



The ‘internationalisation’ of accounting history publishing



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ABSTRACT

The World Congress at Newcastle, United Kingdom was the thirteenth such event. It attracted delegates from across the world and 119 papers were presented – 66% from academics from four countries (Italy, Turkey, UK and US). Most of these papers (75%) covered the period from 1800 onwards. This paper sets out the contextual framework in which the papers presented at the World Congress should be viewed with particular reference to the problems faced by non-*Anglo-Saxon* academics trying to publish in English-language journals. It then introduces the papers accepted for the special issue, highlighting some of the overlapping themes. These papers cover a wider range of topics than is usual in English-speaking journals (two relating to British Shipbuilding, one on accounting developments from Mesopotamia to today, one on Japanese accounting in World War II and two on medieval accounting (in England and Turkey).

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1. Introduction

The 2012 World Congress of Accounting Historians in Newcastle was the thirteenth such conference, the first having taken place in Brussels in 1970. The World Congress is a premier event in the accounting history calendar, normally happening every four years and rotating between continents. Table 1 lists the previous venues. The fourteenth World Congress is scheduled for Pescara in 2016 and the fifteenth for St Petersburg in 2020. The event is notable for the range of nationalities represented, the 2012 one having attracted delegates from locations as diverse as Colombia in the west and Vietnam in the east.

Thus, the World Congress is a forum for accounting historians from across the globe to discuss their work. Indeed, it is arguably the primary forum for such global debate given that only a small fraction of the work produced by accounting historians will ever see the light of day in the major non-specialist, *international* accounting journals. These tend to be published in English and in English speaking countries (primarily US, UK and Australia). The accounting history published in these journals is in some cases non-existent and in others tends to be parochial, focussing on Britain, North America and Australasia, notwithstanding the long-standing tradition of accounting history research in other countries such as China, France, Italy, Japan, Portugal, Russia, Spain, and Turkey. The specialist English language accounting history journals – *Accounting Historians Journal*, *Accounting History Review* (formerly *Accounting, Business and Financial History*), and *Accounting History* – have actively sought to redress the balance by providing enhanced editorial support to authors from overseas as well as by organising special issues devoted to particular countries (e.g. Evans, 2005). But, as this paper demonstrates, even these journals remain relatively inaccessible to many non-native English speakers.

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Table 1
World Congresses of Accounting historians.

1970	Brussels	2002	Melbourne
1976	Atlanta	2004	St Louis and Oxford, Mississippi
1980	London	2006	Nantes
1984	Pisa	2008	Istanbul
1988	Sydney	2012	Newcastle
1992	Kyoto	2016	Pescara
1996	Kingston, Ontario	2020	St Petersburg
2000	Madrid		

The editorial board of the *British Accounting Review* is therefore to be commended for agreeing to publish a special issue of the journal devoted to papers from the 2012 World Congress of Accounting Historians. Furthermore, the process involved in producing the special issue has provided a window into the difficulties facing accounting historians, especially those from non-native English-speaking backgrounds in penetrating the *international* accounting journal market.

The objectives of this paper are threefold: first, to set out the contextual framework in which the papers presented at the World Congress should be viewed; second, to compare the papers presented at the 2012 World Congress to those accounting history articles published in mainstream and specialist accounting history journals and presentations at prior World Congresses in terms of institutional affiliation, countries and time-periods studied; third to briefly introduce the six accepted papers.

2. Scope of accounting history publishing and educational institutional context

The Eurocentric and especially *Anglo-Saxon* orientation of the accounting history research that tends to get published in the English language journals is a recurrent theme in the historiographical literature. Authors have also commented on the limited range of topics researched. [Carnegie and Potter \(2000, p. 194\)](#) wrote of a 'relatively insular international accounting history research community dominated by a small number of institutions and authors'. In a similar vein, [Carmona and Zan \(2002\)](#) found a heavy bias towards accounting historians affiliated to *Anglo-Saxon* universities, addressing *Anglo-Saxon* settings in the narrow timeframe of 1850–1940. Their results were based on an analysis of the historical special issues of major non-specialist accounting journals. [Carmona \(2004\)](#) further showed that the same conclusion still held true when the analysis was extended to all the papers published in the three specialist accounting history journals and ten generalist ones throughout the 1990s, as well as to the papers presented at the 1992 and 1996 World Congresses of Accounting Historians. The two World Congresses showed a slightly higher proportion of Spanish and Portuguese authors compared to the journals, but *Anglo-Saxon* scholars still predominated. [Anderson \(2002\)](#) found a similar pattern in the papers published in *Accounting, Business and Financial History* during the 1990s. There were only a minority, although admittedly a diverse minority, of non-English speaking regions represented in the journal. [Matamoros and Gutiérrez-Hidalgo \(2010\)](#) analysed the subsequent nine years (2000–2008) to see what if anything had changed. While they found some evidence of diversification, the accounting history papers published in the English language journals remained predominantly *Anglo-Saxon* in orientation and authorship and still focused on the late nineteenth and early twentieth centuries. Italian and Spanish authors displayed a greater willingness to engage with other venues and time-periods, but preferred to publish in their own national journals. The situation becomes even less inclusive, according to [Sy and Tinker \(2006\)](#), when one considers non-European regions of the world such as Africa whose pre-colonial accounting history is almost entirely absent from the accounting history literature.

[Walker \(2005, p. 233\)](#) argued that a step towards achieving the greater inclusivity and 'theoretical and methodological creativity' called for by [Carmona and Zan \(2002\)](#) would be to identify the 'points of connectedness between accounting and other historians' and to engage with them in interdisciplinary research. Five years later he described the inter-disciplinary blossoming of accounting history following in the wake of [Miller et al.'s \(1991\)](#) call for more eclectic historical engagement, which he maintained had resulted in accounting history becoming 'an increasingly hybridised discipline':

A rich dialogue involving accounting historians emanating from different theoretical and methodological traditions subsequently ensued. New agendas emerged and the subjects of accounting history research expanded ... The contents of a recent work of synthesis evidences the venturing of accounting historians into the territories of social, diplomatic, political, architectural, literary, military, gender, ethnic, theology and art history ([Walker, 2011, p. 2](#)).

The range of disciplines that accounting historians now engage with is clearly evident from the wide variety of economic, business, financial, political, labour, mining, women's, and agricultural history journals publishing accounting history research, for example, during 2011. The list also shows accounting historians engaging with the critical accounting literature, *Critical Perspectives on Accounting* and *Accounting, Auditing and Accountability Journal* being the most popular outlets for this type of study ([Anderson, 2012](#)). However, the extent to which this epiphany has involved authors from outside the British Isles, North America and Australasia is unfortunately limited. Of the 61 papers published in the English-language accounting history or non-specialist accounting journals during 2011, only 11 were authored by scholars from outside these regions ([Anderson, 2012](#)).¹

¹ France, Italy, Portugal, Spain and Turkey.

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