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## What is (accounting) history?

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## What is (accounting) history?

### Abstract

I am grateful for the invitation to present this paper to you today. I have had a long association with Victoria University and as an undergraduate here I was introduced to the fathers of history - Herodotus and Thucydides. Unfortunately, although I had to read their main works, at the time I remained oblivious to their full significance, namely, that they represent two extremes of historiography that have remained throughout the history of history - two approaches to how history is created and written. These themes are the background for this paper. However, before I go any further I want to make a clarification - Philip was keen that my presentation remain consistent with the theme of the conference - history and the state. This is not difficult as the great majority of written history has been about "the state". Both Herodotus and Thucydides were, of course, writing histories of the state, namely Athens. And, of course, if we are considering theories of history we can recall that Plato pointed out, any theory of man (sic), implicit or explicit, will be reflected in a theory of the state (cf Rist, 2002, pp 228 - 229).

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# What is (Accounting) History?

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I am grateful for the invitation to present this paper to you today. I have had a long association with Victoria University and as an undergraduate here I was introduced to the fathers of history - Herodotus and Thucydides. Unfortunately, although I had to read their main works, at the time I remained oblivious to their full significance, namely, that they represent two extremes of historiography that have remained throughout the history of history - two approaches to how history is created and written. These themes are the background for this paper. However, before I go any further I want to make a clarification - Philip was keen that my presentation remain consistent with the theme of the conference - history and the state. This is not difficult as the great majority of written history has been about "the state". Both Herodotus and Thucydides were, of course, writing histories of the state, namely Athens. And, of course, if we are considering theories of history we can recall that Plato pointed out, any theory of man (sic), implicit or explicit, will be reflected in a theory of the state (cf Rist, 2002, pp 228 - 229).

## Motivation

There are three main reasons why I have chosen to look at historiography. The first and most immediate reason was my reaction to a recent development in the accounting academe. This is the creation of an eJournal purportedly devoted to accounting history by the Accounting Research Network (ARN), a division of Social Science Electronic Publishing (SSEP) and Social Science Research Network (SSRN) - *History of Accounting eJournal*. Although this initiative may have been taken with the noblest motives it is difficult (for me and for which I aim to provide reasons) to conclude that the vast majority of the included publications actually represent works of accounting history. The stated aim of the journal is to welcome research with a focus on accounting history in order to promote

. . . communication among academics and practitioners interested in various elements of the history of accounting thought. The objective of this eJournal is to document the historical background of the discipline, identify recent problems, and discover unresolved research questions in accounting (<http://www.ssrn.com>).

The journal publishes abstracts of articles and working papers supposedly relating to the history of accounting and accounting thought. However, perusing the abstracts it seems that what purports to be accounting history contains a very broad range of discussions - so broad that it seems almost anything can be considered accounting history. It is also difficult to believe that many of the authors would consider themselves as having an "interest" in accounting history or would claim that their works represent the results of accounting historical research so why are they published under the banner of accounting history? Consequently, it is worth examining how these publications warrant the description of accounting history.

A second reason concerns my disquiet at the direction of mainstream accounting history research. It is nearly twenty years since Miller et al made the call for a "new" accounting

history (1991)<sup>1</sup>. A fairly superficial debate/discussion followed the appearance of this seminal piece with very few works tackling some of the "deeper" implications of the authors' call<sup>2</sup>. In addition, despite the optimism of Fleischman and Radcliffe's (2005) announcement of the coming of age of accounting history in the "roaring nineties" I do not believe the accounting history community has effectively come to terms with the full meaning of a "new accounting history". Rather, it has skirted around the main issues with very little in depth discussion of the issues raised in the Miller et al article or considered by historiographers as resembling "new history". In fact, I believe that there has been "conservative turn" in the accounting history literature as those with a seemingly conservative historiographical attitude have "captured" (the control of) the major accounting history outlets<sup>3</sup>.

These two reasons are my major concerns but a third reason for my topic is a little self indulgent - I have always had a passionate interest in the history of accounting thought and how it emerges. I have taught courses in accounting history since the early 1970s and still do. This has always involved my having to justify the subject generally and discuss how and why the subject matter of accounting history has developed. There have been several earlier contributions to the discussion of historiography and accounting but I believe (and I shall so argue) that most have tended to mischaracterise the issues at stake. Thus, while some may think it continuing an "argument without end" (Walker, 2008) I believe there are important issues that have not been raised before.

### **Different persuasions**

As implied earlier, there is a wide range of views on what constitutes appropriate historiography - the writing and hence creation of history. Even as early as the accepted "origins" of history, the works of Herodotus and Thucydides represented the two extremes of the spectrum.<sup>4</sup> This range of views has also been evident in the accounting history literature and Walker (2009) uses the expression different tribes to represent the different approaches to accounting history. I prefer the metaphor of religion to distinguish the differing beliefs and ideologies with control held by certain high priests who decide which views and positions are appropriate and therefore permissible - what is "proper" accounting history and what not. To me, despite any claims to the contrary, since the paper by Miller et al (1991) the high priests have manoeuvred opinions back to more traditional approaches and hence my conclusion that there has been a "conservative turn" in accounting history. The high priests have achieved this through editorial control of accounting history journals and the granting of awards and prizes for what is judged to be "best history".<sup>5</sup>

I want to argue that this has been allowed to happen because of the limited exposure of many accounting historians - though by no means all - to the debates that have occurred in general (professional) history. As Steve Walker (2009) says, most accounting historians have come from an accounting (and, on occasions other disciplines) rather than a history background. There are, of course, notable exceptions yet it seems to me that many of those who have

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<sup>1</sup> Tinker and Neimark (1988) had referred to a new history prior to Miller et al but the latter paper is the one that seems to have attracted greater attention in this context.

<sup>2</sup> Although not responding directly to Miller et al Cooper and Puxty (1996) do provide a deep discussion of some of the issues.

<sup>3</sup> There has been a very recent development which may alter this but we will have to wait and see.

<sup>4</sup> This is not my own brilliant insight but is a major theme running through many historiographical studies for example as in that by Curthoys and Docker (2006).

<sup>5</sup> I guess the 2009 award for best paper in *The Accounting Historians Journal* is an exception to my claim.

come from history have held views fairly consistent with what Miller et al (1991) described as the traditional history approach and some of these people are the high priests or at least those who have close relationships with them. This, of course, is pure speculation on my part yet if it is true it does suggest that accounting history research reflects what has occurred in mainstream general accounting research. Just as capital markets type research based on a conservative neo-liberal ideology held by accounting researchers "who matter" has been allowed to dominate general accounting research so too the "traditional" historiographical research predilections of a few have dominated accounting history thought. All of which adds a new dimension to what John Rawls referred to as a "veil of ignorance"!

### **Why historiography?**

It is highly likely that most practising accounting historians are not particularly interested in discussion of historiography, being content to enjoy the history research they undertake. So why am I discussing historiography? Well, first, as Hughes-Warrington has stated, it "goes without saying that the study of history requires attention to the history of history writing" (2000, p xiii). However, also, to state the obvious, responsible researchers need to know on what basis they can make their claims to valid knowledge. As Munslow (2007, p 274) advises ". . . the nature of history depends on the historian's epistemological choice(s). This necessitates some idea about the theory and nature of knowledge itself." We need to ask the question of the relationship of accounting history to general history - do accounting historians proceed to analyse the past on the basis of accepted modes of inquiry and understanding in history generally? From earlier comments it is obvious that I assume it does, yet I do so cautiously. The reason for my caution is that accounting generally wrestles with its identity as an independent discipline. In general, accounting has been shown to be a sort of intellectual pawnbroking. That is, it achieves its intellectual gains on the basis of the intellectual property of other disciplines. We are constantly reminded of the need for effective accounting researchers to be aware of theoretical understandings in the so-called base disciplines - economics, finance, psychology, law and so on. It is much more than merely the methods of inquiry in these disciplines that have become important in mainstream accounting research: it has included the assumptions and the ideology therein - they have taken over the substance of the discipline. However, in respect of history, what Munslow is advocating concerns issues of epistemology and ontology: the interrelated issues of what can be considered (historical) knowledge and how is it appropriately acquired - problems of historical existence and knowledge. Thus, if accounting history is concerned with creating an accounting past then it is well to consider how professional historians believe this can be achieved; this does not impact on the intellectual integrity of the discipline because fundamental issues of knowledge transcend mere convenient disciplinary boundaries. As Munslow continues to argue

Historians do not have to be philosophers but we need a basic understanding of the epistemological connection between past existence and present knowledge. This is why we also need an understanding of the ontology of the history narrative and also the historian's own ontological commitments. (2007, p 274)

Echoing this point, Cooper and Puxty argued that "The ontological presuppositions about the possibilities of writing 'natural' histories that are common to accounting history can no longer be unquestionably accepted" (1996. p 292).

Acceptance of the association of accounting history to general history is a necessary first issue that precedes any discussion of accounting historiography. A second question centres

on matters of epistemology and ontology more generally. Again, while some may feel these are unnecessary complications to working as an accounting historian they are at the core of debates on traditional and new histories. The failure to recognise this has been referred to as the maintaining of a "dialogue of the deaf" (Burke, quoted in Tilley, 2007, p 299). Or, as Munslow has argued "too many historians, while they may be methodically sophisticated, still tend to share the naive empiricist" position accepted in reconstructionist history (2000, p 184). This is a position that maintains truth in history is discoverable in the event. In mainstream accounting this is represented in the domination of the discipline by the thinking some people have termed "accountics" (for example see <http://www.trinity.edu/rjensen/TheoryTAR.htm>).

Ontology concerns the essences of being. Therefore, we need to ask why are we engaged in accounting history? We could say that we simply enjoy looking at the past but that does not answer the question of why. The past and history are not the same things. History is the process or the means by which we attain an understanding of the past. In order to know how this is achieved involves epistemological considerations.

Ontology and epistemology are important because they consider matters of importance to history<sup>6</sup>. These include such matters as objectivity, fact, evidence (sources), fictive elements, truth, relativity, language, narrativity, text, rhetoric, causality, historical laws and many other considerations obviously important to the accounting historian. They enable and "shape" history. For example, an ontologically realist historian believes that it is the task of the historian to interpret or explain historical evidence to deduce directly unobservable past events. The reliability of the interpretation is "based on a causal chain that leads from dead history to its present effects (remnants, relics, evidence) to historiography." (Tucker, 1997, p 102) Thus, realists hold to the now much discredited correspondence theory of truth. In the language of Miller et al (1991), traditional accounting historians tended to hold such a position and it is very similar to the empiricist-objectivist perspective of mainstream accounting researchers (cf Gomes, 2008). Cooper and Puxty go further and argue that this "belief in one true unmediated meaning is tyrannical because it allows for no alternative political or cultural understanding" (1996, p 287).

Accounting is a social science (cf Gaffikin, 2008, pp 142 - 143) - it is concerned with the systematic arrangement of social phenomena. Thus, as accounting historians we are obliged to consider the broader social implications of our discipline. This, in fact is what a large number of recent accounting historical studies have done whether their authors consider themselves "new" accounting historians or not. Therefore, to that extent accounting historians are social historians. As such it is imperative that their work demonstrate an understanding of the need for and an awareness of the implications of social theory and this is the context of the debates that have absorbed mainstream (professional) history over the last three or four decades.<sup>7</sup> Some have argued that there is a necessary two way relationship and in one of the most popular history texts ever produced, Carr argued that the "the more sociological history becomes, and the more historical sociology becomes, the better for both" (1964, p 84)

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<sup>6</sup> Richardson (2008) suggests that the "debate over ontology, epistemology, methodology and rhetoric within accounting history has not been resolved (p 262).

<sup>7</sup> Strictly speaking this debate can be dated far further back than this and have involved many of the "great names" in history. The debates have engaged much more than just so-called social history - they have encompassed historiography generally.

## The great divide

As implied earlier, the great majority of accounting historians are likely to see themselves as being "dedicated to discovering the reality of the past rather than debat(ing) metaphysics, that is, the nature of reality and being" (Munslow, 2000, p 184). However, if they are to consider their work as more than just self-indulgent trivia then they are inextricably bound to broader questions of being and meaning. From its origins, history has been subject to deep divisions in opinions as to how the past is converted to history. Herodotus (in *The Histories*) and Thucydides (in *History of the Peloponnesian Wars*) had widely diverging views on how to present history which have "been argued over ever since, from antiquity to the present" (Curthoys and Docker, 2006, p 3). The point of difference is the proper focus of history which has implications for how the history is undertaken and written. Both histories were about wars that involved the city state of Athens - Herodotus the war between Athens and the Persians and Thucydides the war between Athens and Sparta. The differences in their approaches to history are excellently described by Curthoys and Docker (2006) who conclude that "they left the most remarkable and rich legacy, a legacy that historians in modernity are still struggling to match and to learn from" (p 49). However, both have been praised and criticised. What is interesting to note is that the criticisms have such a familiar ring to them - they are accused of incorrect use sources (even the use of incorrect sources), bias and subjectivity, inappropriate interpretations, a too literary style of presentation (inappropriate narrativity), (possibly) inappropriate subject material and the use of the first person: the sort of comments often found in reviews of papers submitted to accounting history journals! Nevertheless, they are still fondly referred to as the fathers of modern history. While Thucydides provides a "model" for an objective modernist history, Herodotus seems to presage a postmodern approach to history (attracting consequent criticisms from detractors).

If Herodotus and Thucydides are the fathers of Western history, the founder of professional history is Leopold van Ranke during the first half of the 19th century. Ranke is to history what Comte was to philosophy and in his first published book in 1824, *History of the Latin and Teutonic Nations, 1494 - 1535*, he argued for a new type of history - one which was to be scientific and hence totally objective, would rely on primary sources, was to concern only worthwhile subjects of history and to be for the benefit of future ages. This history would be that which "seeks only to show what actually happened" and which is "A strict presentation of the facts, contingent and unattractive as that may be . . ." (Ranke, quoted by Curthoys and Docker, 2006, p 56). The "proper" subjects of history were only the racially kindred nations of either purely Germanic or Latin-Germanic origin - they would form the heart of all modern history. These were "God's chosen people" and even though there were other Christian nations they did not belong to the unity of nations for their "manners and their constitution have severed them from it" (cf Curthoys and Docker, 2006, pp 57-61). One motivating force for Ranke was to distinguish historical writing from literary works initially particularly those of Sir Walter Scott (himself regarded as the founder of the historical novel with the Waverly novels). Interestingly, this is in stark contrast to later historians such as Natalie Davis who "frankly admitted that invention occupies a crucial place in the reconstruction of the past" even though she insisted that "this invention follows the 'voices of the past' as they speak to us through the sources" (Iggers, 1997, p 119).

Many of Ranke's views were contained in the lengthy introduction to his 1824 book. His influence was enormous and even seems to have extended as far as the theme for this conference - that history should only be concerned with matters of the state! His "critical method became the model of historical research in the nineteenth century in Germany and the

wider world" and British and American historians "revered him as the exemplar of a 'scientifically' trained historian" (Hughes-Warrington, 2000, pp 260 - 261). Thus, Ranke is extremely important in any survey of historiography as his influence was strongly felt up until the end the first half of the twentieth century and, I would suggest even after that in accounting history. He saw his method of history as scientific and critical using the terms in a general historians' sense. That is, it is scientific in its scholarly impartiality: it was believed that "methodologically controlled research makes objective knowledge possible" (Iggers, 1997, p 2). This controlled research also made possible a belief in a correspondence theory of truth such that the historian could present an account of the past "as it actually happened" (Ranke's dictum). Thucydides was Ranke's ideal historian, not only because of his purported cool detachment to his subject, his "objectivity", and his acceptance of a one-dimensional, diachronic conception of time (cf Iggers, p 3), but because he focussed on what Ranke believed was the central matter of history - the state and its political leaders (which he believed the historian should serve and refrain from judging!). Ranke's primary method involved the careful scrutiny of documents - this is where and how *the facts* were uncovered. This belief in the overarching importance of primary sources still dominates the minds of many (accounting) historians (eg Fleischman and Tyson, 1997). This is what I referred to earlier as the naive empiricist position accepted in reconstructionist history.

Although Ranke's approach to history dominated thinking on historical method in the nineteenth and first half of the twentieth centuries, there were many voices of dissent. The central focus of debate was whether history was a science, albeit not a science like the natural sciences but employing similar methodological tools. The debate consumed the time of many great names in the discipline of history but for present purposes it is the reasons for dissent that are of relevance here as they signal how historiography has been shaped. Despite Ranke's claimed impartiality and objectivity some commentators pointed out his actions betrayed this. Some of his beliefs are, in the present context, quite outrageous. However, it was pointed out that a careful scrutiny of the documents would still require the historian to select the documents to be scrutinised. Croce argued with Nietzsche that it is our present circumstances that cause us to have an interest in the past. The past remains dead until revived by the historian who obviously *selects* past "facts" which is hardly impartial or objective. Ranke, himself, was concerned with history of the state and taking up high political appointments would seem to have had a personal interest in creating a history of politically important people and events, a point exploited by Isaiah Berlin in his criticism of Rankean history, and made clear by events of the twentieth century which

. . . saw the resurgence of European nationalism in its ugliest and most murderous form, Mussolini's Fascism, Hitler's Nazism, Stalin's Communism, a second global war, the Holocaust, European colonialism and decolonisation, Hiroshima and Nagasaki, the cold war, the American War in Vietnam, American ascendancy as world power . . . (Curthoys & Docker, 2006, p 116).

And

Ranke's ideal of abstaining from judgement of a nation and its history was, Geyl notes, a highly conservative conviction in a historian whose life profited greatly from association with the Prussian government of his day. (Curthoys & Docker, 2006, p 117)

Berlin also disliked the search for general laws in history (inherent in the scientific method) which included the teleological notions inherent in the works of thinkers such as Hegel and Marx - the march through time of supra-personal forces; he argued that "historians cannot and should not accept such determinism" (Curthoys & Docker, 2006, p 118).



The English historian, R G Collingwood agreed with Croce's view that history is *written* out of the concerns, problems, danger and desires of the present: every true history is contemporary history. The key term is written because history comprises *narratives* of the past. The idea of the narrative has been a focus of historiographical debate over the last 200 year some aspects of which will be discussed later. To Collingwood all history is the history of thought. Thus, a narrative is shaped by the "thoughts" of the historian. As such it includes imagination - the imagination of the historian as she or he constructs a picture of the past, the characters, the situations and events and the motivation of the characters. Evidence only becomes evidence when someone thinks of it historically. History is therefore "the idea of an imaginary picture of the past" (Collingwood, , p 248)<sup>8</sup>. While Ranke did concede there was a need for the imagination of the historian it was only useful to the extent that it enabled the reconstruction of the thought processes of the historical actors.

As indicated, Ranke had a tremendous influence on the development of professional history. His claim was that his history was critical and scientific and avoided the rhetorical devices that dominated the "histories" of the day such that there was difficulty differentiating them from literary fiction. His history was empirical and objective. This was achieved through the rigorous scrutiny of documents that resulted in the uncovering of the facts in order to create a history of the past *as it actually happened*. It did include imaginative elements but only insofar as it necessitated the interpretation of the documents and the production of a narrative that corresponded to the truth of the past. However, there were considerable inconsistencies in Ranke's historical method. It was patronizing, selective and, in today's terms, sexist and racist. To him history only referred to certain races and to serve the state and important political and military persons without any judgement. It was positivist in its belief in the possibility of a universalist historical method in a world where a one dimensional conception of time made possible the discernment of linear causal relationships. It was simplistic in its (what was later termed) whiggish teleological presumption - the inevitable enlightenment and "progress" of society through time.

### **New history - new histories?**

Miller et al (1991) seemed to have popularised in the accounting community the expression new history. However, it is not a simple matter to differentiate between what is generally referred to as traditional (accounting) history and new (accounting) history because the term new history has been used in several contexts. In the very early years of the twentieth century there was a group of historians in the US who called themselves New Historians ( as well as Progressive Historians). They believed that history should be more closely aligned with other social sciences and incorporate more the social implications of history. To them, restricting the subject matter of history to political considerations was insufficient. Rather, it should incorporate mainly economics and sociology but also the newly emerging discipline of psychology. Later in the century a significant part of this "movement" came to be known as "New Economic History". To them history was a social science and this necessitated their considerable use of quantitative - econometric - elements to align it with the mathematical models of the hard sciences.

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<sup>8</sup> Collingwood's discussion of the role of imagination is very interesting but obviously a prolonged investigation is not possible here. He quite Macaulay's Essay on History: "a perfect historian must possess an imagination sufficiently powerful to make his narrative affecting and picturesque" but, he adds, this imagination is "properly not ornamental but structural" (p 241).

Perhaps the most well known use of the term new history is associated with the French Annales historians - a cluster of historians working around the journal of that name - starting a decade before WWII but attracting international attention in the decades after it<sup>9</sup>. Although it in no way represented a coherent, single school of thought its exponents also wanted history to move away from primarily political history to enable history to become more of a social science. Thus, they too were interested in economic and social history. and, for a time, they too exploited what they perceived to be social scientific tools including the use of quantification (more generally - known as cliometrics).

In the main, the term new history is used to describe a move away from purely political history - the history of great men (political leaders) and political institutions - in the Rankean mode towards social history. A third group of historians was also interested in a science of history employing social science methodology and this was the Marxist historians. They, along with the first and second generations of Annalists and the US new historians shared the belief in a coherent scientific explanation of change in the past as well maintaining faith in the importance of progress; it was essentially teleological.

However, the 1960s was a decade of tremendous criticisms of existing political and social conditions and the quality of life in industrialised societies, "the focus on social structures and social processes shared by orthodox social sciences and orthodox Marxism, left little room for those segments of the population who had previously been neglected and who now claimed an identity and a history of their own" (Iggers, 1997, p 98). There was a shift in emphasis away from societies back to individuals (cf Stone, 1979. p 5) and "existential aspects of everyday life" (Iggers, 1997, p 99).

In the 1970s there were two perceptible shifts in historiographical thought neither of which was "new" but both were sufficiently significant to attract the popular titles of the *cultural turn* and the *linguistic turn* in history. The cultural turn was marked by the general shift in thinking of social history alluded to above - the move away from concentration on societies as a whole to the individuals within societies. The linguistic turn signalled a shift in thinking of history from content to form - it is not the material forces that are important for creating an understanding of the past as history but the cultural and linguistic structures.

In respect of the cultural turn Lynn Hunt has said that at the time

. . . . the very models of explanation that contributed most significantly to the rise of social history have undergone a major shift in emphasis as Marxists and Annalists alike have become interested in the history of culture. (1989, p 4)

Her reference to the Annalists was to a third generation which had rejected the then social scientific approach to history as simplistic and incomplete. To convert social history into cultural history entailed examining all aspects of a culture and representing them to create meaning. Adding to the Annalists' efforts was another group of historians, again hardly a new group but representing a shift in emphasis from their traditional mode, namely, New Marxists, for example in the work of the British historians, E P Thompson ( eg 1963), Hobsbawm and Stedman Jones (eg 1983). While this " 'New Cultural History' . . . shared the Marxist view regarding the emancipatory function of historiography. . . . the source of exploitation and domination were . . . to be found . . . in the many interpersonal relations in

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<sup>9</sup> There have been several - probably four - generations of Annalists and the term new (nouvelle) history is most associated with the third generation.

which human beings exert power over others" (Iggers, 1997, p 99). Thus, gender assumed a new and significant role as did the ideas of Michel Foucault.

The linguistic turn "has many and at times incompatible variants" but "is most fruitfully understood as involving a recognition of the problematic nature of language or any signifying practice (ritual or dance, for example)" (LaCapra, 1995, p 803). It is closely related to the cultural turn but it has had a much wider range of implications on historiography some of which are extreme and radical. Essentially it is expressed in the statement that every conception of history is a construct constituted through language, and that human beings as subjects have no integrated personality free of contradictions and ambivalences, and that every text can be read and interpreted in different ways because it expresses no unambiguous intentions (Iggers, 1997, p 132).

Although it was well recognised that there were literary aspects to historical accounts - narratives - and imagination in constructing them (even by Ranke), Hayden White went further and argued that historiography does not differ from literary fiction (cf White, 1973). Although obviously a highly controversial position it is not a claim made lightly. To him it is remarkable that philosophers of history should have taken so long to recognize the importance of language for the understanding of historical discourse, especially since modern philosophy in general has made language a central object of interests in its examination of other departments of science (White, 1999, p 94).

Needless to say there have been many criticisms of it but the linguistic turn has changed the face of historiography. At the centre of the "turn" is "the recognition of the importance of language or discourse in the constitution of societies" (Iggers, p 123). This recognition seems to have taken on cultural variations. For example, in Germany three very prominent social historians prepared a seven-volume encyclopaedia of "Basic Historical Concepts" in which the authors examined the meaning and transformation in key political and social concepts. Interestingly, in accounting, Chambers published something similar with his *Accounting Thesaurus* (1995). The most radical developments were in France with, for example, Derrida's conception of language and Foucault's conception of power. Most famously - or is it infamously owing to the criticism it has attracted? - was Derrida's suggestion that nothing exists outside the text<sup>10</sup>. Foucault's ideas have influenced several accounting historians while others still remain in denial - this has been well documented in the accounting history literature. The influence of the ideas of these two, amongst many others, has led to developments in history in the US and many other countries. One of these "developments" has been the growth in interest in what has been termed, incorrectly as some would argue, postmodern history. Rather, it should be poststructuralism:

postmodernism is an epistemic moment (of heterogeneity, discontinuity, fragmentation) with its own representational and critical demands . . . .  
poststructuralism meets those demands (Scott, 2007, p 20).

There are "many different theoretical threads in the new historicism's intellectual tapestry" (Ankersmit, 2003, p 254) and this is the context in which Miller et al's (1991) call for a new accounting history were made. I want now to look at how this has affected accounting history practice in the light of professional history practice.

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<sup>10</sup> Although, as Spiegel (2005, p 5) has pointed out Derrida has insisted the phrase was universally misinterpreted.

## The (current) practice of history

Munslow argues that there are *three* main approaches to historical knowledge: reconstructionist history, constructionist history and deconstructionist history (Munslow, 2000; 1997). The reconstructionist approach (also referred to as the contextualist approach) is the archetypical modernist approach. Its adherents are outspoken critics of any need for theory and they maintain a foundational belief in empiricism and historical meanings being ultimately derived from sensory experiences. They still claim to reconstruct objective narratives of Ranke's the past as it actually happened and certainly free of ideological contamination and/or linguistic tools and techniques. To these "new empiricists" Scott argues "words mean what they say, analytical categories are objective" (2007, p 20).

LaCapra (2007) considers there are two approaches to historiography but with subdivisions in the second his conclusions are largely consistent with Munslow's three approaches to historical knowledge. The first of his approaches he refers to as a documentary or self-sufficient research model, of which positivism is the extreme form. To followers of this approach history comprises the gathering of evidence and making referential statements in the form of truth claims based on that evidence (p 162). Thus, priority is given to "research based on primary (preferably archival) documents that enable one to derive authenticated facts about the past" (p 162). In its more extreme form the emphasis is on quantitative methods. Writing is subordinated to content in the form of facts, their narration or their description and analysis (the writing up of the research!).

The second of LaCapra's positions, at the opposite extreme of the documentary model, is referred to as radical constructivism and would approximately correspond to Munslow's deconstructionist history. Historians in this group "tend to view history and the past as a complex series of literary products that derive their chains of meaning(s) or significations from the nature of the narrative structure (or forms of representation) as much as from other culturally provided ideological factors" (Munslow, 1997, p 19). Thus, those in this group have taken on the full significance of the cultural and literary turns. It opens up historical analysis to rhetorical interrogation.

However, LaCapra suggests that the vast majority of historians find indispensable factors such as

contextualisation, factual knowledge, extensive research, footnoting, familiarity with often valuable past contributions to the discipline, and the idea that historiography necessarily involves truth-claims based on evidence . . . not only on the level of direct referential or statements about past events but, however problematically, on more structural and comprehensive levels, such as narrations, interpretation and analysis (2007, p 165)

Therefore, while the documentary approach should be relegated to its own archives, he rejects the opposite as too extreme. However, very importantly, he does *not* believe what many accounting history commentators have suggested - that there is an ideal compromise, a mix-and-match *juste milieu*. Rather, he argues for a rearticulation of problems in significantly different ways. There is a need to rethink and resituate the "essential" features of historical analysis in a manner not accommodated by the documentary approach but not to the extremes suggested in radical constructivism. There are other positions which would include but be far more critical than those described by Munslow as constructionist historians. For example, a truth-claim is just that - a claim that may be more or less validated but is not an

unproblematic assertion of truth. There are in a sense truth-claims "that may to some extent be substantiated, but the interpretation and argument(s) at issue go beyond truth-claims and offer insights that, however illuminating or thought provoking, must remain in certain respects speculative and contestable" (LaCapra, 2007, p 171). Consider the sort of situations discussed by Curthoys and Docker (2006) in their chapter on the "history wars", for example, the planned exhibition by the Smithsonian Institute in Washington on the fiftieth anniversary of the dropping of the bomb on Hiroshima; the Nanjing atrocities committed by Japanese forces in the late 1930s; the genocide of Australian indigenous people by colonists. Of interest to this conference is that all (as well as probably very many more such incidents) involved the intervention of the state in proscribing what constituted the (historical) truth. LaCapra concludes that such reconceptualisation may bring historiography "into closer and more critical contact not only with other disciplines but with a larger public sphere, its problems and its possibilities" (2007 p 174).

### Accounting historiography

Over the last forty years there have been many statements on accounting historiography and some of their authors have achieved the status of the accounting historiography high priests. Many of the insights in some of these accounts of historiography have been illuminating. However, I made the claim that some mischaracterise the situation. What I have attempted here, because most of us do not come from a background in professional/mainstream history, is to describe some of the complex background matters - to contextualise the subject. Therefore, to some extent it takes up (and updates) the call by Parker (1997) to extend the understanding of accounting historians of the philosophical and methodological nuances of the subject that his paper introduced.

What is often mischaracterised is the notion of new history. While these attempts seem to feel comfortable with what so-called traditional history is, the "other" is lumped together under the title of new history. As I have shown, this is an elusive and often misunderstood term. Throughout the history of history there have been many new approaches to the creation of history. It is important to appreciate why these changes occur and more often than not they represent fundamental ontological and epistemological differences. Therefore, for example, it is simply wrong to lump together Marxist, critical, interpretive, poststructuralist and other modes of historical enquiry under one classification of "new history". As is so often the case, terms are used loosely. Strict critical<sup>11</sup> and Marxist histories essentially subscribe to modernist tenets. Poststructuralist and *some* interpretive histories categorically reject modernist principles believing them to be fundamentally and *fatally* flawed. More often than not the term critical is employed more generally to refer to a variety of positions that challenge the received view. The result is that some of these critical approaches reject modernist principles, others merely refine and adapt them. This is the reason for Munslow's categories of historical knowledge. Constructionist history refers to those who have rejected the strict positivism of reconstructionists but still maintain a belief in modernism. Consequently it includes Marxist and non-Marxist historians. The major point of their difference concerns the empiricist claim that "it is possible to build high order and well-justified interpretations upon observable and singular evidence alone" (Munslow, 1997, p 23). However, as modernists, they all share a confidence in empiricism generally!

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<sup>11</sup> Adorno, says Scott, refers to critical history (a part of the critical theory he and his Frankfurt school colleagues elaborated) is that which is aimed at unmasking the unexamined presuppositions that served to legitimise social inequality (2007, p 24).

There have been several papers on general accounting historiography, as stated above. I believe two of the best of these are those by Fleischman and Radcliffe (2003) and Fleischman, Mills and Tyson, (1996)<sup>12</sup>. However, there are some issues raised in these papers with which, for reasons just discussed, I cannot agree. The first concerns a viewpoint made by Fleischman and Radcliffe. It is a point also shared by many other eminent accounting historians for whom I have the utmost respect (eg Merino, 1998) and is expressed as

the gulf between and among various paradigms is not so wide that dialogue, minimally, and perhaps joint venturing can take place (Fleischman and Radcliffe, 2003. p 12).

What I have argued above is that these "paradigms" often contain diametrically opposed ontological and epistemological positions so any working "joint venture" or "confluence" would involve considerable disingenuousness on the part of willing participants! Also as noted above, LaCapra has argued that the resolution of different positions cannot be solved with a happy medium compromise. What is needed is the rethinking and resituating of issues - "rearticulating problems in significantly different ways" (2007, p 165). This, of course, is not possible within a traditional (accounting) history "paradigm".

There are many reasons why this is not possible most fundamental of which is the predominant role of empiricism - the emphasis placed on the archive as the only possible source of historical objectivity and truth. To arch conservative historians, such as Elton, the most valuable aspect of the historian's work is the "rational, independent and impartial investigation" of the documents of the past (Munslow, 1997, p 20). Despite such naive empiricism being discredited long ago by those such as Collingwood, some accounting historiographers have claimed archival research to be the most appropriate approach to accounting history research (eg Fleischman and Tyson, 1997, 2003). Similar sentiments are expressed by Carnegie and Napier (1996, p 30). However, in a later paper Napier denies the charge that he has returned to "traditional fold" (2006, p 476) and, while accepting the importance of the archive, makes the very important point that it is not that the archive objectively represents the past but it is how the archival evidence is interpreted by the historian that is critical. This is consistent with what LaCapra has so eloquently pointed out, namely, if one is to rely on the archive (say documents) then it is important to understand how these documents are read<sup>13</sup>. Thus, the linguistic turn intervenes and he argues there are "at least five important approaches to reading that are relevant to the practice of history" (1995, p 806) on which he elaborates in his paper.

In a later paper Napier suggests that accounting historians now "have a more rigorous conception of historiographical issues" than in the past (2009, p 45) however, I remain sceptical. For example, in line with documentary historians' traditions there still seems to be a resistance to theory in history - the "dialogue of the deaf" persists (cf Macintosh, 2009). Also, whiggish history continues to be written as many accounting historians describe the evolution of accounting techniques and practices (eg Zeff, 2005; cf Napier, 2009). Recall that Ranke defined history in a narrow Eurocentric manner; although there are few examples of accounting history papers dealing with subjects beyond those geographical boundaries, they are just that - few. Perhaps, consistent with Rankean thought the history of costing techniques

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<sup>12</sup> An excellent more specific discussion of accounting historiography is provided by Cooper and Puxty (1996) who also discuss four examples of accounting history research.

<sup>13</sup> White, quoting Barzun, states that history can only be read (but he adds it can only be read if it is first written) (1999, p 2).

in 18th century British manufacturing firms are more important than the use and abuse of accounting in the early days of a far flung colony?

To a number of historians - especially those who Munslow classifies as reconstructionists or LaCapra refers to as the followers of the self sufficiency model - their discipline has been haunted by "the spectre of deconstruction" and most of these historians "have read or heard about it secondhand, and as with most ghost stories this has led to exaggerations, inaccuracies, conflations, recastings, and revisions". The ghost is at times "monster or a demon" and is "one spirit among many that has haunted the historical profession since the early 1980s under the general terms 'postmodernism', poststructuralism', or the 'linguistic turn' " (Kleinberg, 2007, p 113). With the death of Derrida many have celebrated the end of a "disruptive movement that once threatened to undermine the discipline of history, substituting fancy French distractions for serious empirical investigations" (Scott, 2007, p 19).

These sentiments graphically describe what many historians saw as the threat of postmodernism and the subsequent conservative turn. However, they rarely disaggregate what is or is not postmodern but rather focus on what they assume to be threats imposed to the discipline - the nature of historical truth, objectivity and the narrative form. Some have linked this to a threat to democracy and the American way life claiming that the postmodernists were all influenced by such notoriously antidemocratic, anti-Western and antihumanists like Heidegger and Nietzsche (cf Kleinberg, 2007, pp 131 -133). In more recent times the ghost story becomes "a tale of the evil spectre now named Foucault/Derrida that is the source of the 'cultural turn' that threatens to lead us to a world of total relativism and nihilism" (Kleinberg, p 134). In so arguing some commentators have been quite disingenuous (eg Lynn Hunt who had previously welcomed the cultural turn in her book - 1989 - but now chose to "run with the hares").

There is not enough time to discuss this matter fully but suffice to say it is inaccurate and totally misguided. The linguistic turn was certainly not ushered in by either Derrida or Foucault and is such a general term that (as noted above in the quote from LaCapra) it has many incompatible variants. Initially it was based on Saussurian structuralism (cf Spiegel, 2005, "Introduction") and, therefore, amongst others things, was synchronic (cf Gaffikin, 1998) and, consequently, rejected by both Derrida and Foucault! Because of their interest in language (see above) they did come to have some impact on how people interpreted the turn but so too did very many others; it was all part of a general interest in language as the vehicle for cultural (and social) (excuse pun) expression and recognition of the importance of the narrative. Very few historians have employed a Derridean methodology (Kleinberg, 2007. p 114) although a paper on *accounting* history does draw on some of his concepts (Cooper and Puxty, 1996).

It is acknowledged by many, how Foucauldian notions are fruitful for approaching accounting history (summed up by Macintosh, 2009; but see also earlier the papers by Armstrong, 1994, Stewart, 1992) and the results are extremely varied but none recommends relativist or nihilist conclusions! This is all part of the mythology popularised by fearful conservative postmodern critics. Nevertheless, there is anecdotal evidence to suggest that some accounting history gatekeepers seem to want to avoid such studies. If this is true (and it certainly seems it was once so: cf Macintosh, 2009) I find it disappointing as such studies have opened doors for new histories (eg gender studies) and approaches to how historical

knowledge can be created (eg critical discourse analysis and investigations of power-knowledge relationships).

### **What is not accounting history**

It is interesting that some of what I consider to be the best works of accounting history have not been published in mainstream accounting history journals. For example, I found the papers by Thompson (1991) and Miller and O'Leary (1987) to be excellent examples of historical scholarship. They are both intellectually stimulating and interesting studies bringing numerous new insights into previously debated topics, as well as melding theory with convincing evidence and contextualisation of a past in accounting. There are probably many other equally excellent historical studies - these are just two effective examples of how new approaches to the study of the past lead to interesting new interpretations of accounting's past. A top professional historian would want to have their papers published in the top journals in their discipline (eg *History and Theory*, *American History Review*, etc). I am surprised that the report of the Committee on Accounting History (1970), with its simplistic and outdated, positivistic analysis and conclusions still warrants attention in the accounting history literature (eg Jones and Oldroyd, 2009) - how can history(or anything) predict the future? Is this part of the conservative turn I alluded to at the start of this paper?

I agree with LaCapra (2007) that it is inappropriate to attempt to legislate for an entire discipline. But, as a professional community of scholars I am sure that most would agree that most of what is attempted to be passed off as accounting history in the *History of Accounting eJournal* is regrettably not acceptable as serious accounting history - they are mostly just "background" to empirical studies. I share LaCapra's belief that

history should be engaged in sustained, mutually questioning and self-questioning interchange with critical theory and historians should read demanding, often difficult theoretical texts and enquire into their bearing for historical enquiry and the very understanding of historiography and historicity. (2007, p 161)

There are many other areas that I wished to address as well as interesting problems and avenues which I wished to pursue<sup>14</sup> but that would entail totally exhausting your patience and forbearance. Yet again following LaCapra, what I have tried to do is to intervene in the discipline in informed and cogent but flexible ways to address its current configuration and try to point it in a more desirable direction such that we may be able to pose, in different ways, thought-provoking questions over time.

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<sup>14</sup> For example Fleischman and Radcliffe's discussion of neoclassical economic ideology as a defining characteristic of an approach to historiography.



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