



HIGHLIGHTED PAPER

Spotlighting the international historical accounting community and contemplating the future

Garry D. Carnegie^a

ABSTRACT

Looking back and looking forward, this study spotlights the dimensions of the international accounting history community, contemplates what accounting is, and envisions its future. Extending and updating an earlier study by Carnegie and Rodrigues (2007), this investigation renders an understanding to the present day of arrangements for organising accounting history in various countries and regions. Specifically, the study elucidates the global dimensions of accounting history by means of associations or special interest groups operating in Australia and New Zealand, China, Italy, Japan, Portugal, Spain, Turkey, the UK and the USA, and the positioning of the community in France. The study seeks to enhance understanding of the nature, spread and dynamics of this international community during the mid-2020s, identifying several key drivers of the internationalisation and organisation of the historical accounting community. In contemplating accounting's future – the fodder of accounting historians of tomorrow – attention is drawn to facilitating a global awareness and understanding of accounting as a multidimensional “technical, social and moral practice” for enabling “the flourishing of organisations, people and nature” (Carnegie et al., 2021a, p. 69; 2021b). This development is cast as a prime opportunity for fresh and exciting directions in accounting for shaping a better world.

Keywords: Accounting history; Associations; Future of accounting; International community; Redefining accounting; Special Interest groups.

^aDepartment of Accounting, RMIT University E-mail address: garry.carnegie@rmit.edu.au

[This page is intentionally left blank]

A comunidade internacional da História da Contabilidade em foco e o futuro em perspectiva

RESUMO

Olhando para o passado e para o futuro, este estudo destaca as dimensões da comunidade internacional da História da Contabilidade, reflete sobre o que é a contabilidade e perspectiva o seu futuro. Ampliando e atualizando um estudo anterior de Carnegie e Rodrigues (2007), a presente investigação procura compreender os mecanismos de organização da História da Contabilidade em vários países e regiões até aos dias de hoje. Especificamente, o estudo elucida as dimensões globais da História da Contabilidade através de associações ou grupos de interesse especial que operam na Austrália e Nova Zelândia, China, Itália, Japão, Portugal, Espanha, Turquia, Reino Unido e EUA, bem como o posicionamento da comunidade em França. O estudo procura melhorar a compreensão da natureza, da difusão e da dinâmica desta comunidade internacional em meados da década de 2020, identificando vários fatores-chave da internacionalização e organização da comunidade da História da Contabilidade. Ao observar o futuro da contabilidade – o alimento dos historiadores da contabilidade do amanhã –, chama-se a atenção para a necessidade de facilitar uma consciência e compreensão globais da contabilidade como uma “prática técnica, social e moral” multidimensional, em ordem a permitir “o florescimento das organizações, das pessoas e da natureza” (Carnegie et al., 2021a, p. 69; 2021b). Este desenvolvimento é apresentado como uma oportunidade privilegiada para novas e estimulantes direções na contabilidade para moldar um mundo melhor.

Palavras-chave: História da Contabilidade; Associações; Futuro da contabilidade; Comunidade internacional; Redefinição da contabilidade; Grupos de interesses especiais.

[This page is intentionally left blank]

1. Introduction

Accounting is an international discipline, profession and community. Accounting history is an essential and integral part of this community, sometimes referred to as a “sub-field” or “sub-discipline” of accounting or even as a “sub-set” of accounting. Accounting as a discipline would not exist today if it did not have a history. Anyone who denies the importance of the history of accounting is denying the existence and positioning of accounting itself. We have accounting today because of its history. Moreover, as stated by Carnegie and Napier (2012, p. 353), “if we ignore the historical perspective, current accounting practice and ideas appear rootless, evanescent and arbitrary^{vi}”. This is not the portrayal of accounting that would enable the discipline to reach its full potential in the world. Moreover, disregard for, or dismissal of, the portrayal of accounting’s past would not contribute to, not enhance, an understanding of contemporary accounting.

This study both updates and extends the work of Carnegie and Rodrigues (2007) on “Exploring the dimensions of the international accounting history community”. The focus of the study is upon the organisation of accounting history research, publication and education around the globe. The study aims to portray how the organisation of accounting history scholarship, undertaken primarily by accounting academics, occurs globally around the mid-2020s, both formally and informally, in taking its place as an internationally established sub-field within the prominent and large discipline of accounting. It will illuminate the nature, spread and dynamics of this specialist and niche community of historical accounting scholars and tentatively identify the drivers of success and the relative health of accounting history in key jurisdictions. The representation of accounting history may be in different forms, such as in the form of a discrete, specialist organisation or as part of a broader organisational structure, which dates to the early-to-mid 1970s.

Historical accounting research appears in both specialist accounting history journals and in generalist accounting journals, as well as in journals in the sociological, critical and interpretive research tradition. It features regularly in books, which may be dedicated to studies on accounting’s past or in research on accounting, which typically include contributions on accounting history. There is also a growing literature on the historiography of accounting. Since the publication of Carnegie and Rodrigues (2007), there has been no other research of the genre, to the best recollection of the author and reviewers, published on the organisation and dissemination of historical accounting sponsorship around the globeⁱⁱ.

The exploration and elucidation of the breadth and depth of accounting history scholarship and the international community of scholars which underpins this enterprise and endeavour is important for the ways research and publication in

this sub-field becomes evaluated, assessed and deployed. According to Carnegie and Rodrigues (2007, pp. 442–443), understanding the community’s international dimensions and spread may be of value “within accounting departments or schools and business facilities or schools, among other institutions around the globe”, including governments, which periodically evaluate research in countries or regions.

In extending this study beyond Carnegie and Rodrigues (2007), accounting’s future from tomorrow is the focus of current and future accounting historians. It is important for these historians to contemplate and adequately answer the question: “What is accounting today?” and explore how accounting can shape a better, more sustainable, world (Carnegie et al., 2021a, 2021b). These authors, specifically Carnegie, Parker and Tsahuridu (CPT), reflect accounting’s multidimensionality as a technical, social and moral practice. This study is intended to challenge accounting historians of today not to envision, teach and research accounting as a technical practice alone.

The structure of the remainder of this article follows. The next section outlines the organisational arrangements for accounting history, which have taken form and existed in certain justifications for periods extending to more than five decades. It includes consideration of the key drivers of international accounting history on a tentative basis. The following section provides an overview and discussion of the findings. In the next section, as foreshadowed, the future of accounting is contemplated under a redefinition of the discipline. There follow the concluding comments.

2. Organisational arrangements for accounting history

This section features the specific organisational arrangements in place, at the time of writing, for the purpose of advancing, promoting and extending historical accounting scholarship and the creation and development of a literature on accounting history to help inform contemporary accounting and to contribute to shaping accounting’s future. It reports upon the evidence acquired and orderly assembled in this investigation, as well as the author’s understanding of organising or institutionalising accounting history research, publication and teaching in the following specific countries or regions. The information shown in the brackets, except for France, is where the sub-field has become supported by one (mostly) or two specifically (in both Portugal and Spain) local accounting history associations or special interest groups or similar scholarly network mechanismsⁱⁱⁱ:

- Australia and New Zealand (Accounting History Special Interest Group of the Accounting and Finance Association of Australia and New Zealand);
- China (Accounting History Professional Committee of the China Accounting Society);

- France;
- Italy (Società Italiana di Storia della Ragioneria);
- Japan (Accounting History Association, Japan);
- Portugal (Comissão de História da Contabilidade da Ordem dos Contabilistas Certificados/Centro de Estudos de História da Contabilidade da Associação Portuguesa de Técnicos da Contabilidade);
- Spain (Comisión de Historia de la Contabilidad, Española de Contabilidad y Administración de Empresas – AECA/Asociación Española de Profesores Universitarios de Contabilidad);
- Turkey (Oktay Güvemli Muhasebe ve Finans Tarihi Vakfi yayinidir);
- United Kingdom (Accounting History Special Interest Group of the British Accounting and Finance Association);
- United States of America (The Academy of Accounting Historians – a section of the American Accounting Association since 2017).

Uniquely, in France, accounting historians typically feel affinity and associate with historians of management and organisations and this feature will be subject to more consideration later. Therefore, French accounting historians, who are often also management and organisational historians, remain nurtured and arranged on what is an informal basis as part of a wider scholarly community.

Elsewhere around the globe, in various countries, accounting history is a subject of interest, with research conducted in the sub-field. These countries include Argentina, Belgium, Denmark, Brazil, Canada, Colombia, Germany, Israel, Mexico, Poland, South Korea, the Netherlands and the Russian Federation (the last of which attempted to mount the 15WCAH at St. Petersburg, which was ultimately not possible to facilitate due to the impacts of COVID-19. With respect to Russia, the writer sought up-to-date information from Marina Gurskaya, an accounting historian there, and advised, in writing, as follows:

... today, after your email, I wrote to my colleagues with a proposal to create an official SIG under the Russian Association of Professional Accountants (Institute of Professional Accountants of Russia). They supported me, we approached the IPA and they gave their consent. So, thanks to you, Russia will soon have a SIG in accounting history^{iv}.

While accounting historians in other countries immediately named above have not, to the author's understanding, gathered themselves into a formal organisational arrangement if any kind. However, they are generally active in pursuing their interests and related projects, and publishing on the history of accounting, such as in generalist accounting journals, published in their own countries or regions.

Accounting history researchers, and others with an interest in the history of accounting, collectively constitute a nurturing and supportive worldwide

community, as this study illuminates, especially in countries and regions where institutional arrangements exist for its dissemination and development. The earliest institutional arrangements for accounting history date to 1973 in both Australia and New Zealand (ANZ) and in the USA (see, for example, Carnegie, 2019, 2023; Carnegie and Rodrigues, 2007; Coffman et al., 1989). As far as can be ascertained, it has not been possible to discern which of ANZ and the USA was the first to organise and institutionalise.

What is clear however, is that these institutional beginnings are linked to what was termed the inaugural “International Symposium of Historians of Accounting,” which later become recognised as the first “World Congress of Accounting Historians” (1WCAH), that was mounted in Brussels, Belgium, in October 1970. This was a lynchpin event in the subsequent organisation of accounting history as examined in this study. Appendix 1 provides details of the dates and locations of the World Congresses during the period of 54 years to 2024. On the other hand, Appendix 2 provides the same details relating to the *Accounting History International Conference (AHIC)* during the period of 25 years from 1999 to 2024. In what follows, the presentation order is based on alphabetical order of country or region names, as above, shown as sub-headings.

2.1. Australia and New Zealand

The Accounting History Special Interest Group (AHSIG) of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) (hereafter “the Association”), formerly the Accounting Association of Australia and New Zealand (AAANZ)^v, materialised in the early 1970s as the Accounting History Committee of the Association. It was the first special interest group of the Association, owing its establishment to the International Symposium of Historians of Accounting mounted in Brussels in 1970. The first formal meetings of this group occurred in two Australian states, taking place on 26 November 1973 at the University of New South Wales and on 29 November 1973 at the University of Melbourne, attended by 11 and 6 people respectively (Goldberg, 1987, pp. 207-208; Carnegie and Wolnizer, 1996, pp. ix). Importantly, therefore, the origins of this group align with the timing of the formation of the Academy of Accounting Historians in the USA, which may not be widely known as warranted.

The objects of the Accounting History Committee (as stated in Vol. 1, No. 1 of the *Accounting History Newsletter*, Winter 1980, p. 1) were ambitious in international terms, containing two mentions of “overseas”, that is, beyond ANZ, and a mention “international”. These objects also referred to the fostering and promotion of research and teaching in historical accounting research. This broad and balanced focus was to be enabled by the dissemination, among members, of information about accounting history courses at graduate and undergraduate levels. At the

time of writing, the membership of the AHSIG was in the vicinity of 50 individual members, all of whom are members of AFAANZ, while institutional membership of the SIG is not available.

The Accounting History Committee became the Accounting History Section in 1985 and, by 1989, the group had become the AHSIG. Between 1980 and 1988-89, the group published the *Accounting History Newsletter*. A total of 17 issues of this publication appeared (Gibson, 1988-89) as jointly edited by Robert W. Gibson and Barrie O’Keefe across the first 16 issues. In 1988, there was a move to a journal format and *Accounting History* became the title for the official publication of the AHSIG. Between 1989 and 1994, a total of 11 issues appeared during this period, usually at the rate of two per year (Carnegie, 1994; Carnegie and Wolnizer, 1996)^{vi}. A Tribute to Robert W. Gibson, for his leadership of these accounting history publishing initiatives, appeared with Carnegie and Wolnizer (1996) as editors, in the “New Works in Accounting History” series published by Garland Publishing. Awarded annually since 1996, “The AHSIG Manuscript Award” subsequently became “The Robert W. Gibson Manuscript Award” from 2015^{vii}.

Accounting History was relaunched as an international refereed journal during 1995, when it was not published due to its reconfiguration and the appointment of a new Editorial Board and, from 1996, a New Series (NS) of the journal appeared^{viii}. The journal was published twice yearly between 1996 and 2003, then published three times a year during 2004-2005, and quarterly from 2006, appearing in February, May, August and November, as occurs at the time of writing. The writer was the Editor of the NS of *Accounting History* from 1995 to 2007. He was joined by Brian West as the Joint Editors of the journal from 2008 to 2016^{ix}. Thereafter, Carolyn Fowler became a Joint Editor (with Carnegie) from 2017 to 2019 and, previously, had served as an Associate Editor during 2014-2016, together with Grant Samkin, both replacing Jayne Bisman in this capacity, who served in this new role during 2014-2016. From 2020, the Joint Editors became a threesome for the first time, comprising Carolyn Fowler, Carolyn Cordery and Laura Maran (Carnegie, 2019; also see 2019b). After a continuous 25 years as Editor/Joint Editor from 1995 to 2019, the writer served in the new role as Consulting Editor during the year ending 31 December 2020 (Fowler, 2021). Cordery, Fowler and Maran continue as Editors of *Accounting History* and Grant Samkin is the journal’s Senior Associate Editor at the time of writing.

Accounting History underpins a biennial international conference in accounting history, identified as the AHIC series^x (Carnegie, 2017). The inaugural conference in this series (the 1AHIC) took place in Melbourne, Australia in August 1999 (Carnegie, 1999). Since that time, the AHIC has been conducted in Osaka (2001), Siena (2003), Braga (2005), Banff (2007), Wellington, (2010), Seville (2013), Ballarat (2015)^{xi}, Verona (2017), Paris (2019) and, after the COVID-19 pandemic disruptions, in Portsmouth

(2022), before returning to Siena in September 2024. On the twelve *AHIC* gatherings held to the point of writing, three (or 25%) had been conducted in Australia and New Zealand. Looking ahead, the 13*AHIC* will be held in Wollongong, Australia in 2026 and the 14*AHIC* is scheduled to take place in 2028 in Tokyo, Japan. Australians gained experience in organising and reliably conducting *WCAHs* in the country, with the 5*WCAH* conducted in Sydney (1988) and the 9*WCAH* held in Melbourne (2002)^{xii}.

The *AHIC* featured a doctoral colloquium as a key component of the conference program from 2003. The inaugural *Accounting History* Doctoral Colloquium (*AHDC*), held in Siena as part of the 3*AHIC*, took place subsequently in Braga, Banff and Wellington. Another development occurred in 2009, with the conduct of the inaugural *Accounting History* International Emerging Scholars' Colloquium (*AHIESC*) held in Siena. The *AHIESC* also took place, as a standalone event, at Vallendar, near Koblenz, Germany (2011) and in Paris (2012). This Emerging Scholars' Colloquium replaced the *AHDC* in 2013 and continues, on writing, as part of the *AHIC*. Another event, with a shorter history, occurred in either Australia or New Zealand as part of the *AFAANZ* Annual Conference. The inaugural *Accounting History* Symposium (*AHS*), as titled, appeared first in Sydney in 2008. Due to COVID-19, this event moved to occurring on the virtual basis with an international audience and moved to occurring on the six-monthly basis. The 21*AHS* was held in Auckland, New Zealand at the *AFAANZ* Annual Conference, 2024. The virtual *AHS* which typically occurs in early December of each year.

2.2. China

The Accounting History Professional Committee (hereafter “the Committee”), on writing, is one of 13 committees of the Accounting Society of China. This organisation, established in 1980, has also commonly termed the China Accounting Society. The Accounting Society of China is a professional organisation in accounting under the Ministry of Finance^{xiii}. In 1983, at a meeting held in Yan Tai, there was agreement to form an independent accounting history research group. The planning or embryonic stage commenced. At the foundation meeting of what became the *Accounting History Study* Group and its first academic conference, held in Tian Jing in 1988, the Study Group became an integral part of the Accounting Society of China (Lu and Aiken, 2003, p. 2; Coffman et al., 1989, p. 175). The Accounting History Study Group became the Accounting History Professional Committee in 1996 at a meeting held in Hebei province. On foundation, the Accounting History Study Group had 36 members (email correspondence from Hu Shengxiao to Garry Carnegie of 25 September 2006, 26 October 2006 and 17 November 2006)^{xiv}.

The Committee conducts various regular activities. Since 1988, it has conducted a regular national conference in the Chinese language, on average, once in every three years^{xv}. At the 8th Accounting History Conference of the Accounting Society of China held in 2013 at Zhengzhou, Henan, Professor Peter Wolnizer, then Chair of the International Accounting Education Standards Board (IAESB) and Academy Trustee, delivered “Introductory remarks”, bringing greetings from the International Accounting Education Standards Board (Wolnizer, 2014). The proceedings of these conferences appear in the Chinese language after the events (email correspondence from Hu Shengxiao to Garry Carnegie of 25 and 28 September 2006). The Committee also contributes to studies on accounting history that appear in volumes termed the Accounting History Study series. This series, also published in the Chinese language, is listed as a national textbook by the Ministry of Education in China. The Committee does not publish a journal or newsletter (email correspondence from Hu Shengxiao to Garry Carnegie of 25 and 28 September 2006 and 17 November 2006).

The 16WCAH was held in Wuhan City, Hubei Province, China, during 25-27 June 2024. Hosted by Zhongnan University of Economics and Law, the Congress was co-organised by Shanghai Lixin University of Accounting and Finance (where the Accounting Museum of China is located) and Zhejiang Gongshang University, and was authorised by the Ministry of Education of People's Republic of China. The Accounting History Professional Committee of the Accounting Society of China also strongly supported the 16WCAH. The theme of the 2024 Congress was “Accounting, science and technology and human civilization”. In line with earlier WCAH, the Congress “aims to provide a high-quality international academic exchange platform for experts and scholars from all over the world to present and discuss research on all topics, methodologies and theoretical perspectives in the field of accounting history”^{xvi}. It is anticipated that the conduct of the 16WCAH in China, will help to fuel the further development, and heighten the importance of, research and teaching on the history of accounting in the country and beyond.

2.3. France

Accounting historians in France, at the time of writing, do not belong to a national accounting history association or special interest group. This was not always the case as, during the mid-1970s, the National Institute of Accounting Historians emerged in the country and, in total, produced seven issues of its *Bulletin* between 1978 and 1982 (Parker et al., 1997, p. 251). However, a more substantial step towards the formulation of an accounting history community in France occurred in 1988, when a study group on accounting history took place under the auspices of the Order of Chartered Accountants (Bensadon, 2023). This development was led by Romain

Durand, who had been responsible for establishing the teaching of accounting history at the Université Paris Dauphine at the end of 1990. Also in that year, for the first time, an accounting history workshop was a component of the annual congress of the Association Française de Comptabilité (AFC)^{xvii} (Parker et al., 1997, p. 251).

While the accounting historians in France around the mid-2020s remain not represented by a specific association or organisation focussed particularly on the accounting history, it can be confused as a section of the AFC (see, for instance, Guthrie and Parker, 2006). In 1994, the coming together of leaders of historical accounting research in the country resulted in a decision to organise an initial (i.e., seen as a one-off) *Journée*, or one day research workshop^{xviii}. The first Journées (Days) on Accounting History took place in 1995 and was held at the University of Nantes (Parker et al., 1997; Lemarchand and Nikitin, 1999, 2005; Lemarchand, 2008)^{xix}. From 1995 to 2013, this annual gathering mainly consisted of academics and, from 1998, was retitled the Workshop on Accounting and Management History (JHMC) (2014; Bensadon, 2024). The decision to include “management” in the title was related to the notion that accounting “is not an isolated specialism, either in its teaching or within organizations” (Parker et al., 1997, p. 252). In 2008, the 11WCAH was held in Nantes.

From 2013, the JHMC became the Workshop on the History of Management and Organisations (JHMO) (Bensadon, 2024), which later was renamed from Workshop to Colloquium from the 2020 event, described as the “25th Colloquium of the History of Management and Organisations” (*Accounting History Review*, 2019), incorporating all annual events since 1995. This annual, international and interdisciplinary Colloquium is organised by the French “Association for History of Management and Organisations” (AHMO), as evidenced by *Accounting History Review*, 2019. In September 2019, the 10AHIC was successfully held in Paris, primarily at the Conservatoire National des Arts et Métiers (CNAM) (Carnegie, 2019; Zimnovitch, 2019)^{xx}. In 2022, a tribute book, edited by Levant (2022), was published by Classiques Garnier, entitled *Histoire, Management et Société: Mélanges en l’Honneur d’Henri Zimnovitch*, who was one of three convenors, each from a different institution, of the Paris AHIC^{xxi}.

Bensadon (2024), in a recent study, has shown that, across time, there has been two main types of researchers in the field of accounting history in France. The first sub-group comprises “trained historians, especially in the auxiliary sciences of history such as codicology, palaeography, numismatics, lexicography, and even archaeology” (2024). The work of these researchers has typically focussed on the Middle Ages, more specifically on the 14th, 15th and 16th centuries. According to Bensadon (2024), these researchers “produce high quality work but hardly use explicit theoretical frameworks”. The other, more prominent sub-group of researchers, as more readily identifiable in the past, comprises academics who concentrate their research on

accounting, management control and auditing. This historical research focuses during the period from 18th to 20th centuries, and primarily concerned with the 20th century. The author alludes to the broad themes covered by this sub-group of researchers, specifically concerned with “issues surrounding management accounting, the diffusion of accounting innovations, accounting standardization, the sociology of the profession and even scandals” (2024). These researchers are also exhibiting a stronger propensity to apply explicit theoretical frameworks drawn from “economic sociology, the sociology of professions, organizational theories and even critical studies” (2024).

2.4. Italy

The inaugural assembly of the Società Italiana di Storia della Ragioneria (SISR) (Italian Society of Accounting History) took place on 24 July 1987, where the election of the members of the first board of the new association occurred (email correspondence from Stefania Servalli to Garry Carnegie of 29 September 2006). The idea of establishing this national association occurred at the 4WCAH, held in Pisa in August 1984 (see, for instance, Article 1 of SISR Statute, SISR, 2006; also see SISR, 1999). The SISR “aims to promote, diffuse and develop historical studies in the field of business disciplines and particularly in accounting” (Article 2, SISR, 2006). The Association’s activities include operating a refereed journal, organising regular conferences and workshops in the Italian language, as well as hosting international conferences and workshops from time to time.

One of the most influential activities of the SISR is the publication of the refereed journal *Contabilità e Cultura Aziendale (Accounting and Cultures)* since 2001. The journal is published twice a year by *Rivista Italiana di Ragioneria e di Economia Aziendale (RIREA) (Italian Journal of Accounting and Business Economics)*^{xxii}. This generalist journal is a privately published journal that has, since inception in 1901, featured contributions on accounting history, as well as contributions on a wide variety of other topics. The articles published in *Accounting and Cultures* now appear in the English language, although the journal was initially an Italian-language journal only.

The SISR also conducts an annual National Conference (previously biennial). The first conference in the series held in Siena in 1991, while the next SISR National Conference, being held in December 2024, is taking place at the University of Naples Parthenope. In addition, the SISR conducts the annual Summer School of Historical Research Methodology, which began in 1996, in collaboration with the University of Siena. Six monthly webinars of the SISR commenced in 2020^{xxiii}. The SISR has also been involved in the organisation of international conferences and workshops, such as in Venice in April 1994, in celebration of the 500th anniversary of the publication of Luca Pacioli’s *Summa de Arithmetica, Geometria, Proportioni et Proportionalita*,

and in Taormina in September 1998, on the theme “Evolution and Perspective of Accounting History in Different Countries”. The 14WCAH returned to Italy in June 2016, when the 14th Congress took place in Pescara during summer, at the Italian seaside resort (Academy of Accounting Historians, 2016).

The Italian community of accounting history, led by the SISR, has been generous and nurturing in hosting the AHIC, on three occasions in all since 1999, when the first conference in this series was held. The 3AHIC, hosted by the University of Siena, occurred in 2003, which was immediately preceded by the inaugural *Accounting History* Doctoral Colloquium (AHDC) (Riccaboni, 2003). There followed the 9AHIC, held at the University of Verona in September 2017 (Lai, 2017). The 12AHIC returned to Siena in September 2024, with the University of Siena, once again, as the host institution. Furthermore, the first *Accounting History* International Emerging Scholars Colloquium (AHIESC), held at the Certosa di Pontignano in July 2009, occurred with the University of Siena as host (Giovannoni, 2009). This demonstrated that leadership in generously and effectively contributing to the gathering and development of the international community of historical accounting researchers, such as by means of the AHIC and the WCAH, is an important strategy and appreciated.

2.5. Japan

In June 1981, the “Preparatory Committee” for the establishment of the Accounting History Association, Japan (AHAJ) was set up and, in September 1981, a “Founders’ Committee”, comprising 81 foundation members, was formed. Consequently, the AHAJ was established as a formal organisation in 1982. Previously, a Special Committee on Accounting History, established by the Japan Accounting Association (JAA), was established during 1978-1979. This Special Committee marked the early beginnings of what was to become the separately constituted AHAJ^{xxiv}. The prime objective of the AHAJ, specified in its Constitution, is “to promote research on accounting history” (Article, 2; Shimizu, 2020, p. 2) and, accordingly, it fosters research by admitting members who are engaged in the teaching of, or research in, accounting history. Membership of the AHAJ is open to “any person engaged in research and education of accounting history [who] ... may become a member of the Society with the approval of the Board of Directors” (Article 4, Section 1; Shimizu, 2020, p. 2).

The inaugural president of the AHAJ, Osamu Kojima, of Kwansei Gakuin University (Courtis, 1997), established the Association’s annual Award through a bequest to recognise recipients for significant contributions to research. The first annual conference of the AHAJ was held in June 1982 at the Faculty of Economics, Nihon University, with 177 members participating (Shimizu, 2020). The AHAJ marked its 25th anniversary in October 2006 at its 25th Annual Congress, which was held at

Komazawa University. The first 25 annual congresses of the AHAI were held at 25 different Japanese universities, indicating the diversity of support in Japan in sharing this key annual gathering. The 43rd Congress of the AHAI is being held at Kanazawa University. There is a long tradition of AHAI members regularly participating in accounting history conferences and other events held in other countries.

As part of its activities, the AHAI publishes the *Yearbook of Accounting History Association*^{xxv}. Since 2008, articles published in this annual review have been subject to peer review and are published in the Japanese language (along with an English language summary of each article). In 2023, Volume 40 of the *Yearbook of Accounting History Association*, the most recent issue available on writing, relates to 2022 Congress papers. The AHAI sponsored the 6WCAH, which was held in Kyoto in August 1992. The 2AHIC was hosted in Osaka in August 2001 (Okano, 2001). From the writer's personal experience, the late Hiroshi Okano (1956-2022) at Osaka City University played key roles in the successful organisation and conduct of these key international accounting history events (Kudo, 2022). In 2018, the AHAI became a member of the Union of National Economic Associations in Japan, established in 1950. In April 2024, the association comprised approximately 160 members (email correspondence from Eiichiro Kudo, 20th President of the AHAI, to Garry Carnegie of 11 April 2024).

According to Shimizu (2020), the number of researchers undertaking historical accounting research in Japan has been increasing. Initially, the research was focused on exploring accounting's past in "Western countries" while, in more recent times, around one-half of the publications in the *Yearbook* have been focussed on the history of accounting in Japan and they are growing in their diversity (2020, p. 7). Furthermore, the types and number of historical sources have been increasing. Recent research on accounting history has been increasing, drawing upon surviving and available archives of Japanese companies and other organisations (see, for instance, Noguchi, 2016; Yamashita, 2017; Homma, 2019; Sankoji, 2020) and with attention been given to applying critical perspectives on accounting in history accounting research (see, for instance, Komori, 2007; Oguri, 2015; Yamaji, 2015). Kudo (2012) elucidated the importance of developing a "common understanding of the methodology used in accounting history research", which is necessary, in his experience at least, "to train young researchers" (Shimizu, 2020, p. 3).

2.6. Portugal

The organisation of the field of accounting history in Portugal has occurred in two distinct phases. The first phase is related to the formation, in 1996, of the Centro de Estudos de História da Contabilidade (Accounting History Research Centre), which is a section of the Associação Portuguesa de Técnicos de Contabilidade (APOTEC)^{xxvi} (the Portuguese Accounting Technicians), hereafter "the Centre". The Centre comprises a maximum number of 24 members only and consists of a Scientific Board of 12

members and an Executive Board also comprising 12 members. Membership of both boards is by means of invitation and confirmed by means of voting at the General Assembly of APOTEC. Of the maximum number of officials, an equal number of academics and practitioners made up the membership of these boards.

The main object of the Centre is to promote the conduct of accounting history research and to disseminate the findings, especially in countries where Portuguese is spoken as the official or first language^{xxvii}. APOTEC supports the Centre's activities, which include the conduct of periodic workshops, the publication of a bulletin, the presentation of an annual award and other activities. The Centre organises, from time to time, Accounting History Workshops (*Jornadas de História da Contabilidade*). It also publishes a bulletin (*Boletim do Centro de Estudos de História da APOTEC*, hereafter referred to as the *Bulletin*) in the Portuguese language, which typically comprises approximately eight pages dedicated to accounting history topics and notices. This publication usually comprises biographical notes, short articles, including opinion pieces, reports on recent accounting history conferences or workshops and news about future accounting history events, such as calls for papers. The first *Bulletin* appeared in June 1997, initially twice yearly, and since 1999, issued quarterly^{xxviii}.

By the mid-2000s, the growing number of Portuguese with an interest in accounting history research and publication, however, was contributing to the emergence of views within the community that an exclusive model to the organisation of the field in Portugal, featuring two boards of no more than 12 members each, may be restricting its full development, especially within the country's developing academic research community. This scenario was a main reason, among others, in the decision taken by Câmara dos Técnicos Oficiais de Contas (CTOC)^{xxix}, the Chamber of Chartered Accountants in Portugal, to establish a Comissão de História da Contabilidade (Commission of Accounting History, hereafter "the Commission"), based on its 2007 Plan of Activities (see, for example, CTOC, 2007). The establishment of this Commission constituted the start of the second phase of the organisation of accounting history in Portugal.

The Rules of the Commission, agreed at the meeting of the Board of Directors of the then CTOC on 10 January 2007, were subsequently revisited and revised at an CTOC meeting held on 15 October 2009^{xxx}. In 2015, the CTOC became the Ordem dos Contabilistas Certificados (OCC) or the Portuguese Order of Certified Accountants^{xxxi}. On writing, the OCC has 69,000 members^{xxxii}. In October 2024, the Commission of the OCC mounted the inaugural "International Congress of Accounting History", taking place in Porto, on the theme "The cultural and social dimensions of Accounting: a historical perspective"^{xxxiii}. Previously, the 4AHIC, combined with an AHDC, was conducted at the University of Minho, Braga in September 2005 (Rodrigues, 2006), with social events held in Guimarães and Porto.

2.7. Spain

There are two commissions of accounting history in Spain, each working towards the development of historical accounting research, publication and teaching. First, the Comisión de Historia de la Contabilidad (the Commission of Accounting History, hereafter “the Commission”), was established in February 1992 as a section of the Asociación Española de Contabilidad y Administración de Empresas (AECA)^{xxxiv} (the Spanish Association for Accounting and Management)^{xxxv}. The AECA’s “main task is to develop studies in the field of the Business Sciences aimed at improving management and information levels in the Spanish enterprise”^{xxxvi}. The Commission is co-sponsored by AECA and the Ilustre Colegio Oficial de Titulados Mercantiles y Empresariales de Madrid (Official Institute of Graduates in Commerce and Business Administration of Madrid)^{xxxvii} (Academy of Accounting Historians, 1998; Carmona, 2002).

The other community or network of accounting history in Spain is part of the Asociación Española de Profesores Universitarios de Contabilidad (ASEPUC) (the Spanish Association of Accounting Professors), within the country’s University sector. The ASEPUC publishes the generalist accounting journal, *Revista de Contabilidad* (the *Spanish Accounting Review*), which itself publishes historical accounting research^{xxxviii}. The membership of this accounting history network, on writing, totalled around 30 individual members, all of whom have an interest in accounting history, while not all are researchers in the field^{xxxix}. Most members of this group are academics at different Spanish universities, mostly belonging to departments of accounting and finance, with some members drawn from departments of economic history.

The objects of this Commission are fivefold and detailed by Hernández-Esteve (2006). Since December 2004, the Commission has published the biannual refereed journal *De Computis: Revista Española de Historia de la Contabilidad* (*Spanish Journal of Accounting History*), a specialist electronic journal on accounting history, which is freely available. Issues of the journal are published in June and December^{xl}. Although the journal’s main purpose is to serve as a vehicle for publishing works by Spanish accounting historians, the journal attracts an international audience of contributors and readers. Moreover, “since its inception, the journal has been open not only to the publication of articles in Spanish and other Iberian languages, but also to those written in other widely used languages, such as English, French, Italian, German and Portuguese”^{xli}.

In a publication patterns study of 172 research articles published in *De Computis* across a period of 16 years, from 2004 to 2019, Güvemli and Eskin (2021) found there to be “an escalation in the percentage of non-Spanish articles” appearing in the journal and “a decline in archival sources’ usage” and with the “18th and 19th centuries standing out as the most popular research periods”. The authors reveal that the historical research landscape of *De Computis* is transforming since the journal’s

admission to the Emerging Sources Citation Index in 2015. A comparison of the findings of this study may be undertaken with the earlier findings of Hernández-Esteve (2005), who rendered an overview of the then recent research in accounting history by Spanish scholars.

One of the major activities of the AECA Commission is the organisation of regular *Encuentros de Trabajo de Historia de la Contabilidad* (Work Meetings on Accounting History). The inaugural workshop took place at the *Universidad Autónoma de Madrid* in September 1992, with the theme of the event entitled “On the elaboration of an Accounting History in Spain”. These events occur every two years, with the most recent, of sixteen in all conducted, on the theme “History, Work and Account Books”, conducted during 19-20 October 2023 in Girona. The Commission has also participated in the organisation of other meetings and conferences, such as a conference held in 1994 in Venice to celebrate the 500th Anniversary of Luca Pacioli’s *Summa de Arithmetica, Geometria, Proportioni et Proportionalita*. It also assists in organising the parallel sessions on accounting history at the congresses of the AECA.

Since 1996, the Commission has presented an annual award, established in honour and memory of Enrique Fernandez, to recognise the best work on the history of accounting written in an Iberian Peninsula language (that is, in Spanish or Portuguese) (Academy of Accounting Historians, 1996; Hernández-Esteve, 2006). The Commission organised the 8WCAH, held in Madrid in July 2000^{xiii}. Since 2007, the Universidad Pablo de Olavide, from Seville, has organised on its campus the annual “International Research Seminar of Accounting History”, the sixteenth of which will be held during 4-5 July 2024, which features a prominent guest speaker each year^{xliii}. While the location of this event does not change, it has been gaining momentum across time. In September 2013, the same University also hosted the 7AHIC in Seville (Baños Sánchez-Matamoros, 2013). Furthermore, Spain has several research centres in Accounting History that are formally organised, registered and supported by the Ministry of Science and Education. These research centres are located at several universities, including Universidad de Sevilla, Universidad Pablo de Olavide, Universidad de Burgos and Universidad de Lugo^{xliiv}.

2.8. Turkey

In Turkey, a later start was made to the formulation of its accounting history community than in other jurisdictions in the organisation of accounting history research. The specialist accounting history journal in the Republic of Turkey, published since July 2011, is the *Muhasebe ve Finans Tarihi Araştırmaları Dergisi* (*Accounting and Financial History Research Journal*), which publishes research on the history of accounting, finance, and business. The Foundation Editor of this peer-reviewed, biennial journal was Oktay Güvemli (1935-2019). On launching, the journal was announced as “the sixth accounting history journal and the first in the Balkans

and the Middle East regions”^{xiv}. Since inception, the journal has been published by the Oktay Güvemli Muhasebe ve Finans Tarihi Vakfı yayınıdır (MUFTAV), otherwise known as the Oktay Güvemli Accounting and Financial History Foundation. The Foundation aims “to develop and expand the science of accounting and financial history in Turkey, the Balkans, and the Middle East countries”^{xvi}.

The late Oktay Güvemli was a prominent and respected accounting and accounting history researcher and a longstanding and dedicated research leader in Turkey, the Balkans and the Middle East regions (Çalüyurt, 2023). In July 2008, he was the Convenor of the 12WCAH, held in Istanbul, and played key roles in convening, overseeing and participating at conferences on the history of accounting and auditing in Turkey, the Balkans and in the Middle East. He was the founder of Muhasebe ve Finansman Öğretim Üyeleri Bilim ve Araştırma Derneği (MUFAD), otherwise known as the Association of Accounting and Finance Academicians (AAFA) of Turkey, established in late 1998 as a membership organisation of accounting and finance faculty members of Turkish universities. The writer recalls the participation of Oktay Güvemli at international accounting history events, such as the 5AHIC, held in Banff, along with many other colleagues from Turkey, and appreciated the opportunity and experience of being one of the invited plenary speakers at the 12WCAH.

Research of accounting history publishing patterns in Turkey, including the examination of 74 refereed journal articles and 11 theses, conducted across the period 2000 to 2013 by Coskun and Gungormus (2015), depicted the increased number of collaborations of Turkish academics after 2009. The study’s findings also show that the number of articles across the final four years of this study period (2010 to 2013) reached the same number of publications within the previous period of 10 years (2000 to 2010) of the study’s time frame. This shows that building momentum of accounting history research was evident from 2011 as an eventful year, as shown, for Turkish accounting history research and publication. Other research studies conducted around this time were contributing to the base of historical understanding of accounting’s past in Turkey and in neighbouring regions (see, for instance, Güvemli and Güvemli, 2007; Mert, 2013; Sürmen and Daştan, 2014).

2.9. United Kingdom

The Accounting History Special Interest Group (AH SIG) of the British Accounting and Finance Association (BAFA), formed in April 2018, is designated the “Accounting History SIG” and abbreviated as the “AH SIG”. The AH SIG main purposes are to further the Objects of BAFA by:

- Encouraging research and scholarship in the areas of accounting history; establishing a network of researchers and teachers in accounting history; enhancing the teaching of accounting history; providing support for PhD students in accounting history; developing close links with the accounting and/or finance profession so as to inform policy; publishing

a newsletter and organising (and sponsoring) targeted workshops; developing and maintaining relationships with professional accountancy and/or finance institutes^{xlvii}.

The AH SIG conducts regular events, launching activities with an inaugural Workshop on Accounting History in 2018, followed by a winter series of free Virtual Workshops, which commenced in January 2021, and holds in person workshops on accounting history, prior to the BAFA Annual Conference, at which research papers and research proposals are presented and discussed. The inaugural Chairperson of the AH SIG is Alan Sangster, University of Aberdeen. Since 2021 to the time of writing, Karen McBride of the University of Portsmouth has undertaken this key leading role. The latter was the Convenor of the 11AHIC, held in Portsmouth, UK in September 2022 (McBride, 2023). Still at an early stage of its operations, the AH SIG has not produced any publications, including yearbooks or newsletters. Information about the group and its activities and events are available on a LinkedIn site and on the BAFA website.

At an earlier time in the UK, there was a period when the accounting history community tended to informally congregate around the Routledge English language journal, then titled *Accounting, Business & Financial History (ABFH)*, which, from 2011 as Volume 21 carried the new title of *Accounting History Review (AHR)*. *ABFH*, since first publication in 1990, was under the editorship J.R. (Dick) Edwards and Trevor Boyns of the Cardiff Business School, Cardiff University (see, for example, Anderson, 2002). A focal point for UK accounting historians in this period was the *ABFH* Annual Conference, first held in Cardiff in 1989. The annual *AHR* conference has, in recent years, been held by the Edge Hill University Business School, Lancashire UK, under the editorship and co-convenorship of Cheryl McWatters of Telfer School of Management, University of Ottawa, along with the other conference co-convenor, Alastair Dobie of the host institution. Previously, the Conference made a foray into France to link up with the Management and Organisational History community there. In 2025, the Conference moves to Italy^{xlviii}.

Before the advent of *ABFH* (now *AHR*) and its annual conference in the late 1980s, the accounting history community at the time in the UK had access to the now long-defunct *Accounting History Society* (the Society) (Carnegie and Rodrigues, 2007). The Society, formed in 1972 as the Accounting History Committee for England and Wales, became the Accounting History Society in 1974. As part of its activities, the Society, for a brief period, produced a journal named *Accounting History*. This publication first appeared in 1976 and, while it initially flourished, the last issue appeared in 1986, because of a lack of submissions for publication (Editorial, Vol. 8. Nos 1 & 2, p. 1). Between 1976 and 1986, eight volumes of the journal appeared, the last of which, Vol. 8, Nos 1 & 2, appeared in December 1986. The Society terminated as a local organisation. In addition, the Institute of Chartered Accountants of Scotland (ICAS) formed the Scottish Committee of Accounting History held its first meeting

in December 1971, which operated until 2002, when its functions were absorbed into the Research Committee of the Institute (Walker, 2020; Parker, 1977). Part of this Committee's remit was to provide money for research funding of historical accounting studies. Two collaborative research studies of the writer were funded around the mid-1990s by the ICAH, under the auspices of this Committee.

There is a long tradition of international leadership in accounting history in the UK. The 3WCAH was held in 1980 (London) and the 13WCAH was mounted in 2012 (Newcastle upon Tyne), with the 11AHIC held in 2022 (Portsmouth). Today, the formal UK accounting history community is organised, and catered for, by the AH SIG of BAFA, actively seeking to encourage the participation of accounting history scholars in other countries. Membership of the AH SIG is open to BAFA members on the payment of a small annual fee.

2.10. United States of America

The Academy of Accounting Historians (AAH), formed in the USA in 1973 under the leadership of Gary J. Previts, then of the University of Alabama, became incorporated as a not-for-profit organisation in the State of Alabama and registered on 28 December 1973. Previts was the first President of the Academy and was the Founding Editor of the organisation's journal. Last year, on the 50th Anniversary of the AAH, the writer stated, "To Gary Previts, thank you for your continuous leadership across the past five decades" (Carnegie, 2023, p. 1). Since 2017, the Academy has not been a standalone, independent organisation and became "A Section of the American Accounting Association" (hereafter described as the AAA). Formed in 1916, as the American Association of University Instructors, the Association began publishing its inaugural journal, *The Accounting Review*, in 1925. In 1935, ten years later, the Association's name was changed to the AAA.

Based in the USA since inception, where most of its membership has resided, the AAH, until becoming an integral part of the AAA, was the largest association of accounting historians, as mentioned earlier, and regarded as the prime membership organisation for accounting historians around the world. For instance, in July 2006, 195 (61%) of the 320 individual AAH members as at that date were based in the USA (Carnegie and Rodrigues, 2007, Table 1, p. 456). The concept of the AAH, as a distinct, independent organisation, had been formulated as follows:

- to demonstrate the relevance of history to contemporary accounting;
- to encourage scholarly work and exchange of ideas among historians pursuing accounting subjects;
- to establish activities such as workshops and seminars to assist in developing and disseminating historical methodology;
- to promote the teaching of historical subject matter as a part of existing coursework and as part of unique historical curricula;

- to coordinate activities with international accounting history groups in European countries, Australia, India, and other countries;
- to emphasise the need for continued research in accounting history, both developmental history and thought history, by employing conceptual, quantitative, and experimental models (Coffman et al., 1989, p. 158).

Since 1977, the AAH published the *Accounting Historians Journal (AHJ)*, the earliest specialist English language refereed journal of its kind, on a six-monthly basis. The predecessor of this journal, *The Accounting Historian*, was a quarterly newsletter that appeared from 1974 to 1976. The first issue of *AHJ* was numbered Volume 4, Number 1, to reflect the continuation of the AAH's commitment to publishing historical research on accounting since 1974 (Coffman et al., 1989, pp. 183, 193-195). Other activities of the AAH since inception have included the publication of a working paper series and a monograph series, the awarding of the President's Hourglass Award, from 1973, when awarded to Stephen A. Zeff, and the publication of *The Accounting Historians Notebook*, from 1978 which, as an English language publication, filled the void on ceasing the publication of *The Accounting Historian*.

The AAH has also undertaken a key leadership role in working with other associations or special interest groups of accounting historians based on other countries or regions to mount WCAH gatherings (Coffman et al., 1989, pp. 183-193, 195-203; Coffman et al., 1998, pp. 200-201; Coffman et al., 1994, pp. 50-51; Lazdowski et al., 2024). It has also mounted an annual research conference in North America. Shortly after the formation of the Academy, there followed the 2WCAH in 1976 (Atlanta). The 10WCAH took place in 2004 (St. Louis/Oxford, Mississippi). Meanwhile, in neighbouring Canada, the 7WCAH took place in Kingston in 1996 and, in a little over a decade later, the 5AHIC was held in Banff in 2007 (Buhr, 2008).

Membership trends of the AAH since inception have moved from phases of solid growth to an era of membership stability through to membership decline (see, for example, Coffman et al., 1989, p. 179; Coffman et al., 1998, p. 191; Coffman, et al., 2014, pp. 15, 34). Becoming a section of the AAA became regarded, in general, as a positive move to shore-up the potential of the future membership growth from inclusion with the broad community and wider apparatus of the AAA. Membership of the Academy increased to 300 after becoming a section of the AAA. Thereafter, there has been an ongoing decline, with COVID-19 having an adverse impact, with members in 2023 numbering 191 (Lazdowski et al., 2024). A recent attraction to the Academy's membership within the five years or so has been its sponsoring of a series on online sessions, termed "Brownbag webinars"), to provide researchers with feedback, irrespective of their location, on their historical research papers and proposals.

The high point of individual memberships during the history period of 2014–2023 was 300 members, which occurred in 2018 when The Academy first became a section of the AAA, with a continuous decline after that time. Due to the advent of the COVID-19 pandemic, which began in early 2020, The Academy section and the AAA itself were adversely impacted. As of 2023, there were 191 members of The Academy as part of the AAA.

Celebrating its 50th Anniversary in 2023, a key milestone occurred. It was an important anniversary not just for the AAH, but for accounting history scholarship, not just in the USA. All members of the AAH, from 1973 on formation, whether they remain members at the time of writing or are past members, including deceased members, have served a valuable role in promoting, developing and supporting the organisation within this long and particularly noteworthy period of the development of historical accounting research and publication, and representation within the wider accounting profession.

2.11. Key drivers of international accounting history

Contemporary accounting is widely understood as an international discipline. Its historical development around the globe is the pre-condition for the structure and standing of contemporary accounting internationally. This study shows the development of accounting history scholarship as international within the major, prominent and impactful accounting discipline. The key drivers of this internationalisation process in terms of the organisation and institutionalisation of accounting history globally are tentatively identified as follows: People, Organisations, Conferences, Journals, Historiography, Respect and Value. This list of seven key drivers is based on inputs from, and reflections arising, in undertaking this study. Each of these key drivers is briefly depicted in Figure 1 for consideration, discussion, and potential development and refinement by future scholars.

Figure 1. Key drivers of international accounting history scholarship

People: We, that is, historical accounting researchers and now departed accounting historians.

Organisations: The various accounting history associations and special interest groups from 1973, in both Australia and the USA, and thereafter as identified in this study.

Conferences (International): commencing with WCAH (1970), Brussels; AHIC (1999), Melbourne; ICAH (2024), Porto; as well as many other specialist conferences globally across the past five or more decades.

Journals: *Accounting Historians Journal*; *Accounting History*; *Accounting Business & Financial History/Accounting History Review*; *Accounting and Cultures*; *De Computis*; and *Accounting and Financial History Research Journal*.

Historiography: A body of knowledge focused on the writing of history and of written histories, including accounting historiography.

Respect: Portrayed as follows: “If we do not respect the past, we will not respect the future”.

Value: A value proposition, posed by Carnegie and Napier (1996, p. 31), concerns accounting history research providing “the greatest insight into both the present and the future ... will, we firmly believe, continue to offer some of the most challenging and provocative contributions to our understanding of accounting...”.

3. Overview and discussion

Within the specific countries and regions comprising the focus of this investigation, the interest in, and undertaking of, historical accounting research has been developing across the period of at least 55 years since the early 1970s. A catalyst for springboarding accounting history into the global landscape was the mounting of the “International Symposium of Historians of Accounting” in Brussels, Belgium in October 1970. This symposium, later renamed the first WCAH, was the sharp which drove leading figures in the sub-field to begin to organise accounting history scholarship in various countries of regions, commencing in Australia and the USA simultaneously. Both countries have demonstrated considerable leadership in accounting history becoming a specialist and recognised form of scholarly endeavour on a global basis. Moreover, accounting has a history, and is a major, highly populated profession around the world. Not to research, appreciate and understand history of accounting is to effectively downgrade the accounting profession as a “history-free” pursuit, which is an almost unbelievable, shallow way of thinking and unacceptable in the mid-2020s.

More specifically, the WCAH has been in operation at the international level since 1970 and is continuing. The AHIC held from 1999 is also continuing. The inaugural OCC International Conference of Accounting History, taking place in Porto in October 2024, is the latest “international” gathering of accounting history researchers. The AHR Conference has been conducted in different countries, following an extended period of occupation, and a record of effectiveness, in Cardiff. In-country conferences and similar events on accounting’s past, conducted by accounting history associations and special interest groups, are also important and help prepare

emerging scholars for international conferences and other forums. International events, now available for less experienced scholars in accounting history, emerged in the form of the *AHDC* taking place on four occasions from 2003 to 2010, and the *AHIESC*, commencing in 2009, continues in combination with the *AHIC* on the biennial basis. This form of functioning and inclusiveness has become known as “integrated forums of discourse” (Carnegie, 2017, title, p. 488 and Appendix 2, p. 506).

Overall, accounting historians typically recognise themselves as part of an international scholarly community as well as often following national roots by means of the organisation of accounting history in various countries and regions. The historical accounting research community emphasises the importance of collegiality, as well as focusing on nurturing and supporting newcomers. Typically, they respect the past as a site of knowledge and understanding across generations, aspire to better understanding the present (contemporary accounting) and provide informed input into shaping the future of accounting and of society (Carnegie and Napier, 1996, 2002, 2012, 2023, 2024). The next section explores the third dimension of this study of looking forward, and shaping, the future of accounting and of society as these are intertwined.

4. Redefining accounting for tomorrow

This section is in two parts. The first sub-section is concerned with knowing and understanding “what is accounting today?”. It makes a case for redefining accounting for tomorrow. The second sub-section addresses the potential implications of implementing this proposal for accounting history.

4.1. What is accounting today?

Accounting historians appreciate and understand the discipline of accounting from both historical and contemporary perspectives. Today, accounting definitions taught to aspiring future accountants date to at least the early 1940s and are truly past their “use by dates”. These definitions focus on accounting as technical practice. In short, these definitions are concerned with the question: “How do we do accounting”? Such definitions are overly technicist and unduly narrow, and do not allow accounting to aspire to reach its full potential in shaping a better world.

The recent Carnegie et al. (2021a, 2021b) or “CPT definition of accounting” rests on the foundation that “accounting is *not* a mere neutral, benign, technical practice” (2021a, p. 72). Rather, the CPT definition is multidimensional, as follows:

Accounting is a technical, social and moral practice concerned with the sustainable utilisation of resources and proper accountability to stakeholders to enable the flourishing of organisations, people and nature (Carnegie et al., 2021a, p. 69; 2021b).

Moreover, accounting does not simply *describe* the world as it is. Rather, we become aware that accounting has the power to *change* the world for the better or worse. The concern of this study is on “for the better”. Why not? This definition is prospective in orientation, it is not just retrospectively focussed upon reflecting past transactions, or events or affairs. To effectively apply this definition, it is essential to educate future accounting professionals to understand and evaluate the “nature, roles, uses and impacts of accounting in its operational contexts, both in organizations and societies” (Carnegie et al., 2022).

The CPT definition of accounting confirms accounting’s place in processes of accountability and systems of governance, which 1) transcends a passive role of recording and measurement of allegedly objective phenomena under objective technical rules, to 2) become an instrument that helps humanity to work actively towards shaping a better world (Carnegie and Napier, 2023). Carnegie, Gomes, McBride, Parker and Tshauridu, as guest editors of a Special Issue (SI) of *Meditari Accountancy Research* on the theme “Accounting as technical, social and moral practice for shaping a better world”, examine how this broader, multifaceted definition of accounting may be implemented. Their opening article in this issue, published as Vol. 32, No. 5, draws upon the other 16 articles published on this theme in addressing “How accounting can shape a better world” (Carnegie, Gomes et al., 2024, first part of title)^{xlix}. This clear and inclusive intention ought to be a topic of considerable interest to all current and aspiring professional accountants in any jurisdiction.

4.2. Implications of redefining accounting for accounting history

Relating the CPT definition to historical accounting research, “Traditional Accounting History” (TAH) is largely recognised as connecting with accounting as a mere technical practice. Before the early-to-mid 1980s, the published history of accounting was almost exclusively of this genre (see, for instance, Carnegie and Napier, 1996, 2012; Carnegie, McBride et al., 2000). The “New Accounting History” (NAH) had its genesis over four decades ago, which is a school of thought concerned with studying and understanding accounting, past and present, as a “social practice”.

The emergence of the notion of accounting as a “moral practice” duly honours the state of play that accounting is not independent of, or disconnected from, morality. Indeed, morality is at accounting’s core, which has tended to be envisioned through auditing and assurance, which fall within the jurisdiction of accounting profession. The centrality of morality in accounting is evidenced, for instance, in these key forms: External Audit, Internal Audit, Audit Committees, Code of Ethics for Professional Accountants (APES 110 in Australia), as well as Boards of Directors, such as by means of independent or non-executive directors.

When our accounting students during their degree programs came to understand the full dimensions of accounting, they appreciate how morality is central to its practice; accounting and audit must be trusted by the public; it is not just a technical pursuit or a combination of technical and social practice but is a multidimensional technical, social and moral practice, as purposely defined by CPT. In specific connection with historical accounting research, this is attributed the label “Multidimensional Accounting History” (MAH) in this study. It constitutes an agenda or framework for undertaking and understanding accounting history investigations from tomorrow.

There exists untapped potential for accounting to reach its full potential to enable the flourishing of organisations, people and nature. Moreover, accounting needs to be expressly made suitable for, and studied within, the organisational and social contexts in which it operates. Case-based accounting education is a key means for so doing, particularly to appreciate and understand the specific, and various, organisational and social contexts in which accounting is deployed. It is essential “to emphasise the role and importance of professional judgment in the practice of accounting” (Carnegie, 2005, p. xii; also see Wines et al., 1994, and Hassall and Milne, 2004), particularly for learning the nature, roles, uses and impacts, and subsequently practising, accounting for world betterment as a multidimensional technical, social and moral practice.

5. Concluding comments

This study has involved spotlighting the dimensions of the international accounting history community and reflects upon the future state of play for accounting. The study extends and updates the study by Carnegie and Rodrigues (2007) and contemplates the future of accounting and its upcoming history foretelling. It provides a fresh appreciation and understanding to the present-day organisation (on writing) of accounting history scholarship in various countries and regions. The focus is placed upon on formal arrangements for accounting history, which concerns the institutionalisation of the sub-field for future development, heightened relevance by better informing and understanding contemporary accounting and shaping accounting of the future, as well as improved impact by specialist historians of accounting.

Specifically, the study has illuminated the dimensions of accounting history by means of associations or special interest groups operating in ANZ, China, Italy, Japan, Poland, Portugal, Spain, Turkey, the UK and the USA and elsewhere, and the informal arrangements in place for the accounting history community in France. As a result of this investigation, the avenue of inquiry ventured provided encouraging feedback

of a new plan in Russia, to be formalised and operationalised, to form and operate an Accounting History Special Interest Group within the organised accounting profession in the Republic of Russia. Other gaps in the organisation of accounting history occur, on writing, in Africa, India and South America. According to Verma (2023, p. 125), accounting history research related to accounting development in India “is somewhat sparse”, therefore, opportunity is afoot in this heavily populated country.

The study has sought to enhance understanding of the nature, spread and dynamics of this international community and may, at least potentially, contribute to future inquiries into the drivers of organisational success, inter-group collaboration, and the relative positioning of accounting history in the different countries and regions as well as opportunities for “comparative international accounting history” (CIAH) (Carnegie and Napier, 2002). In addressing the future of this community and, moreover, to redirect and develop the future of accounting globally, the study examines the virtues of a global understanding of accounting emerging as a multidimensional “technical, social and moral practice” (Carnegie et al., 2021a, p. 69; 2021b) for shaping a better world. Who opposes “world betterment”? This initiative is presented as a prime means of effectively broadening accounting and the education of future accountants around the globe.

In future, rather than offering mere “Accounting” discipline degrees, it is timely to consider retitling such degrees and broaden and reorientate the curriculum as broad scope “Accounting, Accountability and Governance” degrees. Moreover, the “Accounting” taught would gain more traction and become more appreciated and understood, and more highly valued, as a multidimensional technical, social and moral practice for shaping a better world. The interrelations of Accounting, Accountability and Governance are depicted by Carnegie and Napier (2023, p. 1) as follows: “*Accounting performs accountability; accountability nurtures governance; governance presumes accounting*” (emphasis in original). Therefore, accounting, accountability and governance are all technical, social and moral practices. Moreover, accounting historians are actively encouraged to extend their historical studies to accountability and governance.

Whether concerned with the past, present and future of accounting, there is more to accounting than just ‘doing it’. Accounting is not ‘purely technical’ (Carnegie & Napier, 2012, p. 353). This belief is too narrow and hindering the prospects of accounting for shaping a better world. According to Carnegie and Napier (2023, p. 484), ‘accounting needs to be released from its traditional conceptualisation as a mere benign, technical practice’. The future of the accounting profession and professional accountants lies ahead for grasping and shaping.’

To draw further upon Carnegie and Napier (2012, p. 354), they argue “historical knowledge of accounting’s past furnishes the unifying power that permits fuller understanding not just of accounting’s but also of society’s present and provides constructive input into developing and assessing our possible futures”. As argued, the full potential of accounting has yet to be materialised and, hence, requires careful consideration, strategically planned for, and purposely operationalised. “Has accounting reached its full potential in the world?”. Do accounting students, past and present, pose this question for a response? If not, why is this evidently acceptable or tolerated?

Accordingly, in the words of the author and cast in the vein of the late JFK (the 35th President of the United States):

Don’t ask what accounting can do for you; ask yourself what you can do for accounting in shaping a better world in the public interest, not only for your children, grandchildren and future generations of your family, but for all humans and non-humans alike.

While this may be considered the end of this article, according to Carnegie, Gomes, et al. (2024, p. 1552): “This journey has already started! Get a “ticket to ride”!

Acknowledgements

The author gratefully acknowledges the assistance of many colleagues in various countries for their help in providing advice and information in the process of undertaking this study, specifically Didier Bensadon (France); Delfina Gomes (Portugal); Marina Gurskaya (Russia); Fernando Gutierrez Hidalgo (Spain); Batuhan Güvemli (Turkey); Eiichiro Kudo (Japan); Karen McBride (United Kingdom); Massimo Sargiacomo (Italy); Xiaoming Song and Sophia Ji (China). The feedback of the anonymous referees was helpful and appreciated.

Endnotes

- ⁱ Also see: Carnegie and Napier (1996) and Napier and Carnegie (1996).
- ⁱⁱ Lúcia Lima Rodrigues, who was well known in the international accounting history community, passed away on 3 October 2022. Our community had a significant loss (see, for instance, Sangster, 2023).
- ⁱⁱⁱ Where association or similar names appear in the native language within certain countries as above, the English language translations relating to these countries are depicted in the sub-sections that follow.
- ^{iv} Email correspondence from Marina Gurskaya to Garry Carnegie of 27 April 2024.
- ^v AAANZ became AFAANZ in 2002, see: <https://www.afaanz.org/background>.
- ^{vi} For a survey of works on accounting history in Australia published during the period of 25 years from 1975 to 1999, refer to Carnegie and Potter (2000).
- ^{vii} For the names of the recipients and the titles of their awarded articles, see: <https://journals.sagepub.com/page/ach/collections/special-interest-group-award>.
- ^{viii} The issues in the New Series, which were designated as NS and appeared from May 1996 (NS Vol. 1 No. 1) to November 2003 (NS Vol. 8 No. 2) and thereafter without use of NS in the subsequent issues.
- ^{ix} West has also served as Assistant Editor of the journal for a period of five years, from 2003 to 2007 (Carnegie 2020). Previously, Terry Heazlewood served in this role from 1996 to 2002 (Carnegie, 2019).
- ^x For the Wellington and Seville AHICs, the Conference frequency moved to a triennial basis (see Anon, 2011 for the report on the 6AHIC held in Wellington).
- ^{xi} Brian West was the Convenor of the 8AHIC (West, 2015).
- ^{xii} For the Report of the Convenor, refer to Carnegie (2002).
- ^{xiii} See: “Introduction to the Accounting Society of China”, available at: Accounting Society of China (www.asc.net.cn).
- ^{xiv} Hu Shengxiao kindly translated messages received from Professor Guo, who helpfully provided this information.

^{xv} The period from one conference to the next has varied from two to five years, with the average interval of 3.18 years. On writing, the last conference in the series took place in 2023 (Email correspondence from Sophia Ji to Garry Carnegie of 9 May 2024).

^{xvi} For more information, refer, for instance, to: WCAH 2024 (<https://wcah2024.org.cn/#/homePage>) and Call for Papers | The 16th World Congress of Accounting Historians, Wuhan, China, 24-27 June 2024 - ARC (<https://eaa-online.org/arc/events/call-for-papers-the-16th-world-congress-of-accounting-historians-wuhan-china-24-27-june-2024/>).

^{xvii} Formed in 1979, the Association Française de Comptabilité was renamed the Association Francophone de Comptabilité in 2002, see: <https://www.ifsam.org/blog/2020/11/09/association-francophone-de-la-comptabilite/>.

^{xviii} The term has been translated as “Workshop”, as was also the advice received from colleagues in France by Carnegie and Rodrigues (2007).

^{xix} The first three workshops (1995 to 1997) were known as Journées d’histoire de la Comptabilité (JHC) and the fourth workshop was designated Journées d’histoire de la Comptabilité et du Management (JHCM), which is the ongoing name of the workshop.

^{xx} The 10AHIC, fortunately, was conducted just a few months before the onset of COVID-19.

^{xxi} Didier Bensadon of Université Paris Dauphine and Raluca Sandu of SKEMA Business School served as co-convenors of the Paris AHIC.

^{xxii} See: <http://www.rirea.it/rirea/Rivista%20RIREA>.

^{xxiii} The webinar series commenced during the first year of COVID-19, refer to: SISR - Italian Society of the History of Accounting (www.sisonline.it)

^{xxiv} The JAA was founded in 1917 and, at the time of writing, has around 1,800 members.

^{xxv} While some studies presented at the conference are published in the *Yearbook of Accounting History Association*, Japanese scholars also have a long track-record of publishing their historical research in international refereed journals, including the specialist or niche journals on accounting history.

^{xxvi} APOTEC was founded in 1977 (Rodrigues et al., 2003) and, on writing, it comprises around 4,000 members. See: APOTEC - History (<https://www.apotec.pt/pt/a-instituicao/historia/>).

^{xxvii} For more information, see: <https://www.apotec.pt/homepage.php>.

^{xxviii} Further information about the historical development of the Centre is found in Rodrigues (2006).

^{xxix} It is compulsory to register with the OCC before becoming a recognized professional accountant in Portugal. The OCC is the largest Portuguese professional association where registration is mandated.

^{xxx} For more information, see: <https://antigo.occ.pt/pt/a-ordem/comissoes/historia-da-contabilidade/regulamento/>.

^{xxxi} Refer, for more particulars, to: <https://www.occ.pt/en/profissao-e-instituicao>.

^{xxxii} See: <https://antigo.occ.pt/en/institution/>.

^{xxxiii} Congress information is available at: <https://icah.occ.pt/en/welcome/>.

^{xxxiv} The AECA (a private association) was established in Spain in 1979.

^{xxxv} For a list of the members of the AECA Accounting History Commission, see: Members History | AECAAECA (<https://aeca.es/comisiones-de-estudio/historia-de-la-contabilidad/miembros-historia/>).

^{xxxvi} For more information, refer to: About AECA | AECAAECA (<https://aeca.es/about-aeca/>).

^{xxxvii} The Colegios Oficiales de Titulados Mercantiles y Empresariales de España, of which there are approximately 40 in Spain, are the official associations that graduates in commerce and business administration must join, should they wish to work as an independent public accountant or auditor in Spain.

^{xxxviii} For the names of the co-ordinators of this network, on writing, see: <https://asepuc.org/redes-asepuc-01/>.

^{xxxix} Email correspondence of Fernando Gutiérrez Hidalgo to Garry Carnegie of 20 April 2024.

^{xl} The official De Computis website is available at: <https://www.upo.es/revistas/index.php/decomputis>.

^{xli} Refer to: <https://www.upo.es/revistas/index.php/decomputis/about>.

^{xlii} See, for instance, <http://www.aeca.es/old/pub/wcaheng.htm>.

^{xliii} For more information, see: <https://eventos.upo.es/110103/sections/47957/programme.html>.

^{xliv} Email correspondence of Fernando Gutiérrez Hidalgo to Garry Carnegie of 20 April 2024.

^{xliv} *Accounting and Financial History Research Journal*, Aims and Scope, available at: <https://dergipark.org.tr/en/pub/muftad/aim-and-scope>.

^{xlvi} The Purpose of the Oktay Güvemli Accounting and Financial History Foundation is available at: <http://muftav.org/en/about-muftav/purpose>.

^{xlvi} Refer to the AH SIG of BAFA website, available at: <https://www.bafa.ac.uk/subgroups/special-interest-groups/accounting-history/about-us/>.

^{xlviii} As advised in email correspondence from Karen McBride to Garry Carnegie on 23 April 2024.

^{xlix} To visit the Academia conversation site of this article, go to: <https://www.academia.edu/s/159592d8ff?source=work>.

References

- Accounting History* (2014), “20th Conference in the History of Management and Organizations Formerly Conference on Accounting and Management History”, *Accounting History*, Vol. 19 No. 4, pp. 572-574.
- Accounting History* (2019), “Change of editors and associate editors”, *Accounting History*, Vol. 24 No. 4, p. 522.
- Accounting History Review* (2019), “25th Colloquium of the History of Management and Organizations”, *Accounting History Review*, Vol. 23 No. 3, pp. 391-395.
- Academy of Accounting Historians (1996), “News from the Comisión de Historia de la Contabilidad”, *Accounting Historians Notebook*, Vol. 19 No. 1, p. 15.
- Academy of Accounting Historians (1998), “News from the Commission of Accounting History, Spain”, *Accounting Historians Notebook*, Vol. 21 No. 2, p. 23.
- Academy of Accounting Historians (2016), “14th World Congress of Accounting Historians, June 25-27, 2016, Pescara, Italy”, *The Accounting Historians Notebook*, Vol. 39 No. 1, available at: https://egrove.olemiss.edu/aah_notebook/vol39/iss1/
- Anon (2011), The sixth *Accounting History* International Conference: 18-20 August 2010, Wellington, New Zealand, *Accounting History*, Vol. 16 No. 4, p. 475.
- Baños Sánchez-Matamoros, J. (2013), “The seventh *Accounting History* International Conference: Accounting’s history in diverse industries and settings”, *Accounting History*, Vol. 18 No. 4, pp. 565-566.
- Bensadon, D. (2023), “The history of accounting as a research field”, *Revue Française de Comptabilité*, Vol. 573, pp. 1-5.
- Bensadon, D. (2024), “The nations’ traditions of accounting history in France”, unpublished working paper.
- Buhr, N. (2008), Report: The fifth *Accounting History* International Conference, *Accounting History*, Vol. 13 No. 2, pp. 235-236.

- Çalıyurt, K.T. (2023), "Introduction: in memory of Prof. Dr. Oktay Güvemli". In: Çalıyurt, K.T. (Ed.), *History of Accounting, Management, Business and Economics*, Vol I, (pp. 3-8) of Book Series: Accounting, Finance, Sustainability, Governance and Fraud: Theory and Application. Springer, Singapore.
- Carmona, S. (2002), "Esteban Hernández Esteve: an appreciation", *Accounting, Business & Financial History*, Vol. 12 No. 2, pp. 187-202.
- Carnegie, G.D. (1994), "Thank you Robert William Gibson", *Accounting History*, Vol. 6 No. 2, pp. v-vi.
- Carnegie, G.D. (1999), "The first *Accounting History* International Conference", *Accounting History*, NS Vol. 4 No. 2, November, pp. 101-108.
- Carnegie, G.D. (2000), "Report on the 9th World Congress of Accounting Historians", *Accounting History*, NS Vol. 7 No. 2, pp. 137-139.
- Carnegie, G.D. (2005), *Case Studies: Financial Accounting & Disclosure*, Southbank, Melbourne: Thomson.
- Carnegie, G.D. (2017), "Contributing to the international accounting history movement: integrated forums of discourse", *Accounting History*, Vol. 22 No. 4, pp. 488-509.
- Carnegie, G.D. (2019), "Reflections on a journey with *Accounting History* as an international refereed journal, 1995-2019", *Accounting History*, Vol. 24 No. 4, pp. 523-539.
- Carnegie, G.D. (2020), "Thank you, Brian West!", *Accounting History*, Longstanding Members' Retirements SAGE web site, available at: <https://journals.sagepub.com/pb-assets/cmscontent/ACH/Tribute%20to%20Brian%20West.pdf>.
- Carnegie, G.D. (2023), "Accounting through the eyes of a witness, 1973-2022", *Accounting Historians Journal*, Vol. 50 No. 1, pp. 1-8.
- Carnegie, G.D. and Napier, C.J. (1996), "Critical and interpretive histories: insights into accounting's present and future through its past", *Accounting, Auditing & Accountability Journal*, Vol. 9 No 3, pp. 7-39.

- Carnegie, G.D. and Napier, C.J. (2002), “Exploring comparative international accounting history”, *Accounting, Auditing & Accountability Journal*, Vol. 15 No 5, pp. 689-718.
- Carnegie, G.D. and Napier, C.J. (2012), “Accounting’s past, present and future: the unifying power of history”, *Accounting, Auditing & Accountability Journal*, Vol. 25 No. 2, pp. 328-369.
- Carnegie, G.D. and Napier, C.J. (2023), *Handbook of Accounting, Accountability and Governance*, Cheltenham and Northampton: Edward Elgar Publishing.
- Carnegie, G.D. and Napier, C.J. (2024), “Historiography in accounting research”. In: Hoque, Z., Parker, L.D., Covaleski, M.A. and Haynes, K. (Eds), *The Routledge Handbook to Qualitative Accounting Research Methods*, second edition, London and New York: Routledge, forthcoming.
- Carnegie, G.D. and Potter, B.N. (2000), “Accounting history in Australia: a survey of published works, 1975–99”, *Australian Economic History Review*, Vol. 40 No. 3, pp. 287-313.
- Carnegie, G.D. and Rodrigues, L. L. (2007), “Exploring the dimensions of the international accounting history community”, *Accounting History*, Vol. 12 No. 4, pp. 441-464.
- Carnegie, G.D. and Wolnizer, P.W. (eds.) (1996), *Accounting History Newsletter 1980-1989 and Accounting History 1989-1994: A Tribute to Robert William Gibson*, New York and London: Garland Publishing.
- Carnegie, G.D., Gomes, D. and McBride, K. (2023), “COVID-19 and accounting as multidimensional technical, social and moral practice: a framework for future research”, *Meditari Accountancy Research*, Vol. 31 No. 1, pp. 1-26.
- Carnegie, G.D., Gomes, D., McBride, K., Parker, L.D. and Tsahuridu, E. (2024), “How accounting can shape a better world: framework, analysis and research agenda”, *Meditari Accountancy Research*, Vol. 32 No. 5, pp. 1529-1555.
- Carnegie, G.D., McBride, K.M., Napier, C.J. and Parker, L.D. (2020), “Accounting history and theorising about organisations”, *The British Accounting Review*, Vol. 52 No. 6, 2020, Art No. 100932.

- Carnegie, G., Parker, L. and Tshuridu, E. (2021a), "It's 2020: what is accounting today?", *Australian Accounting Review*, Vol. 31 No. 1, pp. 65-73, (first published, 22 November 2020).
- Carnegie, G., Parker, L. and Tshuridu, E. (2021b), "Redefining accounting for tomorrow", *Knowledge Gateway*, IFAC (published 6 April), available at <https://www.ifac.org/knowledge-gateway/discussion/redefining-accounting-tomorrow>.
- Carnegie, G., Parker, L. and Tshuridu, E. (2022), "SOS Accounting Educators: Developing Accounting and Accountants for a Better Future", *Knowledge Gateway*, IFAC (published 19 April), available at: <https://www.ifac.org/knowledge-gateway/preparing-future-ready-professionals/discussion/sos-accounting-educators-developing-accounting-and-accountants-better-world>
- Coffman, E.N., Roberts, A.R. and Previts, G.J. (1989), "A History of the Academy of Accounting Historians: 1973-1988", *Accounting Historians Journal*, Vol. 16, No. 2, pp. 155-206.
- Coffman, E.N., Roberts, A.R. and Previts, G.J. (1998), "A History of the Academy of Accounting Historians: 1989-1998", *Accounting Historians Journal*, Vol. 25, No. 2, pp. 167-210.
- Coskun, A. and Gungormus, A.H. (2015), "Exploring the accounting history research on Turkey: publishing patters of academicians", *Mediterranean Journal of Social Sciences*, Vol. 6 No. 4, pp. 323-332.
- Courtis, J.K. (1997), "Accounting history: the contribution of Osamu Kojima", *Accounting Historians Journal*, Vol. 24 No. 1, pp. 329-358.
- CTOC (2007), "Comissão Permanente de História da Contabilidade", *TOC - Revista da Câmara dos Técnicos Oficiais de Contas*, No. 82, January, p. 16.
- Fowler, C. (2021), "Thank you, Garry Carnegie!" *Accounting History*, Longstanding Members' Retirements, SAGE web site, available at: <https://journals.sagepub.com/pb-assets/cmscontent/ACH/Thank%20you%20Garry.pdf>
- Gibson, R.W. (1988-89), "Thank you Barrie O'Keefe", *Accounting History Newsletter*, No. 17. Summer, p. 1.

- Giovanoni, E. (2009), “The first *Accounting History* International Emerging Scholars’ Colloquium”, *Accounting History*, Vol. 14 No. 4, pp. 509-512.
- Goldberg, L. (1987), *Dynamics of an Entity: The History of the Accounting Association of Australia and New Zealand*, Melbourne: Accounting Association of Australia and New Zealand.
- Guthrie, J. and Parker, L. (2006), “Editorial: the coming out of accounting research specialisms”, *Accounting, Auditing & Accountability Journal*, Vol. 19 No. 1, pp. 5-16.
- Güvemli, B. and Eskin, I. (2021), “A survey of published works in *De Computis* (2004-2019)”, *De Computis*, Vol. 18 No. 1, pp. 169-185.
- Güvemli, O. and Güvemli B. (2007), “The birth and development of the accounting method in the Middle East (Merdiban method)”, Conference paper presented at the 5AHIC, Banff, 9-11 August, available at: https://www.researchgate.net/publication/228429508_The_birth_and_development_of_the_accounting_Method_in_the_Middle_East_Merdiban_Method.
- Hassall, T. and Milne, M.J. (2004), “Using case studies in accounting education”, *Accounting Education*, Vol. 13 No. 2, pp. 135-138.
- Hernández-Esteve, E. (2005), “Recent accounting history research in Spain (2001-2005)”, *Revista de Contabilidad*, Vol. 8 No. 15, pp. 45-94.
- Hernández-Esteve, E. (2006), “The Commission of Accounting History of AECA”, *De Computis*, Vol. 4 No. 4, pp. 169-185.
- Homma, M. (2019), “About the overview and characteristics of army bookkeeping”, *Yearbook of Accounting History Association*, No. 37.
- Komori, N. (2007), “The ‘hidden’ history of accounting in Japan: a historical examination of the relationship between Japanese women and accounting”, *Accounting History*, Vol. 12 No. 3, pp. 329-358.
- Kudo, E. (2012), “Accounting history research for myself,” *Yearbook of Accounting History Association*, No. 30.
- Kudo, E. (2022), “Vale Hiroshi Okano”, *Accounting History*, Vol. 27 No. 4, pp. 495-496.

- Lai, A. (2017). "The ninth *Accounting History* International Conference", *Accounting History*, Vol. 22 No. 4, pp. 562-563.
- Lazdowski, Y.J., Fafatas, S.A. and Holley, B.L. (2024), "A History of the Academy of Accounting Historians: 2014–2023", *Accounting Historians Journal*, Vol. 51 No. 1, pp. 63-94.
- Lemarchand, Y. (2008), "Les JHCM 1995-2008. Rétrospective et perspectives", *Revue Française de Gestion*, Vol. 34 Nos. 188-189, pp. 31-52.
- Lemarchand, Y. and Nikitin, M. (1999), "Twenty years of accounting history", *Accounting Control and Auditing*, Vol. 5 No. 3, pp. 123-135.
- Lemarchand, Y. and Nikitin, M. (2005), "Dix ans déjà ! Propos d'étape", *Comptabilité, Contrôle, Audit*, Numéro Spécial, July, pp. 7-14.
- Levant, Y. (2022) (Ed.), *Histoire, Management Et Societe: Melanges En l'Honneur d'Henri Zimnovitch*, Paris: Classiques Garnier.
- Lu, W. and Aiken, M. (2003), "Accounting history: Chinese contributions and challenges", *Accounting, Business & Financial History*, Vol. 13 No. 1, pp. 1-3.
- McBride, K. (2023), "The eleventh *Accounting History* International Conference Report", *Accounting History*, Vol. 28 No. 1, pp. 192-193.
- Mert, I. (2013), "A historical overview of accounting in Turkey", *International Auditing & Risk Management*, Vol. 8 No. 3, pp.15-26.
- Napier, C.J. and Carnegie, G.D. (1996), "Editorial", Special thematic issue: Accounting history into the twenty first century, *Accounting, Auditing & Accountability Journal*, Vol. 9 No 3, pp. 4-6.
- Noguchi, M. (2016). "Current status of accounting history research in Japan", *Yearbook of Accounting History Association*, No. 34.
- Oguri, T. (2015). "Relativizing accounting history by accounting theory: perspectives of critical accounting", *Yearbook of Accounting History Association*, No. 33.
- Okano, H. (2001), "The second *Accounting History* International Conference", *Accounting History*, NS Vol. 6 No. 2, pp. 121-126.

- Parker, R.H. (1977), “Research needs in accounting history”, *Accounting Historians Journal*, Vol. 4 No. 2, pp. 1-28.
- Parker, R.H., Lemarchand, Y. and Boyns, T. (1997), “Introduction”, *Accounting, Business & Financial History*, Vol. 7 No. 3, pp. 251-257.
- Riccaboni, A. (2003), “The third *Accounting History* International Conference”, *Accounting History*, NS Vol. 8 No. 2, pp. 121-128.
- Rodrigues, L.L. (2006), “The fourth *Accounting History* International Conference”, *Accounting History*, Vol. 11 No. 2, pp. 257-258.
- Rodrigues, L.L., Gomes, D. and Craig, R. (2003), “Corporatism, liberalism and the accounting profession in Portugal since 1755”, *Accounting Historians Journal*, Vol.30 No.1, pp.95-128.
- Rodrigues, M. B. (2006), “Centro de Estudos de História da Contabilidade: 1996-2002”, *Boletim do Centros de História da Contabilidade*, Associação Portuguesa dos Técnicos de Contas, February, pp. 1-8.
- Sangster, A. (2023), “Vale Lúcia Lima Rodrigues”, *Accounting History*, Vol. 28 No. 1, pp. 5-8.
- Sankoji, S. (2020), “Accounting and power in the society of Buddhism: an analysis of the income and expenditure reports of Toji Temple, 1427–1532”, *Accounting History*, Vol. 25 No. 1, pp. 27-52.
- Shimizu, Y. (2020), “Accounting History Association, Japan”, *Information Bulletin of The Union of National Economic Associations in Japan*, Vol. 40, pp.1-8, available at: *Information Bulletin of The Union of National Economic Associations in Japan* (jst.go.jp)
- Sürmen, Y. and Daştan, A. (2014), “The development of accounting as a scientific discipline in Turkey”, *International Journal of Critical Accounting*, Vol. 6 No. 2, pp. 103-123.
- Verma, S. (2023), “Exploring accounting history: literature and standard setting in India”, *Accounting Historians Journal*, Vol. 50 No. 2, pp.125-136.

- Walker, S.P. (2020), "Structures, territories and tribes". In: Edwards, J.R. and Walker, S.P. (Eds), *The Routledge Companion of Accounting History*, second edition, Oxon and New York: Routledge.
- West, B.P. (2015), "The eighth *Accounting History* International Conference: 19-21 August 2015, Ballarat, Australia", *Accounting History*, Vol. 20 No. 4, pp. 539-540.
- Wines, G., Carnegie, G., Boyce, G. and Gibson, R. (1994), *Using Case Studies in the Teaching of Accounting*, Melbourne: Australian Society of Certified Practising Accountants.
- Wolnizer, P. (2014), "Accounting history conference, Accounting Society of China, Zhengzhou, Henan, China 12 October 2013", *Accounting Historians Notebook*, Vol. 37 No. 1, pp. 19-20, available at: https://egrove.olemiss.edu/aah_notebook/vol37/iss1/4
- Yamaji, H. (2015), "Limitation of accounting history based on discourse of economic rationality: from the viewpoint of experimental economics," *Yearbook of Accounting History Association*, No. 33.
- Yamashita, S. (2017), "Depreciation practice under accounting control in wartime Japan: analysis of account items of fixed assets using Oji Paper's financial statements", *Yearbook of Accounting History Association*, No. 35.
- Zimnovitch, H. (2019), "The tenth *Accounting History* International Conference: 3-5 September 2019, Paris, France", *Accounting History*, Vol. 24 No. 4, pp. 618-619.

APPENDICES

Appendix 1. Dates and Locations of the World Congress of Accounting Historians, Nos. 1 to 16

Year	Location
1970	Brussels
1976	Atlanta
1980	London
1984	Pisa
1988	Sydney
1992	Kyoto
1996	Kingston
2000	Madrid
2002	Melbourne
2004	St Louis/Oxford
2006	Nantes
2008	Istanbul
2012	Newcastle upon Tyne
2016	Pescara
2020	Russia (cancelled due to COVID-19)
2024	Wuhan City

Appendix 2. Dates and Locations of the *Accounting History* International Conference, Nos. 1 to 12

Year	Location
1999	Melbourne
2001	Osaka
2003	Siena
2005	Braga
2007	Banff
2010	Wellington
2013	Seville
2015	Ballarat
2017	Verona
2019	Paris
2022	Portsmouth
2024	Siena