

Accounting historians engaging with scholars inside and outside accounting: Issues, opportunities and obstacles

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Abstract

Originating in a panel presentation at the eighth *Accounting History* International Conference, this study offers a reflection on the issues, opportunities and obstacles which may arise when accounting historians engage with other accounting scholars and scholars outside of accounting. Supporting the view that accounting scholars need and should make an effort to engage with other scholars inside and outside accounting, various aspects are considered as enhancing the interdisciplinarity of accounting history research. Then, issues such as researchers and the community, research problems, theories, methods and data are addressed. The opportunities arising from interdisciplinary interactions with a wide range of scholars are then developed. Finally, the potential obstacles are addressed. These obstacles can be overcome by the development of robust communication and the invention of a new genre of discourse and research focus and by working with those outside our discipline and embracing the challenge of the new and the different.

Keywords

accounting, accounting history, accounting history research and publication, interdisciplinary accounting history

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Introduction

Interdisciplinarity has enhanced the growth of accounting history research (Carnegie and Napier, 2012). This is particularly accentuated by the growing call for studying accounting as a social practice (see, for example, Burchell et al., 1994; Carnegie and Napier, 1996; Gomes, 2008; Hopwood, 2005; Miller, 1994; Potter, 2005), which significantly expanded the domain of accounting. Within accounting history research, new research topics, research approaches and the use of different theoretical perspectives and methodological approaches drawn from other disciplines have increased the potentialities and dimensions of the investigations undertaken (Gomes, 2008). Nonetheless, 'much historical accounting research continues to use conventional economic and functionalist explanations to provide a theoretical underpinning that helps to make sense of the evidence' (Carnegie and Napier, 2017: 74). In fact, mainstream accounting research does not embrace this social conception of accounting and, as stated by Merchant (2008), 'Currently, in the United States, accounting research using economics-based paradigms, theories, and jargon and using either analytical research methods or analysis of large samples of archival ("objective") data rules the roost' (p. 901). Despite this, and aligned with the so-called 'interdisciplinary and critical perspectives on accounting' project (Broadbent and Laughlin, 2013; Carnegie and Napier, 2017), accounting history research is seen as inherently interdisciplinary and as adopting innovative theoretical frameworks. However, as suggested by Gomes et al. (2011) (see also, Gomes et al., 2015), a practical strategy for enhancing the impact of accounting history research is to foster the engagement with diverse groups of scholars, both accounting researchers and scholars from other disciplines. In fact,

in order to assist in broadening perspectives on accounting's past, accounting historians must resist the temptation to retreat within the comfort zone of the historians' ghetto in which they can promulgate and digest historical research amongst the welcoming cohort of their own research peers. (Gomes et al., 2011: 393; see also, Guthrie and Parker, 2006)

This study aims to stimulate and call for interdisciplinary accounting history research. In fact, this study clearly supports the view that accounting historians need and should make an effort to engage with other scholars inside and outside accounting. Nonetheless, and although accounting historians have been stimulated previously to engage with other scholars and interdisciplinarity has been advocated, it is necessary to consider how accounting historians may foster this engagement and to debate the issues and obstacles, and the interesting opportunities for accounting and accounting history research of the genre.

The following structure is adopted in this study. First, three aspects are considered for enhancing the interdisciplinarity of accounting history research: (1) the coming of age, (2) expanding horizons and (3) the window of time, all of which portray aspects of the accounting history academy. Then, we address particular issues that need to be considered by accounting historians when aiming to integrate insights from other disciplines and to engage with scholars both within and outside accounting. The opportunities arising from interdisciplinary interactions are then reviewed. Finally, the potential obstacles which may prevent accounting scholars from engaging in interdisciplinary research are addressed.

A coming of age

The accounting history community has every justification for claiming that recent decades have seen the coming of age of historical accounting research, in terms of its methodological sophistication, its theoretical debates, the scope of research and international dimensions. Our historiographic discourse evidences a rich tapestry of reflection and debate on methodological principles and

elements of our craft, having matured from a largely narrative economics-informed discourse into a vibrant, multidisciplinary, multi-theoretic reservoir of literature. The subject matter has evidenced an expansion in range and focus over recent decades. We have witnessed an increasing disposition among accounting historians to also address issues that contribute to foundations for contemporary practice and policy debate (Gendron, 2015), as well as having the potential to inform the accounting community's future directions (Ahrens et al., 2008). While there remains some distance to go, the increasing array of scholarly contributions from across Europe, Asia, North America, Australia and New Zealand have been clearly apparent at conferences and in journal publications covering diverse accounting histories (Guthrie and Parker, 2006; Parker, 2015).

Our specialist journals include *Accounting History*, *Accounting History Review* and *The Accounting Historians Journal*. Further journals hospitable to accounting history papers include *Accounting, Organizations and Society (AOS)*, *Accounting, Auditing & Accountability Journal*, *Critical Perspectives on Accounting*, *Abacus*, *Accounting and Business Research* and *The British Accounting Review*.

In addition, there is a rich plethora of conferences, vital and well-recognised gathering places for networking among accounting historians. For example, the World Congress of Accounting Historians held every four years, the biennial *Accounting History International Conference* and the associated Emerging Scholars' Colloquium, conferences or workshops in the United States hosted by the Academy of Accounting Historians, the Accounting History Committee of the China Accounting Society triennial conference, the annual workshop on accounting history at the University of Nantes in France, the Italian Society of Accounting History Biennial Conference and workshops of the Commission on Accounting History in Spain, as well as the International Research Seminar on Accounting History at the University of Pablo de Olavide in Seville. Furthermore, accounting history scholars are in evidence at major interdisciplinary conferences such as the Interdisciplinary Perspectives on Accounting Conference, the Asia Pacific Interdisciplinary Research in Accounting Conference and the Critical Perspectives on Accounting Conference. Together, all these conferences provide venues around the globe for gatherings of accounting historians on a regular basis (Parker, 2015).

The accounting history community can lay claim to a heritage stretching back well over 50 years, now embracing scholars from around the world, and indeed encouraging and nurturing emerging scholars who will comprise the next generation. While such foundations offer strong prospects for the furtherance of the accounting history literature, there also remain challenges to the broadening of both the scholarly community and its influence. The topics studied by individual accounting historians, and who their collective community builds relationships with and disseminates its findings to, remain crucial to the trajectory and impact of accounting history scholarship. Issues of research engagement and impact are becoming increasing concerns of various national governments seeking to extract more immediate economic and social benefits from universities' research efforts and outputs (Australian Research Council (ARC), 2016). An additional challenge is posed for researchers whose native language is other than English (Baños and Gutiérrez, 2011; Bisman, 2012; Gomes et al., 2015).

Expanding horizons

In addition to our specialist accounting history journals, accounting historians also have available to them an array of generalist accounting research journals and interdisciplinary accounting research journals that has already demonstrated its receptivity and hospitality to our historical wares. The wide spectrum of journals and conference events exposes a huge range of contemporary issues to which our research can make a contribution. In addition, university accounting departments are populated by a wide range of accounting scholars and at least some of them are ripe for conversion

to the value of what we have to offer: particularly, the community of emerging scholars (Gomes et al., 2011; Guthrie and Parker, 2006). There are plentiful examples before us. The interdisciplinary accounting research community could be seen to have originated in the 1970s. Before the appearance of *AOS*, *Accounting, Auditing & Accountability Journal* and *Critical Perspectives on Accounting*, and even during the early years of these journals, interdisciplinary and critical accounting researchers experienced very significant challenges, obstacles and cynicism towards their attempts to present and publish their work.

Many of the early 'battles', and subsequent successes, were won in generalist accounting conferences and journals, and a host of today's interdisciplinary scholars were attracted and 'converted' through their exposure *via* such routes (Guthrie and Parker, 2012). Indeed, many accomplished senior scholars in accounting history have exposed their work across our specialist accounting history journals, our interdisciplinary accounting research journals and our generalist accounting research journals. Just some such examples can be readily found in the work of Professors Marcia Annisette, Salvador Carmona, Garry Carnegie, Dick Fleischman, Warwick Funnell, Keith Hoskin, Ingrid Jeacle, Richard Macve, Barbara Merino, Christopher Napier, Lee Parker, Gary Previts, Tom Tyson, Steve Walker and Luca Zan.

Our relationships with, and contributions to, other branches of historical research communities and their literatures also still remain largely unaddressed. Management history, business history, economic history and social history are all fields of knowledge upon which we may draw from time to time, and in which we have considerable opportunities to contribute. Again, these will be considered further in this study, but are important to recognise here as pathways for new directions. They present exciting new subject areas, perspectives and interfaces for accounting history research (Gomes et al., 2011; Napier, 2006; Parker, 1999).

While there have been plentiful reflections and debates on the nature and purpose of history, ranging across intellectual and utilitarian perspectives, among others, significant potential for attracting new audiences from our contemporary research colleagues lies in relating our research to issues of contemporary policy and practice as well as societal import (Gomes et al., 2011; Parker, 1999, 2015; Tyson and Oldroyd, 2017). This will be revisited later in this article, but bears signalling here. Underexplored are the implications of the exposure of undergraduate and post-graduate accounting students to the historical dimensions of accounting in their study programmes. From previous research in the United States, a few decades ago, the reality seems to be that such exposure has disappeared, leaving a whole generation of professional and academic accountants with no background or appreciation of their professional and scholarly history (Parker, 2015; Previts et al., 1990a). In terms of our relationships with the generalist contemporary accounting research community, we appear to be beset with contradictions. Despite both students and researchers lacking exposure to and acquaintance with accounting history, in many countries, we are witnesses to a general upsurge in media and community interest in history: from television documentaries, and period movies, to heritage preservation, antique markets, historical re-enactments, historical tourism, family histories and so on. This presents an apparent contradiction, and yet suggests an environment ripe for our making strategic inroads into the academic and the accounting research community. We offer herein some strategic reflections on what we are providing, how we are communicating, where we are positioning ourselves and our work, and how we can move forward (Fowler and Keeper, 2016; Parker, 1999, 2015).

The window of time

Some historians will argue, with considerable justification, for the intellectual pursuit of history for its own sake. However, it can also be justifiably asserted that our success in engaging with other

accounting scholars and scholars outside the accounting discipline will most likely hinge on demonstrating the ability of our research to contribute to humanity's reflections upon, critiques of and decisions about its present and future. To these activities, we can provide some depth of understanding of where we have been, how we have arrived at the present position, what the contextual background to our past and present is, why it may be thus, matters previously taken-for-granted, what may be precedents for the future and how we might think about our future (Parker, 2015).

Of course we do not, and cannot, offer predictions, but we can offer enhanced means of informing community thinking about its present and future. What we believe about our present and our future is in part conditioned by how we interpret our past. Past, present and future are intrinsically linked, both historiographically and in how today's communities and researchers think about their current conditions and future possibilities. Our research has the potential to bridge these different views of time, and in doing so problematise the *status quo*, pluralise our views of the past and offer new understandings of what we thought we already knew (Gomes et al., 2011; Parker, 2001, 2004).

Engaging with other scholars both within and outside accounting is not only a matter of instrumentalism. It can be facilitated by a better understanding our own historiographic traditions and methodological options. These may be observed in Porter's (1981) concept of events incorporating their antecedents so that the present emerges from the past, both exhibiting continuity and change (Guthrie and Parker, 1999). They include Hawking's (1988) theories of space-time relations that build further on our relativistic notions of time being defined by us in terms of where we are located and how we are moving. We see this exhibited in the different time conceptions and foci of corporate directors, shop floor workers, middle managers and accountants (Parker, 2004).

Heidegger (1973) offers us a view of history being part of our 'becoming', where the present is at hand now but is also part of an earlier time and also indicating a context for future events and outcomes. And then there are cyclical concepts of time with their roots in Greek philosophy, Hinduism and Buddhism which we can find reflected in contemporary society, industry and accounting processes with their recurring processes and cycles (Perrett, 1999). These variant concepts of time offer us a horizon for engaging with other scholars that involve us breaking out of our linear segmented tradition of dealing with time (Quattrone and Hopper, 2001). If we better understand our historiographic options in these ways, we can engage other research communities in ways we have not previously imagined.

Before getting into further discussion of both issues and obstacles, we can define the nature of interdisciplinarity in this study. What do we mean by interdisciplinary communication? On one hand, some suggest that different disciplines may, in fact, be different conceptual schemes, that is, different ways of organising or testing the facts of the world. But others suggest that adherents of different disciplines are merely words, not worlds apart:

The Habermas-Klein thesis holds that interdisciplinary communication involves the integration of two or more disciplinary languages with the aim of generating a common understanding. The Habermas-Klein thesis is in fact so dominant within scholarship of ID and TD [interdisciplinarity and transdisciplinarity] there currently exists no fully-fledged rival. (Holbrook, 2013: 1868)

Thus, according to Holbrook (2013), we can usefully distinguish among

- Interdisciplinarity, indicating an integration of two or more disciplines focusing on a common (and most often complex) problem;
- Multidisciplinarity, the juxtaposition of two or more academic disciplines focused on a single problem;

- Transdisciplinarity, representing the integration of two or more disciplines focused on a common, and usually complex, problem – not just integration per se, but what ought to be integrated, for example, when both academic and non-academic perspectives are represented.

In the following sections of this study, we focus on interdisciplinary activities in accounting history, while also acknowledging this may ‘degenerate’ into multidisciplinary when the disciplines fail to integrate.

Issues

The interdisciplinary movement has been considered as ‘the catalyst for the growth in historical accounting research’ (Carnegie and Napier, 2012: 330; see also Guthrie and Parker, 2006). As of today, there are a number of issues to be considered if accounting historians aim to integrate further the insights from other disciplines and engage in active communication with other accounting scholars and scholars outside the accounting field.

The researchers and the community

The academic and research environment of the community of accounting historians has a decisive influence on the status of interdisciplinary research in accounting history. There is an established, diverse and growing community of accounting history academics working in an ‘over-specialised’ field of research with its (self-defined) boundaries (Carmona and Zan, 2002: 293; Guthrie and Parker, 2006; Walker, 2008). As Gomes et al. (2011) point out, there is a risk that the community will ‘retreat within the comfort zone of the historians’ ghetto’ (p. 393). Such a risk is further reinforced by the perception of accounting history and interdisciplinary research as marginalised fields of research within the ‘mainstream’ accounting research community (Guthrie and Parker, 2006; Malsch and Guénin-Paracini, 2013; Walker, 2008). The treatment of specialist accounting history journals in business schools’ and universities’ rankings, the ‘apparent prejudice’ against historical research by editors of ‘top’ journals and the minor role of accounting history in the PhD programmes of top research institutions (Carmona and Zan, 2002; Carnegie and Napier, 2012; Guthrie and Parker, 2006) support such perception. The feeling of exclusion reduces the likelihood of engaging with other research communities, within the accounting field and beyond (Guthrie and Parker, 2006; Walker, 2008).

The incentives of individual researchers and the pressures they face in their departments, schools and universities play a critical role in the definition of their research agenda. In recent years, we have witnessed a profound transformation of the promotion systems for academics worldwide, with an increasing dependence on journal rankings (Gendron, 2008; Willmot, 2011). Some countries (e.g. Italy and Spain) have moved from an almost non-competitive system to a new promotion system primarily based on publications in refereed journals listed in rankings such as the one published by the *Financial Times* and included in sources such as the Social Science Citation Index (Web of Science) – see Gomes et al. (2015: 193–194) for further details. Increasingly, the professional development of scholars depends on journal rankings, which typically include mainstream academic accounting journals. Furthermore, Bonner et al. (2006) identified five journals as the most influential journals in accounting: *AOS*, *Contemporary Accounting Research (CAR)*, *Journal of Accounting and Economics (JAE)*, *Journal of Accounting Research (JAR)* and *The Accounting Review (TAR)*. Except for *AOS*, these journals are mono-disciplinary journals focused on financial economics where studies on accounting history have an anecdotal presence (e.g. Young (2014)

study about the formation in the United States of the Financial Accounting Standards Board (FASB) published in *CAR* or the article by Sangster (2016) on the genesis of double-entry bookkeeping published in *TAR*). The overwhelming dominance of mainstream accounting research in the promotion system has a negative influence on scholars' decisions to get involved in interdisciplinary projects that require time, involve a higher degree of uncertainty and that may not get recognition in the short term (Malsch and Guénin-Paracini, 2013).

Guthrie and Parker (2006) argue that the research environment back in the 1970s and 1980s was also characterised by a preponderance of contemporary and positivist research. Accounting historians faced similar challenges back then. A key difference, however, is that today there are warning signs within the accounting field of 'a community threatened by individualism and instrumental research' (Malsch and Guénin-Paracini, 2013: 76; see also Gendron, 2008). Malsch and Guénin-Paracini (2013) argue that current accounting research shows symptoms of the egoistic individualism typical of modern society. The paying-off mentality, or 'behavior [...] driven by a sense of benefits and rewards that are expected to materialize in *the short run*' (Gendron, 2015: 169; emphasis in the original) is one of these symptoms. The increasing pressures of time and the long-term shift to metrics-oriented performance assessments for academics may explain this behaviour.

Compared to the situation back in the 1980s and 1990s, a young researcher today would follow the 'inescapable "rule of the game" "imposed" by journal rankings' (Gendron, 2015: 173).¹ Hopwood (2007), in his reflection about the state and direction of accounting research, argues that one of the consequences of the strong career emphasis in research planning is that it encourages conservatism and conformity in themes, theoretical approaches and methodologies – that is, it encourages 'doing the next safe thing and staying within recognized intellectual parameters' (Hopwood, 2007: 1371). In his view, few accounting academics seem willing to take the risks associated with innovation in methodological and theoretical approaches. The decision to engage in an interdisciplinary study implies taking risks. Collaborative and interdisciplinary studies are not a 'safe option' as they can be more time-consuming than mono-disciplinary research (O'Dwyer and Unerman, 2014). Individualism and a paying-off mentality may hinder collaborative, innovative and interdisciplinary research.

Finally, it is worth mentioning the negative consequences of budget cuts and constraints in universities, including accounting departments, during the last decade as a consequence of the global financial crisis. In most countries, the austerity packages affected public spending in higher education and research, with budget reductions ranging from 20 per cent to 40 per cent in countries such as Italy, Portugal, the United Kingdom and Spain (European University Association (EUA), 2016; The Europaeum, 2012). Engaging in interdisciplinary research means investing in collaborative research teams and being able to participate in several conferences, not just those of the specialised field of research. Although the scarce resources available may limit the ability of researchers to interact with others and engage in interdisciplinary research, interdisciplinary researchers in accounting may be well placed, however, to attract research grants, especially external competitive funds (Gomes et al., 2011).

The research problems and focus questions

As mentioned above, an interdisciplinary approach is an attempt to integrate various academic disciplinary approaches to a problem (Holbrook, 2013). This means that there must be a problem, a focus question, which is relevant and of interest to researchers in several disciplines. In the case of accounting history research, we can go back to an 'old' question: 'Does accounting history matter?' In answering this question, Gomes et al. (2011) argued that accounting historians, among other things, need to persuade others about the relevance of studying accounting's past. This

knowledge can enhance our understanding of contemporary issues in accounting and how accounting impacts on individuals, organisations and society.

Accounting historians need to demonstrate the contemporary relevance and implications of their research as well as to proactively engage with other scholars and convince them about the relevance of their queries (Gomes et al., 2011: 393–394). As suggested by Carnegie and Napier (2013), one potential way to increase the contemporary relevance of accounting history research is to disseminate the findings not just in academic journals but to a broad public audience on issues of public interest such as corporate collapses and accounting failures (see also Carnegie, 2006; Parker, 2015).² Regarding the interaction with other scholars, accounting historians should invest time and effort in explaining why accounting history research matters and the benefits of examining common problems with the lenses of two or more disciplines. For example, to collaborate with historians and sociologists experts in various organisations (e.g. educational, military, governmental, and religious) or experts in different time periods (e.g. middle age and modern history), accounting historians should, in the first place, convince them about the relevance of accounting and what accounting history research may offer them.

Interaction with other academic fields entails communication beyond a particular discipline, that is, a ‘reciprocal comprehension, shared knowledge, and in short, *consensus* between actors from different disciplines’ (Holbrook, 2013: 1873; emphasis in the original). Even though during the 1980s and 1990s accounting history research was characterised by its growing interdisciplinarity (Guthrie and Parker, 2006), some authors argue that the ‘interdisciplinary bite’ has been lost in recent years (Walker, 2008). This may be partly attributable to the language employed in the field and how accounting historians communicate their research ideas and findings to other researchers. Accounting historians and other accounting scholars do not always make an effort to listen to each other’s view and/or translate the research questions and findings to facilitate the interaction of knowledge between the two groups (Fogarty, 2014). With outsiders, in addition to the challenge of making the research questions appealing and relevant, there is a gap in the terminology, concepts and approaches. Each discipline has its own language and conceptual schemes. As pointed out by Mathias (1993), in the past, historians from other fields used to engage in projects investigating accounting issues and to develop studies that used accounting data for analytical purposes (e.g. Chandler, 1977; Coleman, 1969; Munn, 1981; Pollard, 1963).³ As the complexity of accounting increased, however, the gap between accounting history scholars and other historians has increasingly widened. Thus, accounting historians are missing the opportunity of applying historians’ knowledge in fields such as business or economics to better understand the role of accounting in society (Carnegie and Napier, 2012) – see the following section on ‘Opportunities’. Together with scholars from other disciplines, accounting historians need to construct an ‘integrated framework with a common vocabulary’ (Klein, 2005: 43–44) that helps to analyse a common problem or focus question and produce a multidisciplinary understanding of it.

Theories, methods and data

Reflecting upon interdisciplinary research in accounting, O’Dwyer and Unerman (2014: 1228), argue that the domain is characterised by studies which use a specific established theory without integrating

thinking or insights across those studies in the field that draw on theory from other disciplines. Neither would such studies be in a good position to develop new or revised theoretical framings through integrating and synthesizing theory from multiple disciplines, where such novel theory could be powerful in helping provide rich understandings of the phenomena under study.

This fairly describes the ‘state of affairs’ in accounting history research. While diversity in theories was at the core of the development of new accounting history (Fleischman and Radcliffe, 2005), recent research, with significant exceptions, has predominantly adopted well-established theories and has made a ‘pragmatic’ use of them (Carnegie, 2014; O’Dwyer and Unerman, 2014). The problem is not using well-regarded theories but applying them without a profound understanding of what they are and how they work. Let us consider the case of Bourdieu’s framework. Malsch et al. (2011) rely on the notion of translation to examine how Bourdieu’s works have influenced accounting research. Their findings suggest that even though several studies have applied Bourdieu’s framework holistically, others do not stress sufficiently Bourdieu’s relational approach and do not mobilise his core concepts (field, capital and habitus) in a holistic manner (e.g. Ramirez, 2001). They also find a gap between Bourdieu’s view of academic research as a support to political and social causes and the more dispassionate approach to research adopted in some accounting papers (e.g. Xu and Xu, 2008). While Malsch et al. (2011) recognise the difficulty of being conclusive about what these findings imply, they raise some critical epistemological issues – for example, to what extent it makes sense to use in a piecemeal way certain concepts borrowed from a comprehensive system of thought such as Bourdieu’s framework (Malsch et al., 2011: 220).

In accounting research, the tendency to use a relatively small number of theoretical approaches has led to the formation of ‘theoretical silos’ (O’Dwyer and Unerman, 2014: 1229). A similar claim could be made about the methods employed in accounting history research. Besides the lack of diversity in methods, accounting history researchers tend not to ‘clearly and fully articulate the underlying methodology of the research’ (Carnegie, 2014: 1244; see also Gomes et al., 2011; Parker, 2015). To some extent, it seems that there is a lack of attention to the methodology applied and its unintended consequences. One example is the adoption of oral history as a research method. While recognising its potentialities (e.g. Hammond and Sikka, 1996; Parker, 2015; Walker, 2008), Kim (2008) raises concerns about the little attention that accounting researchers, in contrast to scholars from other disciplines such as sociology, have paid to the methodological implications and unintended consequences of this research tool. The perceived lack of attention to the methodologies and the ‘opaqueness’ about the methods may be shortcomings to be addressed if we aim to actively communicate with other disciplines.

Interdisciplinary approaches can be particularly rewarding in research examining accounting practices in settings different from the ‘traditional’ ones – that is, Western industrial economies and modernity (Carmona and Zan, 2002; Walker, 2005). As pointed out by Walker (2005), interdisciplinarity ‘has the potential to challenge the “Anglo-Saxon” hegemony’ (p. 236). In spite of the progress in the last few years, much more work is needed in this regard (Gomes et al., 2015; Walker, 2008). There is a final point to make about data, more specifically archival sources: studies in mainstream accounting research use historical data, don’t they? Perhaps more collaboration with our colleagues in this domain can help to understand some of the puzzles found in empirical studies.

Part of the problem is, we argue, related to the lack of exposure of undergraduate- and postgraduate-level accounting students to the historical dimensions of accounting and, more importantly, to the training provided in PhD programmes. Certain types of theoretical approaches, research designs and methods are encouraged in PhD programmes nowadays, which impose significant constraints on the development of interdisciplinary research. Market-based accounting research and quantitative approaches are prioritised in most of the leading PhD programmes worldwide (Raineri, 2014) and, as stated by Fogarty (2014), ‘*Ceteris paribus*, interdisciplinary work requires that authors be better than the training that is required for them to be admitted into their disciplinary community’ (p. 1267). In this context, developing the skills required to engage in interdisciplinary projects is a challenge and the role of doctoral colloquia and conferences and workshops organised for accounting and accounting history researchers is critical (Gomes et al., 2015).

Overall, the key issue is to what extent we, accounting historians, have the ‘flexibility of mind’ to engage in active communication with scholars from both accounting and other disciplines and to integrate their theories, methods, data and philosophical approaches in our own field (Guthrie and Parker, 2012). Accounting is a ‘site for interdisciplinary inquiry’ (Hopwood, 2007: 1371) and there is a vast array of opportunities for interdisciplinary research in accounting history. The next section explores them.

Opportunities

Engaging with scholars inside and outside accounting affords accounting history researchers the opportunity for new interactions typical of interdisciplinary studies (Roslender and Dillard, 2003: 327–328), which draw on more than one discipline and involve collaboration between researchers who pool their knowledge and combine their backgrounds to examine phenomena from different perspectives (Carnegie, 2014: 1242). To explore the most relevant of them, we can consider these relationships:

- a. Interactions between (1) accounting history scholars and (2) accounting scholars usually not devoted to history
- b. Interactions between accounting history scholars and scholars of other disciplines: (3) management, (4) economics, (5) sociology and (6) history, just to typify more common relationships, while also being conscious about many other possible links

For each of these kinds of interactions, we consider that even if the ‘New’ accounting history (Miller et al., 1991; Napier, 2001) takes a fast-growing role in the international debate in highly ranked journals, ‘Traditional’ accounting history and its related research methods and output are still dominant in many different domestic contexts, and within journals in different ‘own country’ languages (Gomes, 2008; Gomes et al., 2015). So it may be interesting to verify ‘how’ and ‘why’ the interaction of ‘Traditional’ accounting historians with other scholars may be successful also for them. Moreover, we are aware of the stimulating ongoing debate relating to ‘an accounting historian’s manifesto’ (Gaffikin, 2011; Tyson and Oldroyd, 2017: 29).

Two matrices are depicted to represent interdisciplinary studies, recognised in many worldwide conferences (Guthrie and Parker, 2006: 10).

Accounting historians engaging with scholars inside accounting

The matrix in Figure 1 indicates that while accounting history scholars have been classified under ‘Traditional Accounting History’ and ‘New Accounting History’, we are considering accounting scholars – to simplify our discussion – according to their actual membership of the ‘Critical/Interpretive’ stream or the ‘Functionalistic/Positive’ stream. In this way, we are able to cover the largest number of scholars working internationally in the accounting area, taking into consideration the social construction of accounting academia (Locke and Lowe, 2008).

The first interaction – ‘New’ accounting historians/Critical/interpretive accounting scholars – is most usual, as a considerable proportion of these scholars have for a long time been continuing to share common paths of research: on one side, the community of accounting historians is composed of people addressing not only historical topics (Carnegie, 2014: 1243); on the other side, many accounting scholars are sometimes willing to deal with historical issues, out of any specialism (Parker, 2008: 911). Moreover, even if accounting historians continuously develop their own methodologies (Gomes et al., 2011: 393; Previts et al., 1990b), undoubtedly there is a cultural contiguity

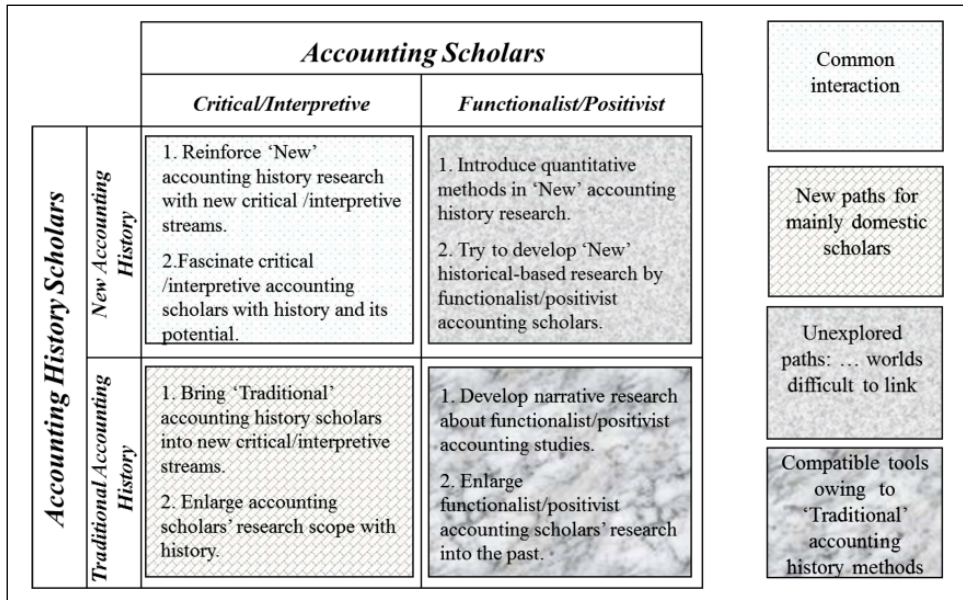


Figure 1. Interactions among accounting history scholars and other accounting scholars usually not devoted to history.

between the two groups, as the 'New' accounting history perspectives rely to a certain extent on the same fundamental conjectures about the role of accounting in society, and observing such in the context in which accounting operates (Hopwood, 1983).

The interaction can provide useful improvements to scholars on both sides. To the 'New' accounting historian, the engagement of critical/interpretive stream researchers (1) broadens the spectrum of methodologies usable in the historical analysis, (2) facilitates the use of theoretical frameworks commonly employed in critical/interpretive stream accounting research and not quite yet diffused in accounting history scholarship and (3) enlarges the topics to be studied, raising the scholars' consciousness about the relevance of the current or emerging themes in the accounting research. Even to the critical/interpretive stream researcher, contacts with 'New' accounting history followers can be very useful, as sometimes even the most important studies may have weak historical bases and may have overlooked the relevance of the past in order to understand the present and to reflect upon potential future developments (Carnegie and Napier, 2012). Moreover, 'many of the theoretical frameworks adopted by interdisciplinary and critical researchers have been used (in several cases pioneered) in historical accounting research' (Carnegie and Napier, 2017: 74), and even the contributions of some accounting historians have to be considered as 'pre-contemporary' interdisciplinary accounting research (Roslender and Dillard, 2003: 328).

The second situation in Figure 1 is represented in the interaction of 'Traditional' accounting historians with those of the critical/interpretive stream. Even if this seems unusual or unlikely, it may occur especially in those countries where accounting historians, at a domestic level, have not yet turned to the new interdisciplinary and critical approaches (Gomes et al., 2015) that shelter under the 'new accounting history' umbrella (Carnegie and Napier, 2017). That is, research in the local critical/interpretive stream research is not developed to the same degree as the more traditional or normative approaches that some domestic academics have been following for decades in their own paradigms, particularly in much of Europe (Lai et al., 2015; Messner et al., 2008). In

these cases, the interactions of 'Traditional' accounting history scholars with those of a critical/interpretive path can be useful to fuel a consciousness of new 'waves' occurring internationally, and to help them to enter such new worlds, still unexplored in their common research streams.

'Traditional' accounting history scholars have to be encouraged to depart from predominantly descriptive or narrative approaches and to enter into debates where historical facts are to be used not just to tell an 'ancient' or not-so-ancient story. Therefore, the great volume of archives typical of countries proud of their traditional history (Gomes et al., 2015) – and probably the most needful in turning to new research paths – may contribute to transforming the contact of 'Traditional' accounting historians with critical/interpretive researchers and assist in leading the former ahead. On the other hand, it is not impossible that a critical/interpretive stream researcher will look for contact with a 'Traditional' accounting historian, if we consider three circumstances as follows:

1. The technicalities that these two kinds of scholars have been developing are complementary for most papers: 'Traditional' accounting historians are usually more familiar with deep archival searches and the handling of the archival data on which their research is commonly based. Critical/interpretive stream scholars – who often deal properly with archives as well – have the ability to transform organisation or societal situations through their analysis.
2. Critical/interpretive scholars may find in this interaction a way to enlarge their scope with subjects belonging to the past, being able to apply their research technologies and methods in this stream.
3. While for most part, the 'Traditional' accounting history scholars link to domestic publications and critical/interpretive scholars are able to compete internationally.

The third interaction of the matrix, between 'New' accounting history researchers and scholars belonging to the functionalist or positive accounting streams, may appear uncommon or even impossible. The underlying paradigmatic choices of the two groups are far apart, the former being related to some extent to the critical/interpretative approaches and the other mainly to positive perspectives linked to quantitative methodologies; and thus the possibility of interdisciplinary work must overcome these different cultural bases. This may be a difficult challenge to face, each group being conscious about the effort each has to overcome just to speak with each other and to give up their own presumed superiority (Merchant, 2008). However, any possible constructive contact between these accounting scholars may enlarge each one's own perspective, as from one side functionalistic/positive scholars may help 'New' accounting historians to introduce quantitative methods in their research. It is a path not often travelled, even if, to some extent, some scholars are employing statistical tools in their historical accounting research (De Cimbrini, 2015). On the other side, functionalistic/positive scholars may be interested in starting up historical-based research where the major challenge to be faced is (1) to share methodologies to the endpoint of a jointly developed thesis and (2) to have results relevant to the two kinds of researchers.

Paradoxically, the fourth interaction proposed in the matrix may be easier to reach, owing to the lack of complex methodologies typical of the 'Traditional' accounting historians. They could be interested in a better comprehension of functionalistic/positive accounting studies in the past. This investigation requires, hopefully, the presence of functionalistic/positive scholars to unveil the underlying technical tools employed in these studies, while functionalistic/positive scholars might draw on 'Traditional' accounting history capability to address insights into the past. Even if cultural and methodological distances between the two kinds of researchers are large, they do not overlap and they do not have conflicting research visions, to the extent that 'New' accounting history and functionalistic/positive scholars may have.

		<i>Other Discipline Scholars</i>			
		<i>Management</i>	<i>Economics</i>	<i>Sociology</i>	<i>History</i>
<i>Accounting History Scholars</i>	<i>New Accounting History</i>	<ol style="list-style-type: none"> 1. Enlarge accounting history perspectives with business ones. 2. Add some historical perspectives to the research of management. 	<ol style="list-style-type: none"> 1. Better understand overall context and development. 2. Bring accounting tools into public sector. 	<ol style="list-style-type: none"> 1. Better understand organization behavior and related theories. 2. Reinforce and extend the use of all sociological theoretical frameworks. 	<ol style="list-style-type: none"> 1. Share archives inaccessible to 'New' accounting history scholars. 2. Use 'New' accounting history arguments to explain historical facts.
	<i>Traditional Accounting History</i>	<ol style="list-style-type: none"> 1. Deal with firm problems in the past. 2. Enlarge management research scope in the past. 	<ol style="list-style-type: none"> 1. Understand the encompassing conditions. 2. Reallocate into the past economic analysis. 	<ol style="list-style-type: none"> 1. Underpin social/institutional context. 2. Tell a social story drawn in the past. 	<ol style="list-style-type: none"> 1. Share narrative tradition of many historians. 2. Enjoy accounting techniques.

Figure 2. Interactions among accounting history scholars and scholars of other disciplines.

Accounting historians: engaging with scholars outside accounting

To better understand the engagement of scholars outside accounting, in the matrix presented in Figure 2, accounting history scholars have been again split into ‘Traditional’ and ‘New’ accounting historians, while the other scholars are selected in order to cover a range of disciplines hopefully interested in an interaction with accounting history researchers. We are conscious that this range is incomplete but it can be useful for exemplifying the dichotomy.

Management scholars frequently interact with accounting scholars, for many reasons:

- First, because in some local settings they share an underlying common culture, the same academies or even a broad discipline embracing the two streams of research (e.g. in Germany and Italy, see Mattessich, 2008; Viganò and Mattessich, 2007);
- Second, because accounting-applied studies are usually related to management behaviour and company results as is management research;
- Third, studies of business histories can be seen as complementary to those of accounting history and sometimes one can wonder whether a paper has been conceived from one side or the other: the boundary is often difficult to define.

From time to time, accounting historians straddle the dimensions of business/management history and accounting history and publish their works in business and management history journals (Carnegie, 2014: 1243). Therefore, ‘New’ accounting history scholars engaging with management researchers can enlarge accounting history perspectives with new ones, useful to better understand the different settings in which accounting operated and the underlying conditions of governance. The final effort would be to put together methodologies to offer insights into the accounting contexts and even to success in building theories through the studies of selected cases (Eisenhardt and Graebner, 2007: 26). Both management and accounting history studies have commonly used cases to carry out qualitative research (Parker, 2014). That is why management researchers too may find it easy and useful to add historical perspectives to their works. Good opportunities would be reached also by connecting ‘Traditional’ accounting history researchers with management scholars, as the

former may benefit in discovering and unveiling past management problems, while the latter can verify the origin of current situations by getting data from archives to be explored in line with 'Traditional' accounting history competencies.

The engagement of economists in accounting history research allows accounting history scholars to consider more deeply the broader settings in which accounting operates: reciprocal cooperation has to be encouraged (Coase, 1990). Therefore, accounting history researchers may become more able to accomplish the following:

1. To better understand the overall situations in which organisations have been developing, as this is typical of industrial economists' research.
2. To acquire a greater consciousness of the public sector, when the key elements of the accounting debate are related to the behaviour of policy makers or of public organisations.
3. To combine tools useful in overall economics research with those typically used in accounting research (Gray and Milne, 2015), especially when accounting studies are designed to implement methods developed outside the discipline (Richardson, 2015).

The approach of the economists may be as different as that of the functionalistic/positive accounting scholars mentioned earlier, when they derive from quantitative streams. However, the following reservations are observed:

- (a). Even in economics, qualitative streams are recognised and appreciated, for instance those devoted to the institutional economics – that is, the study of the nature, role and evolution of institutions in the economy, including firms, states, markets, money, households and other vital institutions and organisations – or those which use the institutional theoretical frameworks applicable also to accounting history research.
- (b). The involvement of economists gives the opportunity to rely on their general knowledge, useful in depicting scenarios, and not necessarily on the use of specific quantitative methodologies.
- (c). Especially in public sector analyses, economists' contributions usually add beyond that of accounting scholars' efforts in creating awareness of the ongoing context.

Therefore, on one side, the interactions between both 'New' accounting historians and 'Traditional' accounting historians with economists realise (for both 'New' accounting history or 'Traditional' accounting history scholars) a stronger comprehension of the encompassing operating conditions of organisations and institutions. On the other side, the 'New' accounting history perspectives may provide new content to economic studies that are commonly conceived as being as wide as possible, while 'Traditional' accounting history tools may be useful just to best position the economists' analyses into the past, providing the background to their actual results.

As one of the main purposes of the 'New' accounting history scholars is to understand the roles and impacts of accounting in organisations and society, the interactions with sociologists are normally in tune with these aims (Roslender and Dillard, 2003: 329), especially when the latter respect the historical background and can help the comprehension of social behaviour or better use the underlying theories. Besides, sociology has also moved from a general explanation of overall behaviours to that of specific institutions and organisations (DiMaggio and Powell, 1983), so that the sociological theories are often applied in 'New' accounting history, as well as in qualitative accounting research in contemporary contexts. This happens, for example, with the new institutional sociology or in the use of Bourdieu's perspectives (as explained in Malsch et al., 2011).

At the same time, for sociologists too, the interaction with accounting historians may reinforce and extend the effort to use sociological theoretical frameworks, such as those in which power, inside institutions, is linked to accounting systems and controls, the latter being the way to exert the former (Gendron and Baker, 2008). On the other hand, 'Traditional' accounting history scholars may also usefully interact with sociologists in order to better qualify the underpinnings of the social/institutional context in which the main accounting issues are to be settled, even if only to better tell their story.

The interaction with historians is most challenging. Even if there is a tradition of cooperation between them and accounting history scholars (Johnson, 1975; Mathias, 1993; and with business historians too, as in Carnegie and Napier, 1996), its success depends neither on just from sharing research methods nor from the passion towards historical facts, but from the possibility to settle and adjust common purposes.

Cooperation between 'Traditional' accounting history scholars and historians seems to be easier, owing to a general narrative tradition that both have been undertaking. This can allow the accounting historian to go deeply inside many historical archives and data, whose availability is commonly diffused among historians but not so frequently used by 'Traditional' accounting historians, and increases the opportunity for the latter to discover new fields of research. Seemingly, historians may enjoy technical accounting knowledge, which is likely to be necessary to understand archival data when they are composed of ledgers or accounting journals.

Cooperation between 'New' accounting history scholars and historians, which is useful for the former to access more archives as above, broadens significantly the possibilities of accounting history research. It happens when general issues, in the domain of the historians, are so important to be understood as overall conditions and have to be used as starting points to go further through interpretations in which accounting may be considered as the key to explain the behaviour of organisations or a society. However, to be successful, the interactions between 'New' accounting history scholars and historians have to be adjusted in order to share cultural common bases, as the cultural underpinnings of the 'New' accounting history scholars are somewhat different from the traditional tools of the historians: this circumstance sometimes may reduce the opportunity for a strong collaboration among them.

Obstacles

Regardless of the possible interactions among accounting history scholars and scholars of other disciplines, the previous discussion of issues signals one aspect of 'obstacles' when scholars from different academic disciplines meet in a project which is fundamentally of an interdisciplinary nature with multiple scholars. But let us start with the other side of the coin. What are the advantages, first, of sticking in your own discipline and working by yourself? There is a familiarity with the specialised language of accounting which enhances communication between its academics, although this presents an obstacle to those outside of the accounting discipline. Then take a step outside this comfortable, safe domain. Go down the interdisciplinary route, by yourself: what could be the benefits or obstacles for you, working by yourself, yet taking more of an interdisciplinary approach?

The benefits are that it may be, for you, getting back to your roots, getting back to the first discipline you ever studied before your specialism in accounting. Alternatively, this could be something on your 'bucket list', something new, joining a new 'tribe', so that moving into an interdisciplinary area, even working by yourself, is a novelty, and there is nothing like stimulating an old academic brain by the challenge of the new and the different. But the obstacles to working by yourself in a new interdisciplinary topic is, of course, the cost to you in terms of time to build

up your knowledge of the new literature, to build up the network of colleagues who will be prepared to help you with, for example, access to data, support for conferences, and possibly suffering a loss of traction that you had in your previous world of a purely accounting field.

So a co-author beckons. A co-author may be attracted to your passion and creativity; you might be attracted to their time-response speeds. Certainly, an interdisciplinary team project for a particular historical time period, with data from only one jurisdiction, has advantages from scoping the research question to just one location. Such a co-author may well have a shared commitment in aspects such as data collection, time spent in the archives, interviewing for oral history maybe, or developing conference targeted outputs. Leadership will emerge, and with twenty-first-century technology, the old obstacles of communication and face-to-face conversations have disappeared.

Thus, considering researchers who move into a joint interdisciplinary team, it is certainly a strength in that situation because no one person can similarly master all of the currently available relevant knowledge. But having more than two diverse sources does not automatically mean that the foundation for the research question is coherent. And one further obstacle in interdisciplinary research may be in formulating a coherent research question that makes sense to both researchers. Each project needs explicit statements of knowledge structures: 'social scientists are often familiar with this struggle over competing theories of knowledge, and its study and interpretation; this is seldom so for physical scientists' (Boulton et al., 2005: 2027). As a consequence, the time it takes to establish research objectives is invariably underestimated. In fact, one has to release one's prior commitment to a particular genre of discourse within a discipline to allow for both the development of robust communication and the invention of a new genre of discourse and research focus. If there is a mutual willingness to risk each of our identities, this may be manifest in the creation of a new genre of discourse (Holbrook, 2013).

Second, if there is a 'silo' mentality among administrators – with budgetary control set along faculty, department or school lines – university budget management, incentive reward schemes and research evaluation exercises will make it more difficult to cross-disciplinary boundaries. Therefore, an obstacle to interdisciplinary research is that universities sometimes find it difficult to calculate funding allocations when two researchers are from different faculties in the same institution. Clearly, one way of getting over this obstacle is to work with someone from a different institution; that is, to be working with someone not only outside your discipline but also at another university.

Further obstacles in such multi-site interdisciplinary research are when your colleague decides to invite a third party or, worse still, is under pressure to allow a third person into the team against their better judgement. With more than two people involved, the number of obstacles escalates with particular problems of motivation, timing and funding; reporting back to be accountable to funders can become very complex.

Therefore, to summarise this section, when interdisciplinary research involves team collaboration, obstacles are seen to arise from knowledge histories and knowledge structures, the research process itself, and institutional and funding restraints.

Obstacles increase when a research project is not only interdisciplinary but also cross-jurisdictional. Often, there may be useful data from multiple jurisdictions, but the quality of the resources (and the utility of the same) might not be able to be tested before there has been a considerable investment of time in data collection, especially archival research. There may be too much data with too few commonalities. Accordingly, a major obstacle in a subsequent analysis is that fine-grained distinctions in the historical context of time and place may not be able to be seen – the old problem of not being able to see the wood for the trees. But to close on a more forward-looking note, and in terms of practical steps, the following may provide a starting point for meeting these challenges and obstacles:

- Reading history literature in other disciplines (such as economics, business, management and finance) in order to not only develop an understanding of current research synergies, gaps and opportunities but also to identify particular academics whose interests converge with your own;
- Attend history and other conferences of other (than accounting) business disciplines and in political and social history, such as the British World Conference, International Oral History Association, the Business History Conference and so on;
- Aspire to publish in other than accounting history journals and, in the process, gain from insights and perspectives from the reviewers who are not grounded in accounting history research;
- Develop collegial relationships with scholars in other departments and schools at their own institutions with a view to collaborating in interdisciplinary research projects and associated research grant applications;
- Network with organisers in order to facilitate participation by senior or leading researchers in accounting history at history conferences of other disciplines, business or otherwise, as plenary speakers and advocates of interdisciplinary research in general, including accounting.

A final remark is that this review has drawn on the useful literature on the problems of disciplinary team work, much of which has originated in the sciences (Boulton et al., 2005; Campbell, 2005). Many of these obstacles can be overcome if the interdisciplinary accounting history research team is researching a particular historical context and time in one jurisdiction only.

Discussion and conclusion

This study provides strong support for responding to the challenge that accounting historians need to, and should make an effort to, engage with other scholars inside and outside accounting. While interdisciplinarity has potentiated the growth of accounting history research, there also remain challenges to the broadening of both the scholarly community and its influence. Therefore, various issues, opportunities and obstacles were addressed with the aim to enhance the interdisciplinarity of accounting history research.

As argued in this study, if accounting historians aim to engage with scholars inside and outside accounting, there are a number of issues to be considered. From the point of view of the researchers and the community, they need to make an effort to leave their comfort zone, as some researchers already do, and challenge the 'apparent prejudice' against historical research. Importantly, accounting historians need to be conscious of, and not be demoralised by, the pressures of their departments and universities to publish in mainstream journals and to be evaluated according to journal rankings. In addition, interdisciplinarity is not compatible with individualism and a paying-off mentality that is stimulated by today's research environment. Furthermore, it is important to mention that the scarce resources available for research may limit the capacity of accounting historians to develop and participate in joint projects with other researchers. Accounting historians should investigate and evaluate the opportunities for research funding that may emerge from interdisciplinary collaborations.

Another issue of debate relates to research problems and focus questions. To engage with scholars inside and outside accounting, accounting historians need to demonstrate the contemporary relevance and implications of their research and to convince those scholars of the benefits of examining a common problem with the lenses of two or more disciplines. Importantly, each discipline has its own language and conceptual schemes, and to communicate with scholars from inside and outside accounting, there is a need to construct a common vocabulary.

A vast array of opportunities for interdisciplinary research in accounting history has been discussed in this study. From the perspective of accounting historians engaging with scholars inside accounting, the possibilities are diversified with the most usual between new accounting historians and critical/interpretive accounting researchers. Nonetheless, traditional accounting historians may also find interesting opportunities by engaging with critical/interpretive accounting researchers, for example, by entering into new debates. Above all, the different possibilities highlight the fact that both accounting historians and accounting scholars may enlarge each other's perspectives and potentiate the quality and robustness of accounting research. From the perspective of accounting historians engaging with scholars outside accounting, the possibilities of interaction with researchers from different disciplines, such as management, economics, sociology and history, are vast. This interdisciplinarity will contribute to a better understanding of the roles and impacts of accounting in organisations and society and potentiate the use of a wider spectrum of methodologies, theoretical frameworks and topics, and will help to foster accounting history research. Clearly, both accounting history and the other disciplines would benefit from engaging in multidisciplinary projects.

However, to maximise the opportunities of interdisciplinarity and to stimulate accounting historians' engagement with scholars inside and outside accounting, some obstacles have to be faced, besides demonstrating that accounting history research matters and stimulating other scholars to engage in accounting history research. First, accounting historians need to be open to novelty and to embrace the challenges of the new and the different: it is easier to stay in our comfort zone. This move can be enhanced by working with co-authors from both within and outside accounting. To be part of an interdisciplinary team can provide a perfect opportunity to develop new, interesting and robust research, as no one person can master all currently available relevant knowledge. Second, even when working in interdisciplinary research, as in a collaborative team, obstacles arise from knowledge histories and knowledge structures, the research process itself, and institutionalised and funding restraints.

Notwithstanding these issues and obstacles, it is time for the accounting history community to claim its coming of age, in terms of its methodological sophistication, its theoretical debates and the scope and international dimensions of its research. The horizons of accounting history research go well beyond the specialist journals, and the relationships with, and contributions to, other branches of research still remain largely unaddressed. The successes accounting historians achieve by engaging with other accounting scholars and scholars outside the accounting discipline will strengthen the capacity of our research to contribute to humanity's reflections upon, critiques of and decisions about its present and future. Past, present and future are intrinsically linked, and accounting history scholars, by engaging with scholars inside and outside accounting, increase the potential to bridge different views of time, pluralise views of the past and offer new understandings of what was thought as being already known.

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Notes

1. The use of journal rankings in business academia in general, and in accounting in particular, has proliferated from 1999 onwards. For further information, see Wedlin (2006: 87–89) and Gendron (2008).
2. For further discussion and debate on the issue of relevance and popular accounting history, see Fleischman and Radcliffe (2005), Carnegie (2006), Radcliffe (2006) and Carnegie and Napier (2013).
3. Researchers from fields such as business history, economic history and labour history have integrated accounting issues and/or used accounting data in their projects. For example, Pollard (1963) examined the difficulties involved in the valuation of capital assets in accounting terms compared to valuation using data based on trading records such as labour costs and raw material costs. Coleman (1969) relied intensively on accounting data to examine the performance and changes in the manufacturing firm Courtaulds (Coleman, 1969). A professor of economic and social history, C. Munn, used accounting data for analytical purposes in his account of the history of the provincial banks in Ireland (Munn, 1981). The studies of A. Chandler, professor of business history, highlighted the role of accounting techniques for the effective management of large corporations. See Mathias (1993) for further discussion about the interaction between business historians and accounting historians.

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