

Accounting and Accountability in Local Government: Contributions from Accounting History Research

Massimo Sargiacomo^a

University G.d'Annunzio

msargiacomo@unich.it

Delfina Gomes^b

University of Minho

dgomes@eeg.uminho.pt

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^a Associate Professor, Faculty of Managerial Sciences, University G.d'Annunzio, 65126 Pescara, Italy.

^b Assistant Professor, School of Economics and Management, University of Minho, Gualtar, 4710 Braga, Portugal.

*** Corresponding Author:**

Delfina Gomes

University of Minho

School of Economics and Management

Gualtar, 4710-057 Braga Portugal

Tel.: +351253604512

Fax: +351253601380

E-mail: dgomes@eeg.uminho.pt

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Abstract

This work provides an analysis of published historical research on accounting and accountability in local government (LG) and in public organizations with links to LG organizations. The study is expected to identify trends in historical research, the extent of adoption of theoretical perspectives, the nature of sources examined, the periods of time investigated, and the main contributions of published accounting research regarding the accounting's past in LG.

By so doing, this paper intends to highlight possible future research topics and make a call for rigorous and robust research on the development of systems of accounting and accountability in LG around the globe which recognizes that accounting, besides being perceived as a technical practice, is also a social practice, with implications for organisational and social functioning.

Keywords: Local Government, Accounting and Accountability, Literature Review.

1. Introduction

Vast archives of the surviving records of public organizations generally exist around the globe and yet, historically, accounting history research has focused attention on investigations in the private sector. However, increased interest has been shown in recent times in mounting historical studies of public sector accounting in different countries, responding to the considerable potential of this specific research direction, as highlighted by different authors, thereby augmenting an understanding of accounting's past outside the domain of private enterprises (Previts, Parker, & Coffman, 1990; Carnegie & Napier, 1996; Walker, 2005).

Whilst public sector accounting, including Local Government (LG) accounting has attracted the attention of some members of the academic and professional community since the end of the 19th, early 20th century (e.g. Cooke, 1887; Cleveland, 1909; Metz, 1909; Walker, 1923; Morey, 1933, 1934; Welcker, 1934) perhaps as a consequence of the search of increased administrative efficiency¹, historical investigations on this field have been widely neglected. Nevertheless, despite the paucity of extant research, pioneering historical books on "Accounting and Accountability in Local Government" appeared at the beginning of the 20th century (i.e., Webb and Webb, 1906, 1908), although such works enjoyed a better diffusion in the following decades (e.g., Robson, 1931; Laski, Jennings and Robson, 1935; Helmore, 1961; Chinnery, 1967; Smellie, 1968). Publications on academic journals have started only in the 1960s (i.e. Livock, 1965), whilst professional journals boast an early diffusion of publications in this field of research (e.g., Force, 1931; Halcrow, 1953).

The study of accounting and accountability in the public sector embraces different types of organizations, of course. The public sector nowadays can, for instance, be divided into four main groups: local government; central government; public organizations with links

¹ Therein the following quote by Harold D. Force (1931) is really illuminating: "It is well known in modern business that complete and scientific accounting produces a knowledge of affairs which is a condition precedent to successful management. The experiences and revelations of the past twenty years in the conduct of public administration in states and cities of the United States have demonstrated the same thing regarding management of public business. Officers have found that to direct intelligently they need to be fully informed. It is the duty of government, as in industry, to render through its officers, the largest possible service at the most economical cost, particularly since social, welfare and commercial services rendered by states and cities have been becoming more costly each year. The problem of the day, therefore, is increased administrative efficiency" (quoted in Welcker, 1934, p. 57).

to central and local government organizations; and public business entities linked with central government but which can also be funded by private capital. As mentioned, accounting development in LG and in public organizations with links to LG organizations remains under-investigated. As will be shown based on the investigations undertaken, published historical accounting research has often reflected what is now known as the “traditional approach”, where accounting tends to be perceived as a technical practice alone and the State as a non-problematic, regulatory body (Goddard, 2002, p. 655; see, for example, Coombs & Edwards, 1994; Edwards & Greener, 2003). There is a need for a rigorous and robust research on the development of systems of accounting and accountability in LG around the globe that recognizes that accounting is also a social practice, with implications for organisational and social functioning, thus necessitating the employment of perspectives drawn from other disciplines, such as sociology, philosophy, psychology and political economy in broad-scope investigations of accounting’s past in LG. Interpretive and critical methodological perspectives emerged based firmly on the social and institutional conception of accounting (see, for example, Chua, 1986; Laughlin, 1995; Baker & Bettner, 1997), which offer considerable potential to be applied more broadly in the study of systems of accounting and accountability in LG.

Most individuals in the modern era at least are obliged to be members of a LG and, accordingly, to participate in LG affairs, including elections where held, and to pay municipal rates and also other fees and charges for service provision on a user basis. Therefore, LG is an important institution in providing structure and order to our collective lives. It has broadly maintained this role across time and space. Accounting and accountability are, in turn, important in the administration and governance of such organizations and, consequently, in the process of ordering and controlling activities within local communities. Such roles, however, are indeed not new to the modern era.

Drawing on the review of a selected list of generalist accounting journals and specialist accounting history journals since their origin until 2009 – which will be highlighted later in a research methodology section – this paper is intended to provide a critical review of the historical research which has been undertaken on accounting and accountability in LG. This literature review is intended to enable the identification of the major trends in this area, the conceptions of accounting adopted, whether explicitly or implicitly, and the particular theoretical frameworks used to analyse the different research topics and their possible

contribution to a better understanding of accounting's past, particularly the role of accounting in organizations and society. This study will also embrace the posing of suggestions for possible directions in conducting future research within historical LG investigation.

As mentioned, historical accounting research in the field of public sector has adopted a more "traditional approach", and interpretive and critical research in the field has tended to focus to date mainly on the development of the organized accounting profession in the public sector (Goddard, 2002, p. 656; see also Chua & Poullaos, 1993; Chua & Sinclair, 1994). However, as echoed in the call for papers of our special issue, a diverse range of topics and issues can be investigated in what concerns LG accounting, including the following key themes: accounting and the exercise of power by and within local government organizations; accounting and the interplay between local government and central government; the adoption, use and institutionalization of accounting practices in local government; accounting and the interrelations between local government and other parties such as business people, corporations and banks; and accounting and accountability in community organisations such as hospitals, schools, charity institutions, theatres and prisons that were operated within local government.

This paper is structured as follows: the second section portrays the research methodology adopted, and concurrently elaborates major clusters of published research. The content of the articles included in the review is then analysed in the following section, according to the main identified strands of research, as well as of minor sub-themes. Building on the results highlighted by the review, section four illuminates hitherto unexplored and/or underdeveloped strands of research. Section five outlines the conclusions and calls for future extensions of this research.

2. Research methods

As said above, the aim of this paper is to provide a critical review of the research which has been undertaken in the topic of accounting and accountability in LG. However, before proceeding further in pursuing this objective, it is necessary to highlight a definition of "Local Governments" used as basis for the development of this research and elucidate the research methodology adopted and the comprehensive list of journals analysed.

A LG can be defined as “the government of a town, city, county, or region at a local level by locally elected politicians”.² Consequently, “a local government will typically only have control over their specific geographical region, and can not pass or enforce laws that will affect a wider area. Local governments can elect officials, enact taxes, and do many other things that a national government would do, just on a smaller scale”.³ The words “local government” (LG) imply a political and administrative structure (or organization) which has the “power” to regulate the affairs of people in a particular province or local territory as part of a larger land mass or nation. It is a case of local people who essentially undertake to govern or regulate local people in the “supposed” interests of all in the community (i.e. the public interest). On using the phrase “accounting and accountability in local government” in a sentence, an assumption is made that the local governing rulers or officials are obliged to prepare accounting documents and statements, usually imposed by law and which evolved through time, provide an account of some kind to their constituents (e.g. citizens, higher levels of governments, etc..), thereby highlighting the need of regulated administrative structures, where the use of accounting and other financial information is widespread. The above definitions and assumptions are all useful to enhance an understanding of the nature and scope of the activities of current LGs, as well as to hint at the model of LGs in the past centuries, whose structures varied at a different extent through the centuries and countries. Therein, it is worth noting that pioneering works have sought to highlight the evolution of the structure of LGs in different countries.

Coombs & Edwards, for example, provided a brief portrayal of the evolution of the structure of local authorities in the context of the geographical region now known as the UK:

The development of a system of local government, broadly defined, began in medieval times with the creation of sheriffs to deal with such matters as the collection of taxes, military organization and law and order. As successive Kings became increasingly worried about the power of these sheriffs, local knights were appointed as justices of the peace to administer law and order. Over time these JPs became responsible for what can be loosely described as county-based government. The King also gave Towns limited rights of self-government in exchange for services rendered. The executive body established to govern the ‘borough’ was the town council, whose composition and power depended on the terms of the Royal Charter.....The process of establishing the present framework for local government began with the Poor Law Amendment Act of 1834...(1990, pp.153-154).

² See http://encarta.msn.com/dictionary_1861699273/local_government.html (access in 2 July 2010).

³ See <http://www.businessdictionary.com/definition/local-government.html> (access in 2 July 2010)

With these premises it is acknowledged that through the different centuries there have been different meanings, models and structures of local authorities in different countries, but a comparative analysis across countries and regions is beyond the scope of this paper. In order to specify the contributions for the review, all of the articles dealing with the broad topic of “Accounting and Accountability in Local Government”, published in a mixed list of generalist accounting journals and specialist accounting history journals, were carefully selected and thoroughly analysed. This comprehensive list – and the related analysed issues – is reported in Table 1.

Table 1: List of journals analysed in the literature review

JOURNAL	ISSUES
Abacus	1965-2009
Accounting Auditing and Accountability Journal (AAAJ)	1988-2009
Accounting and Business Research (ABR)	1971-2009
Accounting Business and Financial History (ABFH)	1990-2009
(The) Accounting Historians Journal (AHJ)	1974-2009
Accounting History (AH)	1996-2009
Accounting Organizations and Society (AOS)	1976-2009
Critical Perspectives on Accounting (CPA)	1990-2009
European Accounting Review (EAR)	1992-2009
Financial Accountability and Management (FAM)	1985-2009
Journal of Accounting and Public Policy (JAPP)	1982-2009
Journal of Accounting Research (JAR)	1963-2009
The Accounting Review (TAR)	1926-2009

Table 1 shows that the investigations conducted involved three specialist accounting history journals (i.e. ABFH, AH, AHJ), as well as a select list of 10 generalist accounting journals which – in the co-authors’ view – were anticipated to contain historical/longitudinal articles on “Accounting and Accountability in Local Government”. For example, given the orientation of the review on the Public Sector field, we have also included in the list of journals “Financial Accountability and Management” and the “Journal of Accounting and Public Policy”, as well as the “Journal of Accounting Research”, which were not included in previous seminal accounting history reviews based on a mix of generalist accounting/specialist accounting history journals (Carmona, 2004, p.10). On the other hand, we have excluded from our list important journals used in previous reviews (Carmona, 2004), like Contemporary Accounting Research, Journal of Management Accounting Research and Management Accounting Research, which – for their aims and scopes – were not supposed to

have published in past and recent times historical/longitudinal studies on the themes addressed by this literature review.

As recalled above, the analysis has sought to identify the major trends in this area, in order to highlight extant research, and to pose suggestions for possible directions in conducting future research within historical local government investigation. Accordingly, an Appendix has been built, where for each article the following information is listed: the name(s) of the author(s) of the article; the title of the journal and the references to volumes, issues, and page numbers; the observation period; the location of the study; the local government analysed; the focus of investigation; the theoretical framework adopted, if any; the evidence derived from primary sources and supported by secondary sources.

The analysis done has permitted to select, analyse and highlight the content of thirty articles, a number which reveals that little is known and the field is under-researched. On the basis of the review, four main clusters of studies have been identified, besides an additional residual miscellaneous category. These clusters, together with some of the articles excluded from our review – as we will better explain later in the paper –, have offered relevant suggestions for possible future historical local government investigations. The main identified streams of research are:

- The adoption, use and institutionalization of accounting and financial practices in local government;
- Accounting for municipal corporations;
- Accounting and the interplay between local government and central government;
- Accounting and accountability in community organisations that were operated within local government organizations.

In the review that follows the articles will be analysed according to the identified research clusters, at the same time proposing, when justified, for each of the category further sub-classifications in sub-themes.

3. Review of research

In this section an analysis of the content of the articles is presented by sub-headings, according to the main identified streams of research which emerged from the selected works, as mentioned previously. Based on the identified articles from the journals described in Table 1, the objective of this section is to identify the major trends in this area, the conceptions of

accounting adopted, whether explicitly or implicitly, and the particular theoretical frameworks used to analyse the different research topics.

3.1. The adoption, use and institutionalization of accounting and financial practices in local government

Next the articles focused on the adoption, use and institutionalization of accounting and financial practices in local government are analysed. The analysis is divided in three major sub-themes, attending to the considerable number of articles within this stream of research and the different focus adopted in the articles, as follows: Accruals, Cost and Budgetary Accounting, Municipal Accounting and Audit Developments, and Medieval Municipal Accounting.

Accruals, Cost and Budgetary Accounting

The evolution of budgetary accounting has been highlighted by Potts (1977) from approximately 1870. Potts (1977) considered that “A distinctive characteristic of governmental accounting is the requirement to demonstrate compliance with legal restrictions concerning control of revenues and expenditures” (p.89). Therefore, the author briefly discussed the highlights of the evolution of budgetary accounting from since the second half of nineteenth century, providing as example the New York’s municipal accounting system.

On the other hand, the adoption of the accruals model has been analysed within local government authorities by Jones (1985b). Jones (1985b) used historical analysis to explain why local authorities in the UK adopted the modified accrual models, within the period from mid 19th to mid 20th centuries. According to Jones (1985b, p.157):

... local government accounting throughout its history has been characterised by continuity rather than change (Jones 1985), and because the period from the middle nineteenth century to the present displays particular continuity, the discussion then has direct relevance for today. The environment may have changed [...] but the modified accruals accounting model has remained the same.

Regarding budgetary accounting, Fleischman and Marquette (1987) and Marquette and Fleischman (1992) focused their analysis in the areas of budgeting and cost accounting in US municipalities in a period of 30 years, from 1890 to 1920. Fleischman and Marquette (1987) explored Ohio municipalities since Ohio was the first state to require uniform municipal accounting and one of the first to inaugurate budgeting. According to the authors, municipal research bureaus in major Ohio cities were among the most dynamic in the nation,

inspiring important steps forward in cost accounting, budgeting, and the installation of accounting systems. Nonetheless, contributing to this dynamic were accounting professionals. As stated by Fleischman and Marquette (1987, p. 84), “the history of municipal accounting reform in Ohio mirrors the efforts of accountants across the United States as they created systems and organizations designed to end corruption in city government”.

Within the same temporal frame and theme Marquette and Fleischman (1992) explored the interactions between American government and business which resulted in important innovations in the areas of budgeting and cost accounting early in the twentieth century. According to the authors, budgeting methods were initially developed by municipal reformers of the Progressive era and were subsequently adapted by business for planning and control purposes. In what regards standard costing and variance analysis, these were identified as significant cost accounting techniques born to an industrial environment which came to contribute markedly to a continuing improvement of governmental budgeting procedures. In fact, according to Marquette and Fleischman (1992, p.137), the “linkages between business and municipal governance became more pronounced in the second stage of the early history of municipal budgeting. It was not until the later Progressive Era (circa 1914) that urban reformers began to stress in the literature the lessons that could be learned from the private sector”.

Within the stream of research regarding the adoption, use and institutionalization of accounting and financial practices in local government, in the particular case of accruals, cost and budgetary accounting, the focus has been in the 19th and 20th centuries, in the US, where the practices of cost and budgetary accounting have experienced a considerable development with the participation of accounting professionals. A contribution to this sub-theme was made regarding the same period of analysis, but for the UK, where the focus was the adoption by local authorities of the modified accrual models.

Municipal accounting and audit developments

National overviews of municipal accounting and audit developments have been a line of research within accounting and accountability in local government, which include United Kingdom, Sweden, Russia and Germany. Jones (1985a), based on primary evidence gathered mainly from archival sources and contemporary literature, provided a synthesis of the history of accounting in the government of British localities (authorities of the time i.e. parishes, boroughs and counties). The author began by attempting to clarify what was involved in charge/discharge accounting, then discussed accounting in the parishes, boroughs and

accounting by county treasurers, finalising with a synthesis of accounting in the government of localities from the Middle Ages to 1835. According to Jones (1985a, p.208), the conclusion was that “charge/discharge accounting was determined by its originally feudal context but that it persisted down the years and pervaded the economy as a written manifestation of the ‘obligation to serve’ imposed by governments of the locality on inhabitants”.

Bergevarn and Olson (1989) explored the development of municipal accounting in Sweden in the 1862 to 1980s time span, focusing mainly on the consequences triggered by the Swedish reform. Drawing on the theory of the Myth, the study analysed single municipalities, federations of municipalities and the parliament. The authors highlighted the fact that “the study perspective is more an organisational than a pure accounting technical one, as we have tried to place the accounting in the context” (p.22).

Coombs and Edwards (1990) examined the development of the district audit requirement in UK from medieval times up to 1933, and have also briefly reviewed subsequent developments. By so doing they have showed that the “government’s desire to control local authority expenditure originated many centuries ago, that many of the basic principles of the district audit pre-date its introduction in 1844, that the district audit was developed as a principal mechanisms for controlling escalating local expenditure, and that the present objective of greater central control has been a consistent theme” (p.153).

Bourmistrov and Mellemvik (1999) have focused on the accounting change in Russian local governments since the social reform triggered by the perestroika, portraying the main elements of the accounting norms in force before 1985 (the old accounting norms) and the norms introduced after 1985 (the new accounting norms). The period of analysis was concentrated in the 1980s and 1990s in Russia. According to the authors, their analysis “illustrates that given big changes in central ideology and local action, Russian local governmental accounting has not changed fast. Slow changes in the accounting norm system, a difficult local financial situation and difficulties in unlearning the old accounting procedures create barriers to utilize local autonomy in respect to accounting system development” (p.675).

Monsen (2002) presented an overview of the historical development of cameral accounting, and thereafter explained the cameral book-keeping method, portraying its use to control public money, mainly, but not only, in Germany, dating from the 1500s. The author ended by arguing that cameral accounting can continue to be applied and that “it is possible to use the same account (i.e., the cameral account structure) both for the core administrative

sector (administrative cameralistics) and for the publicly owned enterprises (enterprise cameralistics)” (p.72).

Regarding the sub-theme of municipal accounting and audit developments, it is worth highlight the fact that most of the studies are longitudinal, starting in the Middle Ages until the 20th century, and there is a diverse range of countries object of analysis. Characteristic to all the studies is the demonstration that there was a slow development of municipal accounting, with the basic principles remaining the same though time.

Medieval municipal accounting

The contribution to accounting history research of the analysis of primary sources dating from medieval times is quite important to a broader understanding of municipal accounting, although additional difficulties arise when trying to analyse old medieval accounting records. Martinelli (1983) and Thick (1999) have focussed on the contents of medieval accounting records, from Genoa and Southampton respectively. Martinelli (1983) examined the content of the oldest Genoese ledgers, the well known Cartularies, in order to enhance an understanding of the origin of Double Entry Book-keeping, for the years 1340 and 1341. Martinelli (1983) also suggested that “the rapid spread of the use of the system over Northern Italy can be explained by the mathematical controls which the system provides, by the geographic proximity of the key centres in that region, by the frequent communications resulting from trade, and by general cultural borrowing” (p.117).

Thick (1999) although studying the 15th century, has focused the analysis on the accounts of the years 1441-1442 and 1492-1493 in the town of Southampton and other towns in the fifteenth century. The analysis was concentrated on the stewards’ books as part of a late medieval town accounting system whose main purpose was the control of town finances and accountability of its officers through regulation and audit. The author highlighted the “importance of using original sources wherever possible. Few published sources faithfully reproduce the original layout of accounts. As a result, important clues to bookkeeping and accounting practices are lost. Transcription may ignore marks and variations in handwriting which have a bearing on audit procedures”. (p.286)

The reduced number of studies on medieval municipal accounting demonstrates that difficulties arise when trying to analyse old records from distant time periods. Nonetheless, the studies have shown that even in medieval times bookkeeping systems were developed to answer the needs of its users and the importance of using accounting records to exercise control.

3.2. Accounting for municipal corporations

In what concerns municipal corporations, Livock in 1965 had already developed a longitudinal analysis, from 1532 to 1835, of the accounting system in Bristol Corporation. It mainly focused on two distinct periods, where the years 1785 and 1786 marked the accounting change. Livock (1965, p.101) compared the accounting system of the corporation of Bristol with research conducted in other British cities and concluded that “after 1785 accrual accounting began, but, until the end of the nineteenth century, no balance sheet was produced. Nevertheless, the accounting system in Bristol was well up to contemporary standards and ahead of some other corporate bodies”.

Edwards (1992) has compared and contrasted the development of external reporting regulations and practices in non-regulated companies, public utility companies and municipal corporations, and drawing on the theoretical underpinning of the agency-theory has explored the mechanism for accounting change, regarding the span of time from 1835 to 1933. Edwards (1992) highlighted the following conclusion:

... findings suggest that companies and municipal corporations displayed a common interest in a wide range of accounting issues, and that, on various occasions, one or the other was at a different point along a developmental path. Whether or not that path led towards an improvement of procedures is a matter of debate, however, since it is by no means clear that the accounting procedures used by companies were, at any point in time, in any respect superior to those employed by municipal corporations, or vice versa. (p.71)

Coombs and Edwards (1992), in their initial work on municipal corporations, have focused on the period of time from 1884 to 1914. The authors examined the evolution of accounting for capital expenditure within municipal corporations, to contrast their capital accounting practices with those employed by companies registered under Companies Act and companies incorporated by private Act of Parliament, and to provide some reference points for evaluating recurring problems, including some of the issues central to the debate of the time on capital accounting in local authorities. The authors concluded that “the debate surrounding the appropriate accounting treatment of capital expenditure by municipal corporations was intense, wide ranging and, in the main, constructive. It involved treasurers, borough accountants, auditors, town councillors, engineers, ratepayers and academics”. (pp.197-198)

Coombs and Edwards (1993) also examined the developments in the form and content of financial reports published by municipal corporations in a “stewardship environment”, and the auditing requirements attaching to those reports, for the period between 1835 and 1974.

The analysis showed that “statements published focused on cash inflows and outflows during the previous accounting period but did not include a balance sheet; a state of affairs which was perfectly natural in view of the wording contained in various statutes, and the continued primacy of charge and discharge accounting among local authorities” (p.46).

Coombs and Edwards (1994) prosecuted their analysis of municipal corporations by using primary records to examine the transition from the charge/discharge system to the double entry bookkeeping system. The findings were then used as the basis for evaluating general explanations for the adoption of double entry bookkeeping, as interpreted by Jones (1992) in the context of municipal corporations. The analysis of municipal corporations in UK was made for the period after 1835 till the end of the 19th century. Coombs and Edwards (1994, p.177) concluded that:

... the system of charge/discharge accounting increasingly proved inadequate to meet the needs of municipal corporations due to the number, nature and rapidly expanding range of transactions undertaken during the late eighteenth and nineteenth centuries. The move to DEB occurred at different points in time at different boroughs and, even within the same borough, was not adopted at a single date for all activities.

Coombs and Edwards (1995) have further investigated the development of the financial reporting practices of British municipal corporations, exploring the relationship between accounting theory and observed accounting practices, and examining both the environmental factors responsible for accounting change and the specific influences that proved crucial at particular points in time. The time period covered in the analysis goes from 1835 to 1933. The evidences showed that “the statutory support provided for the publication of cash-based accounts proved an obstacle to the move towards accruals accounting, but it was one that was overcome. The factors bringing about accounting change were many and varied” (Coombs & Edwards, 1995, p.104).

Finally, Brackenborough (2003) examined the consequences of the increase in public accountability of local authorities in England and Wales in the context of the Newcastle Corporation, the body responsible for collecting and distributing the town’s wealth. The article focused on the use of accounting data by the Newcastle Corporation and its opponents as a lobbying tool to promote their interests, on the first half of the 19th century. As argued by Brackenborough (2003, p.69), “opposition fuelled by the increasing availability of accounting data put greater pressure on the Corporation”.

The sub-theme on accounting for municipal corporations is completed focussed on UK corporations. Different corporations from different towns were analysed with diverse research

interests, such as financial reporting practices, the transition from the charge/discharge system to the double entry bookkeeping or the evolution of accounting for capital expenditure within municipal corporations. An important aspect of these articles is the focus on the 19th century, with the exception of Livock (1965) which is a broader longitudinal study. Within the 19th century, the year 1835 has a considerable importance, with most of the studies starting or ending their analysis in this year. The Municipal Reform Act occurred in 1835 and this Act marks a period of change. The period after the 1835 Act is described by Coombs and Edwards (1993), Edwards (1992) and Jones (1989, 1992) as “the ‘watershed’ years in the way that local authorities approached accounting” (Brackenborough, 2003, pp. 46-47).

3.3. Accounting and the interplay between local government and central government

The study of the interplay between local government and central government has been focused in the 19th and 20th centuries and in the United Kingdom (Jones, 1989; Gill-McLure, Ironside & Seifert, 2003; Walker, 2004). Nonetheless a previous period, from 1525 to 1692 in Spain, has also been analysed by Carmona and Donoso (2004). Jones (1989), in the UK, examined the main accounting problems fostered by the allocation of central establishment charges within local government accounting. According to Jones (1989, p.68):

...municipal corporations, in essential respects, may have entered the twentieth century relatively free from central control (relative to the rest of local government, that is) but even for them, compared with the freedom they enjoyed before 1835, there had been radical intervention. Thus there was a chaos of local government precisely because central government was attempting to make sense of it, in order to control it.

Gill-McLure *et al.* (2003) have focused on the 20th century in the UK to explore the impact of central government regulation on the management of industrial conflict and decision-making practices in English local government. The work developed the analysis through a general examination of the history of the local government system with a specific case study. Gill-McLure *et al.* (2003) concluded that “the needs of the British capitalist state for 1919–1979 were best served, although not without some twists and turns, by a local government system which had some clearly identifiable features in terms of structure and funding” (p.269).

Walker (2004) used the reports of official investigations into the management of pauperism which preceded the new poor law to analyse the perceived role(s) of accounting in local administration during the early 19th century in England and Wales, using the governmental Foucauldian framework. An examination of these discourses during the first

third of the 19th century revealed contemporary perceptions of the purposes of accounting in local governance structure. Walker (2004, p.122) argued that:

While the advocacy of accounting records and accounting publicity to render the poor visible were stimulated by the need to manage the cost of poor relief they also satisfied an aspiration to control the objects of relief. In this respect there are distinct parallels with Foucault's assertions about surveillance, moralisation, social control, the exercise of power in systems of public welfare provision and punishment in the modern state...

Finally, and with a focus outside the UK, Carmona and Donoso (2004), through the lens of Institutional Sociology, examined the role of cost systems in early regulated markets by focusing on the case of the soap production and distribution monopoly in the City of Seville. In a scenario where disputes between the Duke of Alcalá and the local government (the parties) about the fair price of a pound of soap were negotiated after the development of tests that replicated the soap production process and determined its cost through complex calculations, the article highlighted that the test and its accompanying cost calculations provided credibility to the parties before their external constituents. As argued by Carmona and Donoso (2004, p. 150):

... in accordance with predictions of institutional sociologists the legitimizing effects of the tests outweighed their intended, economic purposes of price setting (Meyer and Rowan, 1977; Carruthers, 1995). In practice, cost calculations became a rhetorical element in arriving at a price for soap. As we have seen, the price-setting decision did not necessarily draw upon the outcome of the tests. In the 1525 test, for example, the production cost was 5.125 *maravedíes*, but the price was set at 6 *maravedíes* because of the strong performance of olive oil in the test...

Although the sub-theme of accounting and the interplay between local government and central government has also focused on the 19th and 20th century in the UK, more recent studies have provided different perspectives of analysis, highlighted by the adoption of an interpretative theoretical framework.

3.4. Accounting and accountability in community organisations operated within local government organizations

Lacombe-Saboly (1997) analysed the hospitals of Toulouse and Albi, in France, from late seventeenth to the beginning of the nineteenth century. The article described hospital organization and accounting practices, and concurrently showed how the accounting model adopted was suited to their structure and aims. The hospitals of Toulouse and Albi were

initially private institutions, which were later transformed into organizations on a communal basis. It is explained in the article that all the hospitals in the same commune were linked together. The town council designated an administrative commission of five members who chose their chairman and secretary (p.273). As stated by Lacombe-Saboly (1997) “the importance of the links between church and State, the breadth of the church patrimony, the status of hospital institutions but also their pursuit of moral and religious aims did not favour the emergence of a need for information on the patrimony in general or the creditors and debtors in particular” (p.276)

Riccaboni, Giovannoni, Giogi and Moscadelli (2006) analysed accounting in fourteenth century Italy. Drawing on a theoretical framework made up by a mix of accounting and power relations, the authors examined the *Opera della Metropolitana di Siena*, an institution in charge of the construction and maintenance of the cathedral of the City of Siena to explore the potential role played by accounting systems in influencing power relations. Indeed, in the management of the Opera were involved in simultaneous both the Commune of Siena and ecclesiastical authorities. The authors argued that “by combining theoretical with empirical insights, the present research shows that command over the accounting process could be used as a resource in the exercise of power in the management of the organization, while playing a key role in the process of accountability and in legitimating each other’s rights and obligations” (p.54).

Barbato and Mio (2007) analysed the Venice Biennale in the end of the 19th century to the beginning of the 21st century. The article critically and systematically reviewed the evolution of the accounting system and management control within the Venice Biennale. Venice biennale was a former public body initially embedded since 1895 within the municipal corporation of Venice, later enjoying for a long period the legal status of a self-governing body (1920-1998), and more recently converted at the end of the 1990s in a private body called the ‘Società di Cultura La Biennale di Venezia’. The changes in the legal status of the Biennale also implicated changes within the accounting and control systems of the body. For the period when the Biennale became a self-governing body, Barbato and Mio (2007, p.203) highlighted the fact that “especially on the basis of the preparation of the budgets as well as the financial statements, which has been expressly represented since 1979, is linked with the authorising purpose served by the national budget”. This implied that:

... the budget of the Biennale depends on the sum provided by the national budget (Ministry of Arts). The budget sets out the limits within which the operators must work, authorising them to secure the expected revenues, manage the expenses and spend within the limits of the planned amounts. The focus and the meaning of the

control and monitoring function revolve, therefore, around the possible existence of legitimate grounds for every operation (authorising approach). (p.203)

Contrasting with the previous sections, the sub-theme accounting and accountability in community organisations operated within local government organizations has provided analysis of community organizations in non-Anglo countries, enriching the accounting history literature on accounting and accountability in LG.

3.5. Miscellaneous

Soybel (1992) addressed the value of municipal accounting information to the municipal bond market by examining the association between New York City (City) bond yields and published accounting data in comparison to the association between City yields and accounting data which have been adjusted to conform to generally accepted accounting principles (GAAP), in the time span from 1961 to 1975. One of the conclusions was the following:

Analysis of the adjusted and unadjusted financial information reveals that most of New York City's accounting practices understated expenditures and overstated revenues, so that the City's annual operating surplus (deficit) was routinely, and in most years substantially, overstated (understated). In fact, had the City conformed to generally accepted accounting principles, it would have reported an operating deficit in all of the fifteen years studied; this is reflected in the fact that adjusted (Revenues less Expenditures) per capita is negative throughout the period... (Soybel, 1992, p.228)

Wenzel, Tonge, and McMickle (1992) examined one section of the book by Samuel Freeman *The Town Officer* [1791], concerning the keeping of town accounts in the USA, for the period between 1791 and 1815. The article analyzed and compared Freeman's objectives of "a plain regular Method" to modern municipal accounting concepts as articulated by the GASB. "These analysis show *The Town Officer* to be a significant contribution to accounting literature not only for its 1791 publication date, but also for the similarity of its content to present day municipal accounting objectives and requirements" (p.57).

Morecroft, Coffman, and Jensen (2000) analysed state and municipal accounting, as well as IRS, from early to mid 20th century, in the US. The work documented the contributions of T. Coleman Andrews to accounting and administrative reform through the public-service positions he held in government at local, state and national levels. "Throughout his long career, T. Coleman Andrews was a crusader for the power of a properly designed accounting system to foster efficiency and effectiveness in complex and inherently political government organizations" (Morecroft *et al.*, 2000, p.245). Nonetheless, after a long career

the conclusion was that effective reforms need political support, as stated by Morecroft *et al.* (2000, p.255):

After leaving the IRS, he continued to press for reform in government and taxation. In the end, he became convinced that further administrative reforms would not be sufficient, and that effective reform would require a coordinated political effort to unseat entrenched interests in Washington. To this end, Andrews became increasingly involved in political activities that culminated in his run for the presidency of the US.

Sargiacomo (2006) provided an analysis of the Commune of Penne in the second half of the seventeenth century. The study of surviving public records and other primary sources elucidated the commune's organization, administration and accounting procedures and portrayed key aspects of community life through a classification analysis of the entries contained in the town Register of the Exchequer. Special attention to the social, political and economic context was devoted in the analysis, as argued by Sargiacomo (2006, p.477):

In the case presented here, the Commune of Penne has been considered as a “microscopic entity” belonging to the “wider universe” composed by the Southern Italian feudal communes facing the same or similar set of environmental conditions. This required taking into account multiple surrounding environmental factors, including not only the Dukedom of Parma and the Vice-Kingdom of Naples, but also powerful local agents, represented by both aristocratic and wealthy families, and by religious institutions.

Moussalli (2008) focused on the US State and Local government accounting in 19th century to prepare a literature review which allowed describing what it tells us about its subject, to comment on the strengths and weaknesses of the literature, and to identify the research opportunities it creates. Moussalli (2008) argued that:

This review suggests the need for considerable descriptive work into the accounting and reporting methods used by different governmental entities in the U.S. in the 1800's. Financial documents and bookkeeping techniques in many places at many different times need to be described in detail. This work must precede histories of specific topics and the testing of various theories using historical data. (p.185)

Accounting and accountability in LG is not reduced to the main four identified streams of research. This last section – Miscellaneous – highlights possibilities of research ranging from literature review to the role of important figures in the development of accounting practices, within different periods of time and locations.

4. Hitherto unexplored and /or underestimated trends of research

From the above analysis it emerges a prevalence of studies addressed to investigate either the adoption, use and institutionalization of accounting and financial practices in local government (i.e. “cost and budgetary accounting, municipal accounting and audit development, as well as medieval municipal accounting”) or accounting for municipal corporations. Nevertheless, if on the one hand we can say that extant research on municipal corporations has been concentrated to date on UK scenarios, the first cluster of literature review reveals also some significant exceptions addressed to Italy, Sweden, Germany and Russia (see Table 2). Accordingly, and echoing one of the major calls raised by previous seminal reviews (Carnegie and Potter, 2000; Carmona, 2004), there is still much to learn about the use of accounting and accountability in local government in non Anglophone scenarios.

Table 2: Countries under examination vis-a-vis main clusters of publications: numbers & percentages

CLUSTERS	UK		USA		Italy		France		Germany		Russia		Spain		Sweden		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
The adoption, use and institutionalization of accounting and financial practices in LG	4	13.3%	3	10.0%	1	3.3%			1	3.3%	1	3.3%			1	3.3%	11	36.7%
Accounting for Municipal Corporations	7	23.3%															7	23.3%
Accounting and the interplay between local government and central government	3	10.0%											1	3.3%			4	13.3%
Accounting and accountability in community organizations that were operated within local government organizations					2	6.7%	1	3.3%									3	10.0%
Miscellaneous			4	13.3%	1	3.3%											5	16.7%
Total	14	46.7%	7	23.3%	4	13.3%	1	3.3%	1	3.3%	1	3.3%	1	3.3%	1	3.3%	30	100%

Relatedly, and with the unique notable exception of the study by Carmona and Donoso (2004) in 16th to 17th century Spain, the same discourse can be applied to the extant research on the interplay between local government and central government. Indeed, this strand or research has been sustained by very few – but precious – studies that have investigated 19th and 20th century UK, thereby encouraging – again – more research from non UK settings. Further, the fourth cluster of studies – focussed on accounting and accountability in

community organisations operated within local government authorities – has showed only a small interest of the academia on hospitals and cultural as well as on instrumental LGs institutions. Surprisingly, these publications are all coming from Italy and France, thereby leaving more space to Anglophone studies⁴, as well as raising a call for studies for the hitherto globally neglected other relevant bodies which can be operated within local government authorities, such as transports (i.e., tramway, railway, omnibuses...), public utilities (e.g. gas), education, water and declamation consortia services, prisons, theatres, as well as charity institutions.

Glancing through the review it is easy to argue that the literature has rarely illuminated the impact of the work of important individual figures and their influences in the administration of local government entities. Indeed, besides the notable exception of the study by Morecroft *et al.* (2000) – grouped in the residual miscellaneous cluster – which emphasized the contribution of T. Coleman Andrews, there are no other publications at all⁵, thereby highlighting a lack of biographical and prosopographical studies, whose development is strongly encouraged. The same comment applies to social history studies on Local Governments/Authorities, where only one contribution (Sargiacomo, 2006) focussed on 17th century Italy is appearing in the review, thereby calling for further research. Moreover, and not surprisingly, all the clusters of publications analysed have clearly shown a prevalence of studies concentrated on the 1835-1946 time-span, thereby calling for further research about relatively neglected observation periods (see Table 3⁶).

⁴ With particular regard to hospitals, the UK academics have thoroughly addressed “voluntary hospitals” (e.g. Robson, 2006; Lapsley & Robson, 2008) that have been excluded by our review as they were private hospitals/organizations.

⁵ See Covalleski, Dirsmith and Samuel (1995) for another significant exception, in the Accounting and the State field, where the influence by John R. Commons and other early institutional economists is portrayed, focussing on the State of Wisconsin as epicentre of socio-public administrative experimentation.

⁶ In Table 3 we have used “1835” as border of two consecutive time-segments as in it was the starting point or the end of many papers’ observation periods. Moreover, and importantly, Table 3 uses adjusted “numbers and papers” as in the review there were a few papers whose observation periods covered two or more consecutive time-segments. The weight of those papers have therefore been divided by the number of the time-segments covered by the observation periods (i.e, two, three, or four time-segments: 0.5, 0.333 & 0.25 for each of the respective covered time-segments). Relatedly, the percentages have been calculated according to the adjusted numbers.

Table 3: Periods under examination vis-a-vis main clusters of publications: adjusted numbers & percentages

CLUSTERS	Before 1500		1500-1699		1700-1835		1835-1945		1946-present		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
The adoption, use and institutionalization of accounting and financial practices in LG	2.58	8.61%	0.83	2.78%	0.83	2.78%	4.5	15.00%	2.25	7.50%	11	36.67%
Accounting for Municipal Corporations			0.50	1.67%	1	3.33%	5	16.67%	0.5	1.67%	7	23.33%
Accounting and the interplay between local government and central government			1.00	3.33%	1	3.33%	1.5	5.00%	0.5	1.67%	4	13.33%
Accounting and accountability in community organizations that were operated within local government organizations	1.00	3.33%	0.50	1.67%	0.5	1.67%	0.5	1.67%	0.5	1.67%	3	10.00%
Miscellaneous			1.00	3.33%	1.5	5.00%	1	3.33%	1.5	5.00%	5	16.7%
Total	3.58	11.94%	3.83	12.78%	4.83	16.11%	12.5	41.67%	5.25	17.50%	30	100%

Importantly, extant research – referring to all the identified main clusters of investigations – seems to miss also the potential of “Comparative International Accounting History” research (Carnegie and Napier, 2002), as there are no studies which have concurrently analysed the accounting systems of different Local Governments/Authorities belonging to different countries. Moreover, very few articles have been underpinned by theoretical perspectives (e.g. Agency Theory, Institutional Sociology, and Theory of the Myth). A partial explanation of this lack is provided by the fact that the “New Accounting History” has been launched only in the last two decades by Miller, Hopper and Laughlin, (1991). Nonetheless, it cannot be denied that different theoretical frameworks have been applied in several past and recent historical studies in the public sector fields, both in “Local Government research” (e.g. Coombs and Edwards, 1995; Carmona and Donoso, 2004; Walker, 2004) and in the “Accounting and the State” literature (e.g. Miller, 1990; Gomes, Carnegie and Rodrigues, 2008; Sargiacomo, 2008, 2009). Accordingly, the use of theoretical frameworks for a better understanding of accounting’s past and the role of accounting in organizations and society is strongly recommended in future studies.

Importantly, other possible strands of researches emerge from a bunch of important articles which were not included in the review, as they were not clearly focussed on LGs, but in the co-author’s view are really significant for highlighting possible pathways for future

research. Engstrom and Shockley (1985), for example, have dealt with stewardship reporting, depicting it as an important tool in the establishment and development of the American Colonies, and illustrating examples of the financial reporting developed for the Georgia Colony at the end of the 18th century by the accountant Harman Verelst. That said, the interplay between LGs and Central Governments for the management of colonies inside or outside the boundaries of the territorial states seems a clear underestimated strand of research. Another potential research pathway is suggested by Figlewicz, Anderson, and Strupeck (1985), whose article has presented a condensed history of significant post 1900 developments in nonbusiness financial accounting practices and standards. Again, glancing through the literature, it seems that there is a need of more historical studies on the developments of accounting interrelations of LGs and nongovernmental, nonbusiness entities. Relatedly, Napier (1991), by examining the accounting information used to manage the large aristocratic Marquesses of Bute Estate, and highlighting its relevance in the light of the economic, political and social objectives of the nineteenth century British Aristocracy, has perhaps illuminated one more possible strand of research on the interplay of aristocratic estate management and the satisfaction of public interest needs by LGs, which perhaps deserve a better attention by the accounting community in the near future.

5. Conclusions and call for future extensions of LG research

This work provided an analysis of a selection of published historical research on accounting and accountability in LG and in public organizations with links to LG organizations. This study contributes to accounting history literature by identifying trends in historical research, the extent of adoption of theoretical perspectives, the archival sources examined, the periods of time reviewed, and the main contributions of published accounting research regarding the accounting's past in LG.

Accordingly, and based on an analysis of 30 articles selected from the three specialist accounting history journals and 10 generalist accounting journals⁷, until 2009, the analysis confirms that historical investigations on LG are still underdeveloped and, although strongly based on the archive, have mainly adopted a traditional approach, with only a few articles adopting a theoretical framework to interpret the findings (Bergevarn & Olson, 1989; Edwards, 1992; Carmona & Donoso, 2004; Walker, 2004; and Riccaboni *et al.*, 2006). The

⁷ The authors, at the moment of writing the conclusions, think that in the near future they will broaden the basket of generalist journals, by adding: British Accounting Review, Public Administration Review and Business History Review.

major trends identified in the analysis were synthesized in the following clusters: the adoption, use and institutionalization of accounting and financial practices in local government; accounting for municipal corporations; accounting and the interplay between local government and central government; accounting and accountability in community organisations that were operated within local government organizations. The adoption, use and institutionalization of accounting and financial practices in local government and accounting for municipal corporations have, until the moment of writing, captured the attention of accounting history researchers, with a particular focus on UK scenarios, and 19th and 20th centuries.

Therefore, the need for a rigorous and robust research on the development of systems of accounting and accountability in LG around the globe is highlighted based on the analysis provided. Future accounting history research on LG needs to recognize that accounting besides being recognized as a technical practice is also a social practice, with implications for organisational and social functioning, thus necessitating the employment of perspectives drawn from other disciplines, such as sociology, philosophy, psychology and political economy.

According to Gomes (2008 p.496) “the conception of accounting as a social practice and the adoption of interpretive and critical perspectives in studying accounting’s past have created new possibilities for accounting history research and its scholars as well as emerging scholars in the field”. These new possibilities also apply to specific research in accounting and accountability in LG. LGs exist for centuries, a vast period of analysis and the development of LG authorities from ancient times to the recent past can provide us with a better understanding of accounting change from the consideration of the context in which accounting practices were situated and also by the adoption of diversified theoretical perspectives and methodological approaches. The fact that the propensity of the public sector to preserve primary research records, when compared with private entities, is higher (Carnegie & Napier, 1996), reinforces that the future of accounting history research in accounting and accountability in LG is a promising one.

This study has sought to contribute to accounting history research by identifying possible futures avenues of research within accounting and accountability in LG. Besides the potentialities of applying different theoretical perspectives, as explained, the possibilities for historical studies on accounting and accountability in LG are considerable. Importantly, there is still much to learn about the use of accounting and accountability in local government in non Anglophone scenarios. Although Italy, Spain Sweden, Germany and Russia have already

partially contributed to this stream of research, there are still many potentialities for contribution from these countries. Moreover, there are still a considerable number of countries, including European countries, which have a long and rich local government history and remain unexplored (e.g. Australia, Brazil, Mexico, New Zealand, Romania, etc...). Additionally, different observation periods would enrich accounting history research in accounting and accountability in LG and enlarge the focus until now on the 19th and 20th centuries. Promising possibilities of research exist on the interplay between local government and central government, on hospitals and cultural as well as other instrumental LGs institutions as well as relevant bodies which can be operated within local government authorities, such as transports and public utilities, education, water and declamation consortia services, prisons, theatres, as well as charity institutions. Biographical and prosopographical studies are a promising field in accounting history, which can bring to light the work of important individual figures and their influences in the administration of local government entities.

Finally, the potential of “Comparative International Accounting History” research (Carnegie and Rodrigues, 2007; Carnegie and Napier, 2002), has to be explored as there are no studies which have concurrently analysed the accounting systems of different Local Governments/Authorities belonging to different countries.

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Appendix

Author(S)	Venue/ Date of publication	Main Period of Analysis	Location of the study	LG analyzed	Focus of investigation	Theoretical Framework	Evidence
Barbato, M. B. & Mio, C.	ABFH, 2007, Vol.17, No.1, pp.187-208.	End of XIX-start of XXI century	Italy, Venice	Venice biennale	The article critically and systematically reviews the evolution of the accounting system and management control within the Venice Biennale. Venice biennale was a former public body initially embedded since 1895 within the municipal corporation of Venice, later enjoying for a long period the legal status of a self-governing body (1920-1998), and more recently converted at the end of the 1990s in a private body called the 'Società di Cultura La Biennale di Venezia.	N/A	Evidences mainly gathered from primary sources (Venice Archives), and secondary literature.
Bergevarn, L.E. & Olson, O.,	AAAJ, 1989, Vol.2, No.3, pp.22-39.	1862-1980s	Sweden	Single municipalities, federations of municipalities and the Parliament	The article studies the development of municipal accounting in the Sweden triggered by the Swedish Reform.	Theory of the Myth	Evidences mainly gathered from several primary sources and secondary literature
Bourmistrov, A.L. & Mellemvik, F.	EAR, 1999, Vol.8, No.4, pp.675-700.	mid 1980s - mid 1990s	Russia, Leningrad	Local governments in general.	The article focuses on the accounting change in Russian local governments since the abbreviation triggered by the perestroika, portraying the main elements of the accounting norms in force before 1985 (the old accounting norms) and the norms introduced after 1985 (the new accounting norms).	N/A	Evidences gathered from primary sources (laws, juridical and political documents, accounting data and regulations), and secondary sources
Brackenborough, S.	AHJ, 2003, Vol.30, No.1, pp.45-72.	1800-1850	England and Wales	Newcastle Corporation – Wealth distribution	The article examines the consequences of the increase in public accountability of local authorities in England and Wales in the context of the Newcastle Corporation, the body responsible for collecting and distributing the town's wealth. The article focused on the use of accounting data by the Newcastle Corporation and its opponents as a lobbying tool to promote their interests.	N/A	Evidences gathered from primary sources (archival records and minutes relating River Tyne and Newcastle Corporation).
Carmona, S. & Donoso, R.	JAPP, 2004, Vol.23, No.2, pp.129-157.	1525-1692	Spain, Seville	Local and central Government	The article examines the role of cost systems in early regulated markets by focusing on the case of the soap production and distribution monopoly in the City of Seville. In a scenario where disputes between the Duke of Alcalá and the local government (the parties) about the fair price of a pound of soap were negotiated after the development of tests that replicated the soap production process and determined its cost through complex calculations, the article highlights that the test and its accompanying cost calculations provided credibility to the parties before their external constituents.	Institutional Sociology	Evidences mainly gathered from the Royal Soap Factory of Seville, the Archive of the Dukedom of Medinaceli, the Municipal Archive of Seville, and the General Archive of Indies, and by secondary sources.

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Coombs, H.M. & Edwards, J.R.	FAM, 1990, Vol.6, No.3, pp.153-176.	from medieval times to 1933	UK	Local authorities forming the district	The objective of the article is to examine the development of the district audit requirement up to 1933, and briefly to review subsequent developments.	N/A	Primary evidence gathered mainly from literature review, some archival sources and secondary literature
Coombs, H.M. & Edwards, J.R.	FAM, 1992, Vol.8, No.3, Autumn, pp.181-201.	1884-1914	UK	Municipal corporations in UK	The purpose of the article is to examine the evolution of accounting for capital expenditure within municipal corporations, to contrast their capital accounting practices with those employed by companies registered under Companies Act (registered companies) and companies incorporated by private Act of Parliament (statutory companies) , and to provide some reference points for evaluating recurring problems including some of the issues central to the debate of the time on capital accounting in local authorities.	N/A	Primary evidence gathered mainly from primary sources and contemporary journals, and secondary literature
Coombs, H.M. & Edwards, J.R.	Abacus, 1993, Vol.29, No.1, pp.27-51.	1835-1974	UK	Municipal corporations in UK	The purpose of the article is to examine developments in the form and content of financial reports published by municipal corporations in a stewardship environment, and the auditing requirements attaching to those reports.	N/A	Primary evidence gathered mainly from the published results of government investigations - e.g. Royal Commission on Municipal Corporation - and from contemporary literature
Coombs, H.M. & Edwards, J.R.	ABFH, 1994, Vol.4, No.1, pp.163-180.	1835-till the end of XIX century	UK	Municipal corporations in UK	The article uses principally the records of municipal corporations to examine the transition from the charge/discharge system to the double entry bookkeeping. The findings are then used as the basis for evaluating general explanations for the adoption of double entry bookkeeping (Yamey, 1956), as interpreted by Jones (1992) in the context of municipal corporations.	N/A	Evidences mainly gathered from primary sources – records of municipal corporations –, and by secondary literature
Coombs, H.M. & Edwards, J.R.	ABR, 1995, Vol.25, No.98, pp.93-105.	1835-1933	UK	Municipal corporations	The article investigates the development of the financial reporting practices of British municipal corporations. Relatedly, it explores the relationship between accounting theory and observed accounting practices, and examines both the environmental factors responsible for accounting change and the specific influences that proved crucial at particular points in time.	N/A	Primary evidence gathered mainly from archival sources and contemporary literature
Edwards, J.R.	ABR, 1992, Vol. 23, No.89, pp.59-73.	1835-1933	UK	Municipal corporations, public utility companies and non-regulated companies	The article compares and contrasts the development of external reporting regulations and practices in non-regulated companies, public utility companies and municipal corporations, and concurrently explores the mechanism for accounting change.	Agency Theory	Primary evidence gathered mainly from archival sources - i.e. laws and regulations of the time - and from contemporary literature, and secondary literature.

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Fleischman, R. & Marquette, R. P.	AHJ, 1987, Vol.14, No.1, pp.73-98.	1890-1920	US Ohio State	Ohio municipalities	The article examines Ohio Municipalities. Ohio was an important Progressive state and is particularly suited to an investigation of the contribution made by accountants. Ohio was the first state to require uniform municipal accounting and one of the first to inaugurate budgeting. Municipal research bureaus in major Ohio cities were among the most dynamic in the nation, inspiring important steps forward in cost accounting, budgeting, and the installation of accounting systems.	N/A	Legislation and literature review
Gill-McLure, W., Ironside, M. & Seifert, R.	CPA, 2003, Vol.14, No.3, pp.255-272.	1919-2000	UK	Local and Central Government	This article explores the impact of central government regulation on the management of industrial conflict and decision-making practices in English local government, developing the analysis through a general examination of the history of the local government system and a specific case study.	N/A	Primary evidence gathered mainly from interviews and observations for the recent case-study, and from secondary sources for the history of LGs reforms
Jones, R.H.	ABR, 1985, Vol.15, No.59 Summer, pp.197-209.	Middle Ages to 1835	UK	Local government (authorities of the time i.e. parishes, boroughs and counties)	The article provides a synthesis of the history of accounting in the government of localities	N/A	Primary evidence gathered mainly from archival sources and contemporary literature
Jones, R.H.	FAM, 1985, Vol.1, No.2, Winter, pp.145-160.	from mid- XIX - to mid XIX century (1860-1921)	UK	Local government in general	The article uses historical analysis to explain why do local authorities adopt the modified accrual models	N/A	Primary evidence gathered mainly from archival sources, and secondary literature
Jones, R.H.	FAM, 1989, Vol.5, No.2, Summer, pp.59-71	from mid- XIX - to mid XX century (1837-1907-1930)	UK	Local government in general	The purpose of the article is to examine the main accounting problem fostered by the allocation of central establishment charges within local government accounting history.	N/A	Primary evidence gathered mainly from archival sources and secondary literature
Lacombe-Saboly, M.	ABFH, 1997, Vol.7, No.3, pp.259-280.	Late seventeenth to start of the nineteenth centuries	France, Toulouse Region	The hospitals of Toulouse and Albi	The article describes hospital organization and accounting practices, and concurrently show how the accounting model adopted was suited to their structure and aims. The hospitals of Toulouse and Albi were initially private institutions, which were later transformed into organizations on a communal basis. It is explained in the article that all the hospitals in the same commune were linked together. The town council designated an administrative commission of five members who chose their charmann and secretary (p.273).	N/A	Evidences mainly gathered from primary sources, and by secondary literature
Livock, D.M.	JAR, 1965, Vol.3, No.1, Spring, pp.86-102.	1532-1835	UK, Bristol	(Municipal) Corporation	The article develops a longitudinal analysis of the accounting system in Bristol corporation. It mainly focuses on two distinct periods, where the years 1785/86 marked the accounting change.	N/A	Primary evidence gathered mainly from archival sources and contemporary literature

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Marquette, R. P., Fleischman, R.	AHJ, 1992, Vol.19, No.2, pp.123-145.	1890-1920	US	Interactions between Municipal government and business	The article examines certain interactions between American government and business which resulted in important innovations in the areas of budgeting and cost accounting early in the twentieth century. The evidence suggests that budgeting methods were initially developed by municipal reformers of the Progressive era and were subsequently adapted by business for planning and control purposes. In like fashion, standard costing and variance analysis were significant cost accounting techniques born to an industrial environment which came to contribute markedly to a continuing improvement of governmental budgeting procedures.	N/A	Legislation and literature review
Martinelli, A.	Abacus, 1983, Vol.19, No.2,pp.83-118.	1340-1341	Italy, Genoa	The City of Genoa	The article examines the content of the oldest Genoese ledgers, which are the well-known Cartularies, in order to enhance an understanding of the origin of Double Entry Book-keeping	N/A	Primary evidence gathered from primary sources located in the State Archive of Genoa, and secondary literature
Monsen, N.	FAM, 2002, Vol.18, No.1, pp.39-72.	1500-XX century	mainly, but not only, Germany	Local and Central Government	The article presents an overview of the historical development of cameral accounting, and thereafter explains the cameral book-keeping method, portraying its use to control public money.	N/A	Primary evidence gathered mainly from secondary sources
Morecroft, S.E., Coffman, E.N., Jensen, D.L.	ABFH, 2000, Vol.10, No.2, pp.245-258.	From early to mid XX century (1918- 1958)	USA	State and municipal government, as well as IRS	The article documents the contributions of T. Coleman Andrews to accounting and administrative reform through the public-service positions he held in government at local, state and national levels.	N/A	Evidences mainly gathered from secondary sources
Moussalli, S. D.	AHJ, 2008, Vol.35, No.1, pp.167-195.	19 th century	USA	State and Local government accounting	This article is a review of literature on 19th century state and local government accounting in the U.S. Its purposes are to review that literature, to describe what it tells us about its subject, to comment on the strengths and weaknesses of the literature, and to identify the research opportunities it creates.	N/A	Literature Review
Potts, J.H.	AHJ, 1977, Vol.4, No.1, pp.89-100.	From 1870	US, Emphasis in New York	New York municipal accounting system	A distinctive characteristic of governmental accounting is the requirement to demonstrate compliance with legal restrictions concerning control of revenues and expenditures. This article briefly discusses the highlights of the evolution of budgetary accounting from approximately 1870.	N/A	Literature review

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Riccaboni,A.,Giovannoni, E., Giorgi, S. & Moscadelli, S.	AH, 2006, Vol.11, No.1, pp.41-62.	XIV century	Italy, Siena	A Local Government institution, called <i>Opera Metropolitana di Siena</i>	The article examines the <i>Opera della Metropolitana di Siena</i> , an institution in charge of the construction and maintenance of the cathedral of the city of Siena, Italy, to explore the potential role played by accounting systems in influencing power relations	Mix of accounting and power relations	Evidences mainly gathered from secondary sources, and from a literature review
Sargiacomo, M.	AH, 2006, Vol.11, No.4, pp.475-502.	Second half of XVII century	Italy, Penne	The Commune of Penne	The article uses surviving public records and other primary sources to both elucidate the commune's organization, administration and accounting procedures and to portray key aspects of community life through a classification analysis of the entries contained in the town Register of the Exchequer.	N/A	Primary sources - mainly the Register of the Town Exchequer - and secondary literature
Soybel, V.E.	JAPP, 1992, Vol.11, No.3, pp.181-269.	1961-1975	New York City	Local Government	This study addresses the value of municipal accounting information to the municipal bond market by examining the association between New York City (City) bond yields and published accounting data in comparison to the association between City yields and accounting data which have been adjusted to conform to generally accepted accounting principles (GAAP).	N/A	Primary evidence gathered mainly by municipal published accounting data, and secondary literature
Thick, A.	ABFH, 1999, Vol.9, No.3, pp.265-290.	XV century, detail of 1441-42, 1492-3	UK, Southampton	The late medieval town of Southampton	The article focuses on the stewards' books as part of a late medieval town accounting system whose main purpose was control of town finances and accountability of its officers through regulation and audit. It also discusses the of town accounts at Southampton and other towns in the fifteenth century.	N/A	Primary sources- mainly the fifteenth-century account books of the Southampton town officer known as the steward - and secondary literature
Walker, S.P.	JAPP, 2004, Vol.23, No.2, pp.85-127.	Early-mid 19th century	England and Wales	Local and central government	This article utilises the reports of official investigations into the management of pauperism which preceded the new poor law to analyse the perceived role(s) of accounting in local administration during the early 19th century. An examination of these discourses during the first third of the 19th century reveals contemporary perceptions of the purposes of accounting in local governance structures.	Mix of Foucauldian and Miller and Rose's governmental theoretical framework	Primary evidence gathered mainly from archival sources - the major source was the evidence gathered by the Royal Commission of 1832 and the Poor Law Amendment Act, 1834 - and secondary sources
Wenzel, L.A., Tonge, S.D. & McMickle P. L.	AHJ, 1992 Vol.19, No.2, pp.57-77.	1791-1815	US	Examination of one section of a book concerning the keeping of town accounts	The article analyzes and compares Freeman's objectives of "a plain regular Method" to modern municipal accounting concepts as articulated by the GASB. Additionally, the entries and the accounts recommended by Freeman are analyzed and compared to modern municipal accounting evidenced in current textbook material. These analyses show The Town Officer to be a significant contribution to accounting literature not only for its 1791 publication date, but also for the similarity of its content to present day municipal accounting objectives and requirements.	N/A	Book review