciplining the historian's attitude; the nature of events, facts, and ideas; subjectivity and objectivity; identifying causes and conditions; interpretation and explanation; and discovery through writing (Previts *et al.*, 1990ab; Fleischman *et al.*, 1996a; Parker, 1997). These serve as the bedrock of historical scholarship.

Towards multiple roles

Though life must be lived forward, it can only be understood backward.²

Justifications for accounting and management history research can be mounted in both intellectual and utilitarian terms - intellectual, from the perspective of offering understandings of processes of historical change, and utilitarian from the perspective of yielding insights that contribute to our dealing with contemporary issues and problems (Carnegie & Napier, 1996). The question of the intellectual and utilitarian nature and objectives of accounting history in particular, has been debated previously in the accounting literature in the 1970s. The American Accounting Association's Committee on Accounting History (1970) argued that both ends are justifiable. However its particular definitions of the intellectual and utilitarian purposes of accounting history were roundly critiqued by Professor Louis Goldberg (1974) in an address to the then named Australasian Association of University Teachers of Accounting. In his view, the Committee's utilitarian definition claimed the already discredited power of historical prediction and implied a mechanistic view of the universe. Its intellectual view he considered to be circular and reliant on making a contribution to economic and business history.

The utilitarian-based argument for history's relevance has now come under increasing threat in today's technological, postmodern era. Critics argue that the world has now become so different from its past states, facing extraordinary global dangers and dilemmas, that the lessons of the past no longer apply to the issues of the present, and that history is too fragmented and incoherent to offer useful policy guidance (Hamerow, 1987). Such broad generalisations however, are all too easily

made, and the argument of a changed world unlike its predecessors, has doubtless been made many times over the period of recorded human history.

Accounting and management history does carry the potential to inform policy, as is evidenced by the penchant for exposure draft writers and standard setters to review histories of concepts and practices internationally as a foundation for their policy deliberations and recommendations (Funnell, 1996). By way of a leading example, the Financial Accounting Standards Board (1976) in the USA made extensive use of literature from as far back as the 1920s in its discussion of a conceptual framework for financial accounting and reporting. Despite questions being raised concerning its efficacy, we have also seen national political and economic policy being developed with reference to past experiences, even if proposed policies represent divergences from the past. History offers an organised way of studying the past rationalities for and circumstances surrounding decisions taken, connecting the human experience of the past to that of the present (Hamerow, 1987). Nevertheless it is important to recognise that history's ability to predict is limited by the uniqueness of each event or chain of events and their surrounding circumstances which are unlikely to ever be exactly replicated at a later date. Hence history offers explanation rather than prediction, laying a basis for informing present and future decisions by way of illuminating precedents rather than offering simple repeatable recipes (Carson & Carson, 1998).

So from a utilitarian perspective, what can history really offer? It is coming to be recognised as a heuristic rather than scientific discipline (Hamerow, 1987), and its future in this scientific era lies in proclaiming this uniqueness and difference rather than attempting the impossible task of emulating scientific methodologies characteristic of the positivist researchers in the social science tradition. It allows us to reflect upon what has "worked" in the past and what has not and why particular successes and failures appear to have eventuated. It offers precedents, probabilities and choices which nonetheless still require contemporary decision-makers to employ insight, imagination, sensitivity and leadership (Hamerow, 1987; Parker, 1997). "Founding father" of the Academy of Accounting Historians, Gary Previts (1992) argues that historical research must answer the "so what?" question - what difference will a particular research question and investigation make? This test may, of course, be applied to any form of research, but it is no less applicable to the historical field.

From an intellectual perspective, history in accounting and management can also play a variety of roles. One ontological position is that history is naturally instinctive to humanity, just as is art, music and literature. Rather than requiring justification, it can be regarded as "an essential and distinctive characteristic of all mankind" (Hamerow, 1987, p.238). History conveys a sense of identity to civilised societies, creating networks of connection between past and present communities (both general and professional), and conveying threads of belief and behaviour that

contribute to social and professional cohesion as well as facilitating introspection and debate. It represents civilisation's accounting for its own past, contributing to the lives of its citizens and integrating elements of the past and present (Hamerow, 1987; Funnell, 1996; Bedeian, 1998). On the other hand, it also offers a lively challenging of hitherto cherished or unquestioned assumptions, interpretations and beliefs, facilitating the scripting of multiple histories as we visit and revisit periods of the past, learning afresh and understanding more with each return, each alternative theoretical "lens" applied, each further piece of evidence uncovered.

Arguably historical research offers outcomes that exhibit both intellectual and utilitarian dimensions. This includes the placing of contemporary discoveries in their longitudinal perspective, namely the accumulated stock of knowledge on a subject over one or more centuries, thereby addressing the questions of how truly significant or new is a recent discovery (Parker, 1997). It also permits reflection on the linkages between what was (the past), what is (the present) and what might or ought to be (the future). Previts (1992) argues that so often we focus on what is and ought to be while forgetting what was, which while not necessarily holding the absolute key to matters of current concern, may nonetheless illuminate our contemporary deliberations. Thus in terms of its role, there is much to be said for Carnegie and Napier's (1996) contention that critical and interpretive historical research offer some of the most provocative and challenging contributions to accounting as it enters the twenty first century. We would do well to heed eminent historian J.H. Plumb, who in a book of his collected writings, warned that:

One of the greatest dangers brought about by professional historians' increasing myopia was their total indifference to the social purpose of their work (J.H. Plumb, 1998, p.154).

Rediscovering narrative

As our accounting and management history moves towards development of a historiographic literature, in our pursuit of greater methodological sophistication, and in justifying ourselves to our social science colleagues, have we forgotten something? Have we left anything behind? Arguably in our pursuit of objectives specification, defensibility of analysis and explanation, and general rigour in method, the power of the narrative has taken a back seat. Yet the narrative has been a cornerstone of historical writing since the very beginnings of recorded history. For many historians, narrative is the bedrock of their very concept of the nature of history, providing a means of organising events and giving them coherence. It attempts to capture, represent and articulate life as it is lived - a series of events that have beginnings and endings. For "traditional" historians, narrative reflects lived experience, the shape of the past reflected in historians' writing as they try to tell the story after it has been enacted (Funnell, 1996, 1998).

This view of historiography has been challenged by the self-styled "new historians" whose methodologies are informed by various critical theories. They have challenged the "neutral, disinterested, factual" claims of traditional historiography, regarding narrative as an interested rather than disinterested discourse. They seek to decode the latent messages hitherto undetected in narrative accounts of the past, regarding "truth" as being dependent upon the stated or unstated theoretical or philosophical framework employed by the historian. Critical historians informed by Marxian, Habermasian and other theoretical positions, warn of the capacity for narrative history to construct fictitious or mythical accounts of the past (Funnell, 1996, 1998). They have now turned their attention to both re-examining existing historical narratives through different theoretical "lenses" in order to demonstrate that the same evidence can be reinterpreted to produce different conclusions and to examining primary sources with a view to constructing, as Funnell (1998) puts it, counternarratives which contradict former accounting history narratives.

In his paper that won the Mary Parker Follett award for Volume 11 of *AAAJ*, Warwick Funnell (1998) pointed out that narrative is the ever present form of everyday life. It pervades our existence and thereby historical narrative reflects life itself. Indeed he argues that the critical historians have also found the narrative form to be inescapable and indeed invaluable. A recent example of contemporary management research into expatriate experiences and career cycles, has employed a narrative analytical methodology to penetrate the discursive patterns of expatriates' talk about their own career development (Peltonen, 1998). In medical social science and psychotherapy, a similar view has been promulgated, arguing that stories not only reflect human feelings and lived experience, but that healing often involves the telling, hearing and unravelling of stories about individuals' and groups' past lives, often to reach more fulfilling accounts of the past (Manning & Cullum-Swan, 1994; Llewellyn, 1999).

The inevitability of narrative is demonstrated for example by the "new" accounting histories which despite their critiques of traditional historical narratives, have themselves invariably employed narratives that exhibit a variety of different foci and explanations for the unfolding of events, the factors that influenced them, and the manifest and latent impacts of their outcomes. They have not as yet challenged the validity and efficacy of the narrative as some of their colleagues in other fields have done.

Even amongst the traditional interpretive accounting and management historians, historians such as Previts, Parker and Coffman (1990ab), concerned with developing a literature that emphasises interpretation and explanation, have critiqued what they considered to be a tendency amongst their peers to engage in the construction of antiquarian narrative histories devoid of explanatory power. Subsequently, some of these (Guthrie & Parker, 1999) have returned to re-employ

narrative with a view to offering interpretation and explanation using such frameworks as offered by Porter (1981). Porter argues that narrative provides both story and explanation. Events are not simply isolated occurrences but are forms of a temporal process that explain the pre-existing circumstances from which they arose. Events emerge from antecedent conditions and themselves become the antecedents of subsequent events. Thus for Porter, narrative and interpretation are unavoidably intertwined. The outlining of the events, their surrounding contexts over time, and their interrelationships with connected events, automatically involves both story telling, interpretation and explanation.

Narrative then, presents itself as a form of historical research, analysis and writing that holds promise for historians of all philosophical and methodological persuasions. Narrative can serve multiple roles. It can determine what is seen and believed about the past, it can justify and legitimise social arrangements, it can point to a particular set of explanations about the past or it can challenge existing explanations and social arrangements. The narrative can create bonds between and within various social or professional groups, providing them with shared interpretations and meanings about their past and present (Funnell, 1998). But narratives can go much further than this, particularly from a critical perspective. They can be employed to both configure and evaluate events rather than simply offering some chronological listing. They can attempt to reveal how conditions conspired to produce particular actions and what consequences were induced or avoided by those actions. Narratives can confirm previous beliefs or interpretations about the past, or they can surprise us by presenting what we thought to be familiar and well understood as something quite new, different and surprising. What narratives do is to offer form and meaning to the past, presenting it as events and themes, and implicitly supplying interpretations and explanations (Llewellyn, 1999). Indeed Waldman (1980) argues that interpretation is invariably delivered through the structure of the narrative, its organisation, arrangement, focus, selection of events, pace, repetition, juxtaposition, omission and emphasis. All of these can convey the attitudes and interpretations of the author.

That narrative can play a variety of roles and offer multiple stories and versions of stories is hardly surprising. Rather than retreating from it in a scientific abhorrence of its uncertainty and variety, accounting and management historians have the opportunity to embrace it for the multiple layers of new knowledge, the richness of context, the depth of accumulated understanding that it potentially offers. The argument for the advantages of a dialogue and a cumulative understanding being developed between historians of differing theoretical and methodological persuasions has already been comprehensively argued by Fleischman *et al.* (1996b). The inevitability of this logic is revealed by Waldman's (1980) assertion that all historians are a product of their age and that therefore it is important for historians to clearly recognise and declare their own beliefs,

assumptions and contemporary knowledge bases as influencing their construction of historical narratives. Thus it should not surprise us in the least that histories will be written and rewritten as layers of narrative, interpretation and explanation are developed with the elapse of time and the revisiting of archives by successive generations of scholars.

As Llewellyn (1999) points out, the narrative form of historical (and contemporary) writing and analysis offers the researcher a variety of plot typologies which can be employed - the romance, the comedy, the tragedy and the satire. Each of these takes a different approach to locating events and actors in time and space. They can be focussed on the past, the present or the future, and they have the capacity to resonate with audiences, for they represent fundamental experiences of life with which most can readily identify. If we do not engage our audience, then our scholarship is in vain, for it amounts to little more than private, personal reflection and fails to add to the stock of knowledge of our discipline - influencing the further reflection, research, teaching and practice in accounting and management. Thus our enhanced employment of narrative history requires us to assemble a credible story that *speaks* to our audience and that *tells* a story in a way that not only communicates but involves its readers and listeners in experiencing wonder, amusement, fear, admiration, or concern about the events and circumstances involved (Waldman, 1980; Tuchman, 1994).

A return to the "grand tour" literary narrative?

In accounting and management, historians' focus upon the specifics of concept, policy and practice and in our desire to understand and explain our discipline's past, we have often taken a micro-scope view of the research subject areas that we have addressed - either in terms of time period, or location, or level of institution etc. Is there a case for us to return to the grand narrative or grand tour exposition of some accounting and management features, offering a longer term, broader scope macro-scope view of their past? Can this be done in a way which both satisfies our standards of historical scholarship while at the same time allowing for a greater recourse to literary style than is currently evident in accounting and management history literature?

The grand tour style of published research studies can still be found in the accounting and management literatures. To name but a very small sample, Lee's (1990) study of the history of the world of accounting from a systems theory perspective takes a "broad sweep" view of accounting's history as a social system from the earliest times, through the Renaissance to the present day. Parker's (1986) historical text on the development of control concepts in the accounting and management literatures from the beginning of the twentieth century until the end of the 1970s, traced control concepts' developmental patterns, their contextual influences and underlying schools of thought, leads and lags, and interrelationships

for the major part of the century. *Pindur et al.* (1995) published a broad overview history of management ranging from the classical management movement, to the behavioural school, to the quantitative movement, and more recent schools of thought including systems and contingency approaches, strategic and Japanese management. Also in the management field, Abrahamson (1996) has called for scholars to study the fashion setting process in management as concepts and practices move in and out of vogue. This is clearly an area calling for a foundational macro-scope study of major movements in management fashion with respect to favoured practices over at least the twentieth century.

In considering any return to the grand tour narrative style of accounting and management history research, we might be well informed by the work and prowess of the famed historian George Macaulay Trevelyan, born in Warwickshire, England in 1876, educated at Harrow and Trinity College, Cambridge, made a Fellow of Trinity in 1898, made Regius Professor of Modern History at Cambridge in 1926, and Master of Trinity College, Cambridge 1940-1951. Trevelyan championed the grand literary style of historical writing and wrote for the general reader as well as the specialist student of history. He argued that the appeal and impact of history is in the final analysis, poetic! For him, the writing of history was, like the writing of poetry, an intrinsic part of English culture. Thus, in his view, history had both a literary and moral purpose (Parker, 1997; Plumb, 1988). He persisted in this view despite the onset of an increasing number of researchers who chose to treat history as a science and focussed upon evidence, analytical technique and statistics largely of interest only to specialists.

Plumb (1988) writes of Trevelyan's first major work *England in the Age of Wycliffe*³, that its narrative moves with exceptional speed, evoking the mood of Chaucer's England and offering clear and crisp analyses of human motivations and social causes. Cambridge's historians' increasing specialisation in economic, constitutional and diplomatic fields held little appeal for Trevelyan because he felt they lacked story, drama and the warmth of human life. Yet for historians in the accounting and management fields, we should be only too aware of such possible subjects and their potential for enlivened narrative discourse that lie waiting in our disciplines. For example narrative history written in a more engaging literary style would be an option for consideration by writers of institutional and biographical accounting and management histories. As a narrative, literary historian, Trevelyan nonetheless paid close attention to his craftmanship, being credited with the ability to evoke the mood of a period, to write with gusto, to carry the reader along at a "furious" pace. He could recreate not only a history of actions taken but of the warm human reality of the actors' lives. For these reasons he became established as the foremost literary historian of his time. His crowning achievement was his publication of *English Social History: a Survey of Six Centuries*, published in 1944 and whose sales have continued on to this day, well beyond 400,000 copies, read

by historians and non-historians alike (Plumb, 1988). In Trevelyan, we may find inspiration for allowing a greater role to the grand narrative in the twenty first century, and clues to new approaches to the writing of accounting and management history narratives that may break from the currently scientific style of writing we have arguably absorbed from our positivist research colleagues.

Experimentation with more animated and vigorous styles of historical writing may allow us to engage a far wider audience and so significantly increase the impact of historical research upon our disciplines. Accounting and management historians would do well to consult the writings of the contemporary historian Carolly Erickson (1980) whose historical writings on such subjects as Mediaeval Europe, Elizabeth I, King Henry VIII and Queen Victoria are exemplars of historical writing that engage the reader in an almost personalised story, conveying the experience of being there.

Lessons from business history

Potential synergies between business and accounting history have already been alluded to by writers such as Parker (1997) and Mathias (1993) who points to the insights accounting history can offer to the analysis of a management system and related decision-making in the business history of an organisation, and the contextual background to accounting that business history can provide. However there are a number of potential lessons which can be learned by accounting historians from their business history colleagues' introspections about their own craft.

Mathias (1993) for example, warns of two potential dangers which both business and accounting historians face - the pursuit of narrow paths of inquiry undertaken in an uncritical manner. This is despite his observation that the business history field could be viewed as somewhat eclectic, with some studies offering a broad brush picture of organisational life and events in the past. The "narrowness" indictment may largely be attributed to the predominance of single company case studies being the primary format of most business histories (Harvey & Jones, 1990; McKinlay, 1992; Ville, 1992). The "uncritical" indictment may largely be attributed to the predominance of business histories that have been commissioned by companies requiring largely narrative, laudatory histories of themselves as illustrated by the following critique:

... its content is necessarily shaped by the need for the author to give his client something approaching what he wants. And what he normally wants is a narrative history of Snooks & Co., warts and all maybe, but still recognisably Snooks, *not* a comparison of Snooks with other companies, *not* an analysis of how Snook's business behaviour supports or refutes the theories of X, Y or Z (Coleman, 1987, p.142).

The other not unrelated concerns that have been voiced about business history have included its lack of a strong line of supporting theory, its tendency to being too personalised⁴, paying excessive attention to trivial detail in company histories, and remaining largely silent on potentially relevant theoretical and historical debates. In addition there has been criticism of the quality of historical case studies produced, including uncritical perspectives applied, length of narrative devoted to minor matters, failure to properly consult archival sources, and lack of any accounting for contemporary historiographic and historical debates (Coleman, 1987; Ville, 1992). Clearly a related argument can be made here for historians' familiarity with some of the relevant fundamentals of case study and field research methodology, bearing in mind the limitation that possibly with the exception of oral historians, they have only indirect access to the field through the archival records.

The concern about uncritical approaches also resonates with Harvey and Jones' (1990) charge that British historians' were reluctant to deal with "new economic history" and the implications of Alfred Chandler's conceptual frameworks. They attribute this reluctance to embrace change "an excessive attachment to the empirical method, innate conservatism, and an insularity of mind", although they do credit business historians with more positively welcoming the insights offered by Chandler's work.

Consistent with the arguments mounted in the previous section of this paper for a more literary narrative style of history that attracts and engages a wider contemporary audience, business history critics have also noted the failure of business history to influence the burgeoning corporate strategy literature (McKinlay, 1992). This stands in marked contrast to Chandler's impact on contemporary management and accounting literature and practice. Chandler generalised his observations and forged new concepts, thereby providing a framework for future research and action. Consequently his work is now cited across disciplines including economics, sociology, organisational theory (Harvey & Jones, 1990). Again, the power of writing style to advance a study's impact should not be underestimated. Coleman (1987) reports that *The Economist* once published a listing of 600 books essential for reading by international managers and included only *one* business history. The editors specifically complained that company histories were mostly "paralysingly narrow and dull" and that academics concerned with scholarly respectability were often "cautious, jargon-ridden and out of date". If accounting and management history are to take their place "in the sun" in the new millennium, they would do well to heed the lessons being offered by business history critics.

The ongoing march of critical history

A milestone in the incursion of critical theory researchers into the historical field was the paper by Miller *et al.* (1991) on the "new accounting history". They summarised and heralded this new phenomenon. In it they signalled the pluralisation of methodologies, the disparate range of emerging research issues and questions, and the multidisciplinary of informing theories and methods. The new accounting historians questioned the Whig inspired view of history's inexorable march towards progress, the nature and achievability of objectivity and neutrality, and the nature of facts. At the same time, Miller *et al.* (1991) saw them as offering an approach to the past that drew on a heterogeneous range of methodologies, that recognised and valued "fruitful ambiguity" in historical analysis, employed a broader definition of what constitutes historical accounting practice, penetrated relations of power embedded in the discipline, its institutions and practices, and identified and explicated the role of accounting in shaping and transforming social relations. All has not been "plain sailing" however, with traditional historians at times exhibiting signs of feeling under threat, some critical historians appearing to disavow alternative theoretical paradigms or "lenses" to their own particular allegiance, economic versus social explanations of historical being fiercely debated, and accounting's role as either decision facilitator or coercive controller being hotly contested (Carnegie & Napier, 1996). New accounting historians have tended more often to focus on the "discourse" surrounding and involving accounting rather than what they perceive to be its technician and calculative dimensions which have often been the focus of traditional accounting historians. The former group has conducted a crusade to expose hidden agendas, reveal the politicisation of related institutions and practices, and to critique accounting's mask of neutrality, independence and altruism.

Such developments have formed part of what is commonly referred to as the postmodern era. Postmodernism problematises conventional approaches to history, arguing that there is no one privileged reading or version of history. The metanarrative, being the grand tour narrative discussed earlier in this paper, is rejected (Parker, 1997). The postmodernists argue that there has never been and never will be a past that expresses some kind of essence. For them history as traditionally written, is self-referential, a problematical expression of various interests, and an ideological and interpretive discourse.

In fact history now appears to be just one more foundationless, positioned expression in a world of foundationless, positioned expressions (Jenkins, 1997).

Jenkins (1997) argues that histories are constructions that represent arbitrary ways of carving out territory in a field. For the postmodernist, they are theories about the past and how it can best be appropriated in the interests of any particular group.

Theirs is a relativist position in which facts and "reality" cannot exist independently of the historian, and in which what they see to be narrative "history-for-its-own-sake" must be supplanted by demystification, and by multiple perspectives, plots, voices and interpretations. These are the post-liberal, post-Marxist, post-western, post-industrial scholars who nonetheless disavow being identified as any one cohesive group. Their agendas have spawned or encouraged black, feminist, revolutionary and oral histories (Parker, 1997). Their entrance into the management literature has also more latterly commenced, once more questioning such conventional wisdom as the place of hierarchical elites, the role of management, and the primacy of technical rationality (Gephart, 1996).

In this whirlwind of variety, challenge and critique, historians of different methodological persuasions have found themselves either marginalised, defending their methodological presuppositions, or embarking on new research agendas. This has been so for historians from both critical, narrative or interpretive "camps"⁵. Yet the benefits to the discipline of history have already begun to emerge. In the first instance, the questioning and critiques of so-called traditional history propounded by critical historians have forced both narrative and interpretive historians to return to their methodological roots and to justify their positions and perspectives. This has not only better informed the historiographic debate, but has greatly enhanced the methodological foundations of traditional accounting and management history scholarship as well as offering a robust historiographic literature within these disciplines for critical historians to absorb, debate and further challenge. One fine example of the reflection and articulation of traditional historiography in a critical context has been presented by Fleischman and Tyson's (1997) sophisticated discourse on the role and justification of archival research. Through the particular focus offered by their theoretical lenses, critical historians too have presented new horizons and new understandings. The Marxists, with their focus on the material forces of production and related institutional superstructures, have raised some of the bigger and more important questions of history that accounting historians may have ignored in their more micro-scope studies of accounting practice. The Foucaultians' focus on power and knowledge relationships and roles have caused us to look again at the potential use of accounting for surveillance rather than purely informing, and the possibility that our history has been discontinuous rather than evolutionary and continuous.

These developments have presented a hitherto unique opportunity for the accounting and management history fields - the crafting of multiple histories from multiple perspectives via multiple methodologies (Fleischman *et al.*, 1996b; Bedeian, 1998). This has spawned a more eclectic reading of history encompassing social, political, cultural and ideological contexts in which institutions have operated. While in their early emergence and competition for space in the literature, critical and traditional historiography at times have exhibited a somewhat

combative tone, their co-existence in print, and in conference settings has greatly enlivened the historical discipline and advanced its overall appeal to young scholars, journal editors, and readers alike, as well as raising its profile in the general accounting research community and attracting an increasing number of scholars into the historical research field. Signs of similar developments are already evident in the management research community, with for instance the first critical management research conference having been conducted at the University of Manchester in July 1999.

Thus scholars such as Fleischman, Mills and Tyson (1996a), Fleischman, Kalbers and Parker (1996b), and Funnell (1998) have called for their peers to recognise the great opportunity for dialogue between the different paradigmatic schools of thought represented, and the potentially additive nature of the historical findings and interpretations that they produce. The richness and complexity of the accounting and management past have been well served by the surge of diversity, introspection and debate that has characterised its historiography since the arrival of the critical historians. This has laid an exciting foundation for the forward trajectory of historical research into the next century.

An emerging social history perspective

Social context represents a feature of the accounting and management history terrain whose importance has been recognised by interpretive historians and promoted by critical historians, particularly in the closing decades of the twentieth century. A more specific emphasis upon social dimensions of accounting and management history offers us a counterbalance to their hitherto strong economic context focus, and promises to identify and penetrate little explored layers of historical event, influence and outcome. Social history offers us an already developed avenue for embarking upon this journey.

Social history is itself somewhat amorphous in definition. Breuilly (1988) argues that the oldest view of social history is that it is the history of manners, leisure and other social activities. A subsequent view redefined it at the other extreme as the history of society, or societal history. A third view has presented it as concerned with people's experience rather than their actions, and at the level of the individual or groups, rather than society as a whole. But social historians are still divided as to the identity of their field, with views ranging from small scale economic history to a socio-political framework (Clark, 1988). From the experiential, individual-small group, and socio-political perspectives, social history focusses on "real life" as it was lived by "ordinary" people - in other words, the everyday. Thus arenas such as households, kinships, popular culture, disadvantaged and marginalised groups are opened for inquiry (Samuel, 1988). In some respects, it can be argued that despite its somewhat amorphous identity and scope, social history now occupies centre stage among the great variety of

historical research specialisms (Hopkins, 1988). This would greatly please Trevelyan whose work this paper has already been discussed. While contemporary historians have generally moved away from or rejected Trevelyan's generalist approach in favour of more professional, rigorous approaches to writing social history, his encompassing of the economic relations of different classes, the nature of family and household life, the conditions of labour and leisure, and their relationships to religion, architecture, music, learning and thought presents a formidable list of ongoing contemporary relevance (Cannadine, 1988).

Thus social history, or "history from below" (Sharpe, 1991) corrects or adds to histories that focus upon the leaders of institutions and events, and thereby offer a synthesis of traditional history written at the macro-level with the everyday experience of the period, circumstances or events by people lower down the hierarchy. It allows historians to restore a history to social groups who may have thought it was lost or who may have been unaware of its existence. Even more than this, it can be employed to critique and redefine the traditional mainstream body of historical knowledge.

History from below helps convince those of us borne without silver spoons in our mouths that we have a past, that we come from somewhere (Sharpe, 1991, p.38).

Yet social history written as the history of the everyday offers a host of new potentialities that include the analysis of the features and roles of routine or repetition in daily activities, a different way of "seeing" the achievements of the modern era through penetrating the underlying motivations for its historical shifts and transformations, a focus on small units⁶, and microhistorical reconstructions of individuals, their communities and contexts⁷. As such, the investigation of everyday situations and events facilitates an inquiry into countless historical lives, providing multidimensional insights into the modes of life of groups and classes. Care must be taken not to be lured into a romanticisation of this past through preoccupation with the exotic and the picturesque. Celebration of humanity must be accompanied by recognition of its discord as well. Nevertheless the everyday form of social history offers us an opportunity to cut across all sorts of artificial boundaries within historical scholarship to liberate unrecorded classes, perspectives and experiences (Samuel, 1988; Ludtke, 1995).

Thus we have already witnessed the appearance of histories focussed upon previously ignored or under-researched minority or marginalised groups, most notably women. Attention to their history emerged after the onset of feminism in the 1960s and rose to challenge the inherent masculinity of traditional history as opposed to her-story, exposing the hierarchy within which women had largely been subservient and seeking to unearth their previously subsumed stories (Scott, 1991). Accordingly we have seen a growing number of gender studies arising in the accounting literature⁸, and some historical studies in this field as well (Lehman,

1992; Hammond, 1997). Walker's (1998) fascinating study of the role of accounting in British middle class homes of the nineteenth century reveals its contribution to the masculine domination of the middle class family, and serves as an exemplar of the application of the social history of the everyday in the accounting discipline. Indeed 2001 will see a special issue of *AAAJ* (Vol.14, No.3), edited by Professors Walker and Llewellyn of the University of Edinburgh, on the role of accounting in the home. Of course as Vincent (1995) has put it, not only has history been predominantly about men, but "is incorrigibly about the relatively old" (Vincent, 1995, p.12), is about winners rather than losers, uses approved rather than disapproved evidence, is about the rich and famous rather than the poor and obscure, and favours the articulate over the silent. Social history offers a path to giving these hitherto ignored groups a voice. Great adventures await us in unlocking these doors of accounting and management history.

The call of oral and visual history

The elegance of historical generalization, of sociological theory, flies high above the ordinary life experience in which oral history is rooted (Thompson, 1988, p.239).

Oral history is a relative newcomer in the accounting history field and has scarcely begun in the management history field. The leading methodological references in the accounting literature to date include Collins and Bloom (1991), Hammond and Sikka (1996), and Tyson (1996). Yet oral history has a long lineage of usage by historians. Ancient historians such as Herodotus and Thucydides (Parker, 1997) employed oral sources as major primary sources of evidence. As Thompson (1988) points out, oral history is as old as history itself, being in fact the first kind of history. The primacy and reliability of oral evidence was maintained right through to the eighteenth century, and even then oral evidence continued to be regarded as an important source of evidence for historians, alongside written documentation. By the nineteenth century however, historians had largely discarded oral in favour of documented history. Social historians were prime movers in its revival in the mid twentieth century (Tosh, 1991), following the Chicago School's acceptance of the use of oral history in the 1920s for investigating the worlds of criminals and deviants, and the US government's Federal Writers Project of the 1930s, an unemployment relief program that sponsored 10,000 interviews of ordinary Americans (Hammond & Sikka, 1996).

Oral history deserves far greater attention and usage in the accounting and management history research community than it has hitherto enjoyed. In essence it democratizes history through its admission of multiple voices (Hamilton, 1996). It has the capacity therefore to change the focus, content and purpose of history, opening up new areas of inquiry and breaking down barriers between researchers,

teachers, students and the public and potentially eliciting greater levels of public interest and support (Thompson, 1988; Ritchie, 1995). A new dimension to history becomes available, and indeed oral history interviews can lead to discoveries of documentary evidence that may not otherwise have been uncovered. Thus we are offered the prospect of identifying multiple perspectives, enriching our account of the past, and therefore reconstructing it in a more realistic fashion (Thompson, 1988). Oral history allows the historian to become a "full-range historian" who can draw on all appropriate sources for the study of a whole sweep of issues and problems and who can communicate what it was like to be there (Prins, 1991).

So oral history allows us to detect how events and situations were experienced, better understanding the actions and motivations of those involved (Parker, 1997). In the accounting context, Tyson (1996) has pointed to oral history's ability to illuminate neglected dimensions of accounting history and to evaluate traditional or critical interpretations of some past events. He reminds us that oral history helps connect the present with the past as contemporary people reconstruct past actions and particularly render an image of accounting (and management) as and intensely human process rather than a set of mechanistic procedures.

Of course oral history has its limitations and dangers. While the interviewer may strive to structure the questioning and interview process to minimise his or her own impact on the interviewee, nevertheless oral history interviews involve a relationship between interviewer and interviewee and hence a mutual construction of evidence. Interviewees' recollections may be contaminated by nostalgia, past grievances or information they have more recently assimilated (Tyson, 1996; Parker, 1997). Indeed Tosh (1991) argues that any concept of a direct encounter with the past, even by means of oral history, is an illusion, since the past is already being reinterpreted through the voice of the present. Of course, like field research, oral history interviewing and transcribing can be time consuming, both in terms of data collection and analysis of the volume of data generated (Collins & Bloom, 1991; Tyson, 1996). In addition there are the potential problems of interviewees' differing recollections, self-serving interpretations, reluctance to reveal potentially sensitive or controversial information, or desire to correct or censor the record of interview (Collins & Bloom, 1991; Tyson, 1996; Penrose, 1998).

The oral historian is also at the mercy of the interviewee's memory. Generally it has been found that people remember more accurately what has been important to them, forgetting most things soon after an event and then retaining the remaining memories for a long time. In old age, it has been found that short term rather than long term memory tends to become impaired. Psychologists have found that older people enter a phase called "life review" which is the end product of a lifetime of reminiscence and is in effect the commencement of an oral tradition (Prins, 1991; Robertson, 1996).

As already indicated, some oral history based studies have appeared relatively recently in the accounting research literature. Prime examples include Zeff's (1966) employment of oral history in his study of the American Accounting Association's first 50 years of operation, Leonard Spacek's (1985) oral history of Arthur Andersen & Co., Michael Mumford's (1991) study of chartered accountants as business managers, Parker's (1994) study of the late Professor Louis Goldberg of the University of Melbourne, Theresa Hammond and Streeter's (1994) study of the barriers to entering the profession faced by early African-American CPA's, and Anne Loft's (1987) interviews of early members of the Chartered Institute of Management Accountants. The research opportunities that await historians in the accounting and management fields are considerable. Oral history can be constructed as a single life story narrative, as a collection of stories from an identified group, or as a component of cross - analysis in which oral evidence is employed as part of the development of wider arguments (Thompson, 1988). Potential subject areas are almost endless and can include the experiences of those involved in policy and standard setting, experiences of parties involved in or affected by the accounting process, and experiences of those involved in the development of accounting institutions (Tyson, 1996).

One of the major areas of opportunity lies in the revealing of experiences of the hitherto, unrepresented "silent" voices of groups involved in or related to accounting and management - women, minority groups, students, subordinate employees, retired employees, the unemployed and more. In their paper on radicalising accounting history, Hammond and Sikka (1996) throw out a broad challenge to accounting historians to employ oral history as a liberating and critical force for redressing inequity and exposing the dissension, resistance and accommodation that often consititutes accounting processes but goes largely unseen.

By way of postscript, there is also untapped potential for the selective use of visual history in conjunction with oral history. Thompson (1988) warns that visual material can dominate and distract from verbal messages, offering more symbolic and less precise information. Nevertheless he concedes that visual images of informants, subjects, their physical surroundings and so on can deliver a certain sense of historical immediacy. Explorations in this area may be informed by visual sociology which focusses upon the recording, analysis and communication of social life through photographs (Harper, 1994). Videohistory is another visual area largely untouched by accounting and management historians. Historians at the Smithsonian Institution in the USA have in the 1990s undertaken an examination of videohistory's effectiveness as an historical research tool and documented their projects and findings in a text outlining methodological issues, technical criteria and archival requirements, and participating researchers' reflections on their projects (Schorzman, 1993). Archiving, usage and promotion of videohistory

material as well as oral history tapes presents itself as an important issue also (Ritchie, 1995) and in this respect it should be noted that the research library of the Academy of Accounting Historians in the USA holds a collection of video-recordings of interviews and lectures presented by some leading accounting practitioners and academics that include a presentation by Professor Ray Chambers and an extended set of interviews on the history of academic accounting in Australia conducted by the author with Professor Louis Goldberg (Parker, 1987). In summary, oral and visual history offer us the opportunity to open windows into "worlds" of the past and people unrepresented and formerly inaccessible via the traditional routes of documented history. To an albeit limited extent, we are offered an entrance to their world and a seat alongside them for a brief reconstructed part of their life's journey.

Of self and community

The twenty first century then, holds exciting possibilities for the expansion and impact of historical research in the accounting and management disciplines. Historiography has faced the challenges of positivism and critical theories and consequently has been re-invigorated, enhanced and set in a number of new directions. For we historians, the attractions are inviting. On the personal level, Hamerow has put it most powerfully and succinctly:

We come face to face with the past, with the bewildering variety and randomness of historical data. We strive to reduce its disorderliness to a system, to impose a pattern on its irregularity, to find a meaning in its seeming haphazardness. Here we can achieve creativity in the same sense in which the poet, painter or musician achieves it; we approach a kind of immortality. This challenge brings out the best in us, giving us strength to rise above our own limitations (Hamerow, 1997, pp.138-9).

Yet these personal attractions are only part of the compulsion to explore the past. We are also offered the opportunity to become part of, and contribute to, an ongoing tradition of scholarship in the form of a community of scholars past and present, and to a contemporary international network of accounting and management history researchers. That network, with all its diversity of theoretical persuasions and methodological approaches, has developed as a relatively closeknit, but welcoming and mutually supportive community of scholars, increasingly open to new research challenges and opportunities. Our facing the outside challenges to the craft and incorporation of diverse perspectives into a lively debate has enhanced, to use Gary Previts' (1992, p.9) words, "our tolerance for others". In an era of accounting and management research when differing paradigms have exhibited a marked degree of intolerance towards each other, this characteristic of the history discipline stands out as a distinguishing feature and a source of future growth and strength.

And so we stand on the threshold of the new millennium, facing, on one hand, an academy avowedly presentist and futurist in its research orientation, but, on the other hand, signs of a society rediscovering its past with upsurges of interest in heritage building and artefacts preservation, cinema audiences attracted to the plots of Thomas Hardy and Jane Austen and a host of historical periods and events, historical tourism, thriving antique furniture markets and so on. Our target subjects are now more diverse and in some senses more accessible than ever before, stretching from institution, to concept, to process, to people at all levels of community. We are methodologically more informed and well supported by conferences and publication venues. While we owe the twentieth century founders of accounting and management history a considerable debt, there remains much for us to learn and even more to discover. Let us begin.

Notes

1. An affirmation made by Trevelyan when he became Regius Professor of Modern History at Cambridge in 1926.
2. A statement attributed to Kierkegaard in Carson and Carson (1998, p.39).
3. At the time of Plumb's writing (himself an eminent historian), this book had already been reprinted 14 times, a testament to its widespread and enduring appeal.
4. For example, aggrandising the roles of senior members of the organisation, and placing undue emphasis upon the struggles of the early founders.
5. Although the term "camps" should not be taken to suggest that any of these three groupings represents one cohesive whole, it rather offers a categorisation of what each contain in fact quite a variety of scholars and perspectives.
6. Rather than, for example, attempting to answer the big questions such as how states and classes are formed.
7. Focussing therefore on neighbourhood, region, trade area and the like.
8. Notable have been the special issue of *AAAJ* (Vol.5, No.3, 1992) entitled *Fem[en]jists' Account*, the *AOS* section of its Vol.17, No.3/4 (1992) entitled *Feminist Perspectives on Accounting Research*, and the *CPA* journal section of its Vol.8, No.3 (1997) entitled *Gender Research in Accounting: Where is the Mainstream Going?*

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