

Accounting History Publication List 2015

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This list of selected publications, including book reviews, published in English is intended to assist accounting history researchers and those with an interest in accounting history scholarship to gain an appreciation of recent contributions to the literature. It is not intended to be an exhaustive listing and the exclusion of a publication from the list is not a reflection of the quality or potential contribution of the publication. Rather, the items listed may be viewed as indicative of the types of research conducted over the period.

Abdelrehim N, Maltby J and Toms S (2015) Narrative reporting and crises: British Petroleum and Shell, 1950-1958. *Accounting History* 20(2): 138-157.

Acheson G, Campbell G, Turner J and Vanteeva N (2015) Corporate ownership and control in Victorian Britain. *Economic History Review* 68(3): 911-936.

Antonelli V and Sargiacomo M (2015) Alberto Ceccherelli (1885-1958): Pioneer in the history of accounting practice and leader in international dissemination. *Accounting History Review* 25(2): 121-144.

Arnold A (2015) Accounting representation of industrial expansion and decline: Some evidence from practice at Vickers Shipbuilding, 1910-24. *British Accounting Review* 47(2): 191-203.

Badua F (2015) Laying down the law on Lockheed: How an aviation and defense giant inspired the promulgation of the Foreign Corrupt Practices Act of 1977. *Accounting Historians Journal* 42(1): 105-126.

Baker C, Barbu E and Le T (2015) A historiographical review of research concerning accounting changes in post-communist economies. *Accounting Historians Journal* 42(1): 1-36.

Baker C and Quéré B (2015) Historical innovations in the regulation of business and accounting practices: A comparison of the absolutism and liberal democracy. *Accounting History* 20(3): 250-265.

Becker D'A, Orwig M and Pernsteiner A (2015) Symbolic versus substantive regulatory disclosure requirements: The case of Ford Motor Company in the early 1900s. *Accounting Historians Journal* 42(2): 35-62.

Bensadon D (2015) The adoption of an accounting innovation in France: The case of consolidated financial statements at Pechiney (1956-1971). *Accounting History* 20(3): 288-309.

Bigoni M and Funnell W (2015) Ancestors of governmentality: Accounting and pastoral power in the 15th century. *Critical Perspectives on Accounting* (27); 160-176.

Black J (2015) "The pen is mightier than the sword": Linking educational history and accounting history in shaping historical thought. *Accounting History* 20(1): 63-84.

Bowlin W and Herda D (2015) Regulatory, accounting and business practices concerning the Sutler at Fort Abercrombie, Dakota Territory. *Accounting Historians Journal* 42(1): 37-60.

Bujaki M (2015) Visualizing the Rideau Canal through early budget estimates, 1823-1824. *Accounting History* 20(1): 43-62.

Chenhall R and Moers F (2015) The role of innovation in the evolution of management accounting and its integration in management control. *Accounting Organizations and Society* (47): 1-13.

Cimbrini T (2015) Welfare or politics? The identity of Italian mutual aid societies as revealed by a latent class cluster analysis of their annual reports. *Accounting History* 20(3): 310-341

Cooper C (2015) Entrepreneurs of the self: The development of management control since 1976. *Accounting Organizations and Society* (47): 14-24.

Cordery C (2015) Accounting history and religion: A review of studies and a research agenda. *Accounting History* 20(4): 430-463.

Coronella S, Sargiacomo M and Walker S (2015) Unification and dual closure in the Italian accountancy profession, 1861-1906. *European Accounting Review* 24(1): 167-197.

Dobie A (2015) The role of general and provincial chapters in improving and enforcing accounting financial and management controls in Benedictine monasteries in England 1215-1444. *British Accounting Review* 47(2): 142-158.

Doron M (2015) The Colonel Carter myth and the Securities Act: Using accounting history to establish institutional legitimacy. *Accounting History* 20(1): 5-19.

Dyckman T and Zeff S (2015) Accounting research: Past, present and future. *Abacus* 51(4): 511-524.

Edwards J (2015a) Accounting for fair competition between private and public armaments manufacturers in Victorian Britain. *Abacus* 51(3): 412-436.

Edwards J (2015b) The method of bookkeeping, deducted from clear principles. *Accounting and Business Research* 45(2): 256-277.

- Elan C (2015) The development of accounting in the Franc zone countries in Africa. *International Journal of Accounting* 50(1): 75-100.
- Evans L and Pierpoint J (2015) Framing the Magdalen: Sentimental narratives and impression management in charity annual reporting. *Accounting and Business Research* 45(6-7): 661-690.
- Felten S (2015) Accounting evolution to 1400: How to explain the emergence of new accounting techniques. *Accounting History Review* 25(2): 167-171.
- Ferry L and Scarparo S (2015) An era of governance through performance management – New Labour’s National Health Service from 1997-2010. *Accounting History Review* 25(3): 219-238.
- Flesher D and Pridgen A (2015) The development of hospital financial accounting in the USA. *Accounting History Review* 25(3): 201-217.
- Fowler C and Cordery C (2015) From community to public ownership: A tale of changing accountabilities. *Accounting Auditing and Accountability* 28(1): 128-153.
- Fülbier R and Klein M (2015) Balancing past and present: The impact of accounting internationalization on German accounting regulations. *Accounting History* 20(3): 342-374.
- Gebreiter F (2015) Hospital accounting and the history of health-care rationing. *Accounting History Review* 25(3): 183-199.
- Gebreiter F and Jackson W (2015) Fertile ground: The history of accounting in hospitals. *Accounting History Review* 25(3): 177-182.
- Gomes D, Giovannoni E, Gutiérrez-Hidalgo F and Zimnovitch H (2015) Moving from regional to international publishing in accounting history: Pressures, issues, strategies and implications. *Accounting History* 20(2): 183-205.
- Gordon I and Boland L (2015) Anatomy of a journal: A reflection on the evolution of *Contemporary Accounting Research*, 1984-2010. *Accounting History* 20(4): 464-489.
- Jones M and Oldroyd D (2015) The ‘internationalisation’ of accounting history publishing. *British Accounting Review* 47(2): 117-123.
- Harun H, Van-Peursem K and Eggleton I (2015) Indonesian public sector accounting reforms: Dialogic aspirations a step too far? *Accounting Auditing and Accountability* 28(5): 706-738.
- Hiebl M, Quinn M and Franco C (2015) An analysis of the role of the Chief Accountant at Guinness c.1920-1940. *Accounting History Review* 25(2): 145-165.

Hoag C (2015) National bank window dressing, 1866-1871. *Accounting History Review* 25(1): 27-41.

Hronsky J, Burrows G and Cobbin P (2015) A fine education but no "bluestocking": Harriet Amies, pioneer female accounting professional. . *Accounting History* 20(2): 118-137.

Inwood K and Key I (2015) Transport costs and trade volumes: Evidence from the Trans-Atlantic iron trade, 1870-1913. *Journal of economic History* 75(1): 95-124

Jack L (2015) Future making in farm management accounting: The Australian "Blue Book". *Accounting History* 20(2): 158-182.

Jupe R and Funnell W (2015) Neoliberalism, consultants and the privatisation of public policy formulation: the case of Britain's rail Industry. *Critical Perspectives on Accounting* (29); 65-85.

Killian S (2015) "For lack of accountability": The logic of the price in Ireland's Magdalen laundries. *Accounting Organizations and Society* (43): 17-32.

Lai A, Lionzo A and Stacchezzini R (2015) The interplay of knowledge innovation and academic power: Lessons from "isolation" in twentieth-century Italian accounting studies. *Accounting History* 20(3): 266-287.

Lee T (2015) 'A different army of the talented': Negative outliers in the rise of professionalism in Victorian public accountancy. *Accounting History Review* 25(2): 77-95.

Leoni G and Florio C (2015) A comparative history of earnings management literature from Italy and the US. *Accounting History* 20(4): 490-517.

Liyanarachchi G (2015) Antecedents of double-entry bookkeeping and Buddhist Temple Accounting. *Accounting History* 20(1): 85-106.

Macve R (2015) Fair value vs conservatism? Aspects of the history of accounting, auditing, business and finance from Mesopotamia to modern China. *British Accounting Review* 47(20): 124-141.

Malmrose M (2015) National hospital development, 1948-2000: The WHO as an international propagator. *Accounting History Review* 25(3): 239-259.

McCartney S and Stittle J (2015) Accounting for producer needs: The case of Britain's rail infrastructure. *Accounting Forum* 39(2):109-120.

McKinstry S and Ding Y (2015) "Hybridised" financial control in the Victorian construction industry: George Gilbert Scott's rebuilding of Glasgow University, 1864-1872. *Accounting History* 20(2): 206-227.

McLean T, McGovern T and Davie S (2015) Management accounting, engineering and the management of company growth: Clarke Chapman 1864-1914. *British Accounting Review* 47(2): 177-190.

Mitchener K and Weidenmier M (2015) Was the gold standard credible on the periphery? Evidence from currency risk. *Journal of Economic History* 75(2): 479-511.

Noguchi M, Nakamura T and Shimizu Y (2015) Accounting control and interorganisational relations with the military under the war regime: The case of Mitsubishi Heavy Industry's Nagoya Engine Factory. *British Accounting Review* 47(2): 204-223.

Nurnberg H (2015) Changing perceptions of US standard setters concerning the basic objectives of corporate financial reporting. *Accounting Historians Journal* 42(1): 61-84.

Oldroyd D, Tyson and Fleischman R (2015) American ideology, socialism and financial accounting theory: A counter view. *Critical Perspectives on Accounting* (27); 209-218.

Peg L and Brown A (2015) The milieu of accountability of early companies in the Oing Dynasty: Evidence from the Shànghāi-based print media. *Accounting History Review* 25(1): 1-26.

Persson M, Radcliffe V and Stein M (2015) Alvin R Jennings: Managing partner, policy-maker, and institute president. *Accounting Historians Journal* 42(1): 85-104.

Persson M and Napier C (2015) R. J. Chambers and the AICPA's postulates and principles controversy: A case of vicarious action. *Accounting Historians Journal* 42(2): 103-134.

Pezet A and Sponem S (2015) The role of accounting in the making of the bank customer: Transferring capital 'd'une main OISIVE dans une main LABORIEUSE'. *Accounting History Review* 25(2): 97-120.

Radburn N (2015) Keeping "the wheel in motion": Trans-Atlantic credit terms, slave prices, and the geography of slavery in the British Americas, 1755-1807. *Journal of Economic History* 75(3): 660-689.

Richardson A (2015) The cost of a telegram: Accounting and the evolution of international regulation of the telegraph. *Accounting History* 20(4): 405-429.

Roberts D (2015) Socialization of US novice accounting professionals through ethical discourse in 1931. *Accounting Historians Journal* 42(2): 63-90.

Rodrigues I, Craig R, Schmidt P and Santos J (2015) documenting, monetising and taxing Brazilian slaves in the eighteenth and nineteenth centuries. *Accounting History Review* 25(1): 43-67.

Sanchez-Matamoros J and Funnell W (2015) War or the business of God: Sacred mission, accounting and Spanish military hospitals in the 18th century. *Accounting Auditing and Accountability* 28(3): 434-459.

Sangster A (2015) The earliest known treatise on double entry bookkeeping by Marino De Raphaeli. *Accounting Historians Journal* 42(2): 1-34.

Sellers R, Fogarty T and Parker L (2015) The center cannot hold: The AICPA and accounting professional leadership 1997-2013. *Accounting Horizons* 29(3): 485-506.

Sensoy F and Guvemli O (2015) The state accounting doctrine book of the Middle East in the 14th century: Risale-i Felekiyye and its place in accounting culture. *British Accounting Review* 47(2): 159-176.

Shelton W and Jacobs K (2015) Allan Douglas Barton: A scholar who spanned theory and practice. *Accounting History* 20(1): 20-42.

Sokolov V (2015) A history of professional accounting societies in St. Petersburg. *Accounting History* 20(3): 375-395.

Toms S and Fleischman R (2015) Accounting fundamentals and accounting change: Boulton & Watt and the Springfield Armory. *Accounting Organizations and Society* (41): 1-20.

Verma S (2015) Political, economic, social and imperial influences on the establishment of the Institute of Cost and Works Accountants in India post independence. *Critical Perspectives on Accounting* (31); 5-22.

Whittington G (2015) Measurement in Financial Reporting: Half a century of research and practice. *Abacus* 51(4): 549-571.

Williams P (2015) The reckoning: Financial accountability and the rise and fall of nations. *Accounting History Review* 25(1): 69-73.

Vosslamber R (2015) After the earth moved: Accounting and accountability for earthquake relief and recovery in early twentieth-century New Zealand. *Accounting History* 20(4): 518-535.

Zeff S (2015) Funds statements: The Accounting Principles Board was twice behind the curve. *Accounting Historians Journal* 42(2): 92-102.

Book Reviews

Allen M and Coffman D (eds) (2015) *Money, prices and wages: essays in honour of Professor Nicholas Mayhew*. Basingstoke: Palgrave Macmillan in *Economic History Review* 68(4): 1443-1444 by J Stephenson.

Biondi Y and Zambon S (eds) (2013) *Accounting and Business Economics: Insights from National Traditions*. Abingdon: Routledge in *Accounting History* 20(1): 109-112 by S Hoffmann.

Britnell R (ed) (2014) *Durham Priory manorial accounts 1277-1310*. Woodbridge: Boydell Press in *Economic History Review* 68(2): 723-724.

Claessens S, Kose M, Laeven L and Valencia F (eds) (2014) *Financial Crises: Causes, consequences and policy response*. Washington D C: International Monetary Fund in *Economic History Review* 68(2): 766-767 by C Colvin.

Drrrelichman M and Voth H (2014) *Lending to the Borrower from Hell: Debt, Taxes and Default in the Age of Philip II*. Princeton NJ: Princeton University Press in *Journal of Economic History* 75(2): 594-595 by R Garcia.

Freidman W and Jones G (eds) (2014) *Business History*. Northampton MA: Edward Elgar Publishing in *Accounting History* 20(2): 231-233 by S Mowat.

Petran L (2014) *The World's First Stock Exchange*. New York: Columbia University Press in *Accounting History* 20(2): 228-230 by P. Miranti

Rutherford B (2007) *Financial Reporting in the UK: A History of the Accounting Standards Board 1969-90*. Abingdon: Routledge in *Accounting History* 20(3): 396-399 by L Evans.

Soll J (2014) *The Reckoning: Financial Accountability and the Making and Breaking of Nations*. New York: Basic Books in and in *Accounting Historians Journal* 42(1): 139-155 by A Sangster and *Accounting History* 20(4): 536-538 by C Baker.

Scranton P and Fridenson P (2013) *Reimagining Business History*. Baltimore: The John Hopkins University Press in *Journal of Economic History* 75(2): 613-615 by S Usselman.

Trafllet J (2013) *A Nation of Small Shareholders*. Baltimore: John Hopkins University Press in *Accounting History* 20(1): 107-108 by R Chandler.

Walsh P (2014) *The South Sea Bubble and Ireland: money, banking and investment, 1690-1721*. Woodbridge: Boydell Press in *Economic History Review* 68(3): 1064-1065 by H Paul.

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