

# Innovation in accounting historiography: Where to from here?

Accounting History

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## Abstract

The world is facing difficult, uncertain and challenging times, which have consequences for accounting practice, education and research. This new and uncertain environment may lead us to conclude that accounting research should focus on the present and develop answers to be implemented in the future. Does this mean that accounting history must be put aside for the moment? We start from the position that accounting history continues to matter and that accounting history researchers have developed their perspectives and methodological and theoretical approaches considerably since the early 1990s in terms of diverse fields and topics of research. This article aims to explore how accounting history research can expand by seeking innovation in theories, sources, methodologies and writing. It demonstrates that accounting history is not static and researchers can contribute to its further recognition and dissemination. Through the innovative study of the past, researchers may continue to contribute to new and informed ways for the world to be managed and governed.

## Keywords

historiography, accounting history, theory, sources, methodology, writing

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## Introduction

Historiography, or the study of the writing of history, including the historiography of accounting history, is a well-travelled path. For example, Carnegie (2014) reviewed 62 publications over 30 years building on prior accounting history historiographies. The field also includes examinations by Parker (1999), Napier (2020), Gaffikin (2011) and the 1996 Special Issue of *Accounting, Auditing & Accountability Journal (AAAJ)* (Carnegie and Napier, 1996). These authors, amongst others, not only review prior trends in the historiography of accounting history but also encourage ‘new’ accounting histories that consider the sociohistorical context and appropriate theories (Carnegie, McBride et al., 2020), interdisciplinarity (Baskerville et al., 2017) and various methods that have been under-utilised, such as oral histories, synergies between business and accounting history and quantitative methods (Carnegie and Napier, 2012).

Amongst others, Carnegie and Napier (2017: 71) define historiography as ‘the analysis of bodies of historical writing, often on common themes, and the “history of history”’ (see also, Gaffikin, 2011; Napier, 2020). They note that the sheer number of contributions is evidence that the historiography, or the direction of accounting history, is contested. Tyson and Oldroyd (2017: 31) argue that as well as echoing a substantive debate in history more generally, these contestations are ‘between *historians*, who believed in the sanctity of factual information, and *postmodernists* ... who employed past events to bolster a particular theory or social agenda’ (emphasis in original). Although the debate between historical researchers and social sciences is not unique to accounting, it has implications for what counts as evidence, theorisation (or not) and presentation (Carnegie and Napier, 2017). For example, increasingly, ‘traditional historians’ are moving into business schools where they face pressures to theorise their work and/or be more explicit about their methodology (Decker, 2013). Nevertheless, fundamentally all historical researchers seek to answer the question: ‘how can we know the past?’ (Napier, 2020: 32).

Yet, how relevant is the past for today? Global disruptions – pandemics, war and political unrest – have heightened awareness of uncertainty and challenge. Accounting and finance drive the resolution of many of these uncertainties, yet journals in the accounting discipline typically prioritise current, rather than historical, answers. For example, in 2020, several Special Issues were announced on accounting and the Covid-19 pandemic (e.g., *Accounting, Auditing & Accountability Journal*, *Accounting & Finance*, *Accounting Forum*, *Critical Perspectives on Accounting*, *Meditari Accountancy Research*). As people search for answers where accounting can contribute to a more secure future, should accounting history have a role? Should history and accounting history, as a form of social history, be side-lined to allow resources to resolve current issues?

We believe that accounting history is important in policy debates as it ensures common mistakes are not repeated, but the current environment challenges accounting history research to be innovative, to contribute to a better understanding of our troubled world and to provide insights for different future/s. As accounting has a history, accounting history has a future. Indeed, it has long been held that (new) accounting history research, to be useful, should relate to current issues (Baskerville et al., 2017; Gomes et al., 2011) allowing us to ‘re-envision both our past and our future’ (Parker, 2015: 154). Thus, the purpose of this study is to explore how accounting history research can expand by seeking innovation in theories, sources, methodologies and writing. It demonstrates that accounting history is not static, and we challenge accounting history researchers to undertake innovative studies of the past to find new and informed ways for the world to be managed and governed. To meet this purpose, we analyse recent and potential innovations in accounting historiography.

The article proceeds in five further sections. First, the concepts of change, innovation and creativity are defined for the purposes of this article. Next, we consider innovations in the use of theory, highlighting its connection with sources and methods. The subsequent section analyses innovations in sources used, with a focus on digitised sources in accounting, in historical research in general and historical accounting research in particular. We then turn to methods in accounting history research, specifically possible innovations that take advantage of new sources and require different methodologies than traditionally utilised. The penultimate section considers how the writing of accounting history can use these innovations in theory, sources and methods to ensure that insights improve the management and governance of our world. Finally, a concluding section includes limitations and areas for future research.

## **Change, innovation and creativity: setting the context**

Before exploring innovations that can affect the future development of accounting history, we clarify the concept of innovation we use in this article. The Oxford Dictionary defines innovation as ‘the introduction of new things, ideas or ways of doing something’. We thus refer to innovation in accounting history as the possibility to introduce new objects and ideas to accounting history research or using new approaches to the undertaking of accounting history. Hence, innovation can derive from new theories, new data to be analysed and new research methodologies as well as new ways of disseminating research. Although theories, data and research methodologies are seldom actually new, we argue innovation includes applying different elements already implemented by other disciplines and sciences to accounting history research.

Innovation is related and reciprocally influential on the concepts of change and creativity, although innovation, change and creativity are three distinct concepts (Dawson and Andriopoulos, 2021). In practice, innovation cannot exist without creativity, and innovation requires change. Creativity is the engine of innovation, being necessary to generate new ideas and new applications to foster it. In turn, innovation is unsuccessful unless it accepts new ideas and develops and implements them in a specific field. When innovation is successfully introduced and applied, it can foster larger-scale change, impacting practice in organisations, institutions and society.

Consequentially, in this article, we consider innovation as the introduction of new and different theories, sources, data, methodologies and writing to accounting history in a way that has been seldom seen. In doing so, we highlight some examples of best practices, as well as potential new practices that should whet the reader’s appetite to seek out others. We focus on innovations from two perspectives: (i) those that are the result of creative efforts, which may entail the importation of ideas and tools from other disciplines as well as the exploitation of new technologies coming from other fields (e.g., digital technologies); and (ii) innovations that are expected to foster change in how we undertake accounting history, which will improve accounting historiography and its relevance. These should help researchers to identify new and informed ways for the world to be managed and governed. First, we discuss innovations in theory.

## **Theory in accounting history research**

Although some argue against using theory in accounting history research, Napier (2020: 43) claims it is important to have ‘a clear theoretical position on the factors that affect accounting ideas and practices that are observed within the archive, and on how these ideas and practices can influence individual, social and organisational ideas’. An initial theoretical perspective can help the historical

accounting researcher by positing key ‘variables’ – aspects that should be of particular interest to the researcher in a given context – and the relationships between these variables. This initial perspective focuses the researcher’s attention on certain archival materials as likely to be relevant to the theoretical model or explanation that they espouse. A danger of a highly refined initial theoretical perspective though, is that it may induce ‘cherry-picking’, where the researcher (deliberately or subconsciously) selects archival material that seems to fit the theory while overlooking (or ignoring) material that may challenge the theory. Even if an archival item is used by the researcher, a prior theoretical perspective will shape how the form and content of the item are interpreted.

Historical accounting research, such as business, management and organisational history, is at the same time a study within *history* and one within *social sciences*, and accounting historians need to weigh up how far their aim is to write history and how far they wish to contribute to one or more of the social sciences. Accounting historians have often drawn on different aspects of economic theory, political theory, sociology, psychology, anthropology and other social sciences to provide insights into how accounting ideas and practices have emerged and developed, and how these ideas and practices have had an impact on individuals, organisations and societies. To more traditional professional historians, this use of ideas, concepts and models from other disciplines is not in itself a problem. For example, Marwick (2001: 261, emphasis in original) observes: ‘Historians must *borrow* where they may and where they must’. However, Marwick goes on to denounce attempts to integrate history into specific social sciences, such as sociology: ‘the distinctions between the two disciplines have to be maintained’ (Marwick, 2001: 262). Marwick provides a good example of the suspicion with which many professional historians regard theory, rejecting both researchers’ attempts to identify ‘scientific laws’ of history, often associated with Hempel (1942), and applications of postmodern thinking such as the work of Foucault (1991).

In contrast, accounting historians increasingly aim to locate their research writings within a social science framework (including management studies), with a growing demand for accounting history research studies to ‘make a theoretical contribution’. As theory can be used in many different ways, what may be involved in making a theoretical contribution is problematic and in the following sub-sections, we briefly explain two different approaches, that of Llewellyn (2003) and Maclean et al. (2016).

### *Llewellyn’s (2003) approach to applying theory to research*

Carnegie, McBride et al. (2020) summarise how different approaches to theory have contributed to the flourishing of historical accounting research since the 1980s. They draw on the ‘levels of theory’ developed by Llewellyn (2003): (1) theory as metaphor; (2) theory as differentiation; (3) theory as conceptualisation; (4) context-bound theories of settings; and (5) context-independent ‘grand’ theories. Analysing a selection of articles studying accounting within organisations, Carnegie, McBride et al. (2020) find that the most common use of theory is to present a ‘conceptual framework’ of higher-order ideas and their relationships, which is then used to structure a narrative based on the archival sources. The ‘theoretical contribution’ in such studies often comes from testing the appropriateness of the concepts in the context of a specific accounting study using archival or other historical materials. Ferri et al. (2021) use Llewellyn’s ‘levels of theory’ to categorise the theoretical approaches of about 1300 accounting history articles published between 1995 and 2015. They find that contributions to specialised accounting history journals often adopt lower levels of theorising such as metaphor and differentiation, while contributions to more generalist accounting journals are frequently associated with more abstract theorising. They suggest, however, that the past 20 years have seen an increase in the use of context-bound theories of settings (level 4) and a decrease in the

application of ‘grand’ theories (level 5). This may imply that applying ‘grand’ theories to the historical study of accounting was innovative 30–40 years ago with the emergence of the ‘new accounting history’ (Miller et al., 1991) but is now less exciting for accounting historians, who often innovate theoretically by drawing on context-bound theories of settings taken from wider social sciences fields.

Context is important, as shown in an example from historical research in international relations, where Hobson and Lawson (2008: 434) observe that ‘history does not belong to a single theoretical approach: history comes in plural modes rather than in singular form’. They note that history allows not only reconstructions of the past as unique ‘objective’ narratives and constructions of the past as different ‘subjective’ narratives but also deconstructions of existing narratives (Munslow, 1997). Hobson and Lawson’s (2008) analysis of international relations history finds that the use of different types of theory depends on whether the researcher is discussing micro-level, meso-level or macro-level phenomena.

### *Maclean et al.’s (2016) approach to applying theory to research*

This idea of the diverse connections between history and theory has also been explored in the context of organisation studies. Maclean et al. (2016) suggest that historical studies in organisational research typically have one of two purposes: either the *exposition* of ideas, constructs and theories through historical material or the *interpretation* of present phenomena through identifying continuities and discontinuities with the past. They also note that history in organisation studies can emphasise a ‘social scientific’ mode of inquiry, where ‘theorisation is explicit’, or a ‘narrative’ mode of inquiry, where ‘the expression of theoretical ideas remains embedded within the story being told’ (Maclean et al., 2016: 612). This provides a 2 × 2 matrix and therefore four different conceptions of history in organisation studies as now explained.

In the ‘history as evaluating’ conception, combining exposition with a social scientific mode of inquiry, history is used to test and refine pre-existing theories and general arguments. In studies adopting this conception, ‘history serves as a laboratory or testing ground to confront theory with reality in an incremental process of knowledge creation’ (Maclean et al., 2016: 613). For example, the many historical accounting studies drawing on the notion of *governmentality* as promulgated by Foucault (1991) tend to investigate how far the basic notion needs to be developed and refined to provide an adequate explanation of how accounting and other means of control and discipline worked in practice in a specific setting. Each study is at the same time unique and provides scope for developing nuanced theoretical frameworks of greater generalisation.

The ‘history as explicating’ conception combines the social scientific mode of inquiry with the purpose of interpretation. Here, the role of history is to apply and develop the theory to reveal the operation of transformative social processes (Maclean et al., 2016: 613). A theory may posit causal mechanisms as explanations for change, but are such explanations robust across different temporal settings? In such an approach, the initial theory may be ‘skeletal’ rather than highly developed (Laughlin, 1995). The skeletal framework helps to identify potential concepts and relationships, which are likely to be under-defined but should still help focus on specific aspects of the archive and develop a historical analysis. The historical accounting researcher will contribute to theory not only through refining and clarifying the skeletal concepts and relationships but also, potentially, through a process of induction, identifying new concepts and relationships that can be added to the original skeletal theory.

The ‘history as conceptualising’ approach combines a narrative mode of inquiry with an expository purpose, with history being used to generate new theoretical constructs (Maclean et al., 2016:

614). Although the narrative is unique to the specific circumstances of the historical material being studied, it can lead to identifying a new concept or relationship that may have a more general application. This approach to historical study has some resonances with grounded theory as a research method. It also provides the researcher with a way of structuring the narrative, through identifying and coding ‘themes’ that are deduced from the archival material, then using these codes to produce a ‘theory’ in the form of a more generalised and higher-level statement than the narrative itself that clarifies the significance of the research findings.

Finally, the conception of ‘history as narrating’ reflects a narrative mode of inquiry and a purpose of interpretation. The narration is valued not only for the specific story it tells but also for the insights that are given about the form and the origins of significant present-day phenomena. ‘Theory is largely offstage, with propositions and arguments emerging inductively from the accumulation, ordering, and analysis of historical evidence’ (Maclean et al., 2016: 614).

In these different conceptions, the extent to which the researcher begins with a well-defined and richly articulated theoretical framework varies: ‘history as evaluating’ starts from a highly developed theoretical framework and the historical research tests the theory, possibly with some nuanced refinement of the theory, while at the other extreme ‘history as narrating’ focuses on the ‘story’. There may be some use of broader concepts ‘behind the scenes’ in trying to explain how individuals and organisations act. For example, some accounting historians take for granted the usefulness of ‘economic rationality’ as a broad explanation of behaviour.

Although Maclean et al. (2016) present their conceptions of history as involving a single choice, their framework provides insights into how theorising can be a dynamic process. Many accounting historians will start from an archive and want to establish clear understanding of the chronology of events (perhaps through constructing a timeline) and the significant actors and their relationships. At this stage, theory may play little if any part in the development of a historical understanding of past accounting events and practices. Having produced a ‘history as narrative’ story of the past, accounting historians may then utilise a general theoretical framework to provide a deeper understanding, generating a ‘history as evaluating’ story. However, the process of evaluating a general theory or applying a broad concept may reveal areas of misfit with the historical material. Researchers may then try to extract a simpler or more basic framework from the general theory, through ‘history as explicating’. As the researcher ‘reads’ historical material through the lens of this skeletal framework, theoretical developments and expansions may be prompted, leading to a ‘history as conceptualising’ as the end-product of the historical analysis. This lack of initial clarity is one challenge for the researcher and the next sub-section considers others.

### *Challenges in innovating with theory*

Maclean et al. (2016: 615) emphasise the notion of ‘dual integrity’ for historical organisation studies. This means that such studies must satisfy the fundamental criteria for being considered ‘authentic’ within both history and organisation studies. The authenticity criterion for history is *veracity*: that the research can ‘tell a good story’ (Napier, 1989: 241) in the sense that it is consistent with the archival materials, which are clearly and scrupulously interpreted and communicated in the form of an interesting narrative. The authenticity criterion for organisation studies is *theory development*: ‘making an explicit contribution to advancing generalizable knowledge within the field’ (Maclean et al., 2016: 615). For historical accounting research, this raises the question: ‘What is the ‘field’ to which the research aims to contribute?’ Does a study of how accounting was used to control an organisation in the eighteenth century, for example, contribute to the field of accounting, to the organisation, to management, or both? And how can a historical contribution be made to

a field that may be largely ahistorical? As McBride and Verma (2021: 2) note: ‘Nowadays, accounting is often perceived as a discipline focused on contemporary issues as if the past is a foreign place, and the phenomenon there, including accounting, has no bearing on explaining or shaping the present’. There is also the danger faced by any research drawing on different disciplines: ‘one discipline becomes the driver of the research agenda making the other discipline a secondary contributor’ (Lelebici, 2014: 78). What may be originally submitted as a historical narrative written within a light theoretical framework may, as a consequence of pressure from journal editors and reviewers who are not necessarily sensitive to historical research, end up as a heavily, even over-theorised article from which the historical story has largely been excised.

Historical accounting studies frequently start with an archive, whether this relates to an individual or a public or private organisation. Sometimes, theoretical considerations may make a specific archive attractive to a researcher. For example, the significant impact of the concept of governmentality, stressing the use of accounting and other systems of measurement for controlling the population, has directed attention to organisations such as national and local governments, and not-for-profit organisations such as schools, colleges, universities, hospitals and religious institutions, many of which have archives available for examination. The new accounting history (Miller et al., 1991) encouraged the study of how accounting impacted such organisations, rather than just commercial entities. Other theories may make other archives attractive for future research.

However, in other cases, the historical accounting researcher develops a narrative based on a rigorous examination of primary and secondary sources and then needs to put the specific findings into some broader context. As already noted, this requires the identification of appropriate features of the specific case. Further, the choice of prior theories, whether fully developed or skeletal, often depends on personal preferences and experience, and the breadth of theorisations found in historical accounting research (see for example, the tabulations prepared by Napier, 2006, and Carnegie, McBride et al., 2020, identifying the underlying theorisations or lack of theorisation, in around 180 historical accounting studies) means that there is no single theorisation that can be recommended for all situations. Theorisations that help to make sense of the source material are likely to prove more efficacious than highly developed ‘grand’ theories that may imprison rather than liberate the historical accounting researcher.

Following the warning of Napier (2020) we note that using a context-bound theory may restrict the range of research insight if the context is too narrowly defined and, as a consequence, important resources that are potentially relevant to the study are not considered. For example, technical histories of double-entry bookkeeping that focus on the formalities of the accounting entries and records may give little attention to the context within which accounting takes place. To avoid this omission, Sangster (2018) discusses the nature of commerce in fifteenth-century Italy to provide a deeper understanding of how Luca Pacioli explained (and theorised the principles of) double-entry bookkeeping in his pioneering *Summa de Arithmetica* of 1494. Interestingly, except for a passing reference to the theory of pedagogy (Sangster, 2018: 410), Sangster does not mobilise an explicit theoretical framework for his discussion.

Sangster’s work demonstrates that interesting historical accounting research may be undertaken without mobilising explicit theory (though, in a response to critics of Sangster (2018), he describes the reflection on how Pacioli’s teaching methods make sense against the background of fifteenth-century Italian commerce as an example of ‘grounded theory’ – Sangster, 2022: 101). Does this mean that accounting historians can simply dispense with theory? We conclude that an appropriate theoretical framework will help in identifying research issues (each theory has its own questions of interest while giving less emphasis to other potential questions), providing a structure for interpreting the archival material and developing a narrative and drawing conclusions from the sources. A useful theory will inform the writing of the history, and the concepts and relationships of the theory

can usefully be made explicit in the narrative, rather than the theory appearing as a ‘sandwich’ at the beginning and end of the article only. The links between theory and method are important, and theories that suggest quantifiable relationships among measurable variables are just as valuable as the more qualitative theories that are widely used in contemporary historical accounting research. Theory is valuable to the extent that it illuminates and problematic to the extent that it obfuscates, and a simple theoretical framework that the researcher can develop as a product of the historical study will often produce more innovative research than putting the archival material through the mangle of a complex and entangled theory, no matter how popular that theory may be. The source material is one base for the theoretical approaches that are chosen and we consider innovations in sources next.

## **Sources in accounting history: what’s new?**

Similarly to generalist history research, accounting history sources vary, but are typically grounded in the archive. In particular, accounting historians have not only focused on archival ledgers and bookkeeping as the main source of data to produce their research but have also widened ‘the archive beyond the obviously accounting-based source materials’ (Carnegie and Napier, 1996: 13).

Nevertheless, gaps in archives cause drawbacks. Decker (2013) is concerned about ‘silences’ in the archives, not only caused by attitudes of the archiving organisation, neglect or an over-abundance of material but also by the researchers themselves. Further, consistent with the argument of Carnegie and Napier (1996) that an organisation’s published history can be a ‘status symbol’; business historians have argued that organisations use their archives for identity construction and therefore maintain silence when there is the possibility that the constructed identity will be at odds with the identity desired. Alternatively, Decker (2013) suggests that many archives are under-resourced, and organisations make pragmatic choices regarding space, pertinence and prominence, which create silences. Whatever the reason, Napier (2020) notes the challenge in accounting history research when written records have not survived or when the proxies for records (i.e., secondary sources) are inadequate. Carnegie and Napier (1996) encourage analysis of ‘privileged’ accounting records, those required to be kept for tax and other regulatory purposes (i.e., pertinence). Such records can mitigate silences in other records and beneficially these archives are increasingly digitised, which we turn to next.

Today, digitalisation offers accounting historians plenty of new possibilities, providing access to more sources both quantitatively and qualitatively. Quantitatively, the digitalisation of many archives has multiplied the available sources to accounting historians, with a wider array of sources accessible globally. Qualitatively, both physical and digital archives can offer alternative sources to traditional accounting books and ledgers, such as images, videos, audio, blogs, online forums and emails. These can provide new evidence to enlarge our understanding of accounting and accountability in the past. Yet, these may also require the use of different research methodologies. The following sub-sections reflect on both accessibility and new sources.

### ***Accessibility of historical sources—digitalisation***

Digitalisation is not new in human sciences, especially in historical research. Indeed, by the 1960s, digital techniques started to be applied to historical research, opening the so-called ‘computing in the humanities’, which developed into the ‘digital humanities’ (Swierenga, 1970; Zaagsma, 2013). First, the field was seen more as a ‘support service’ (Berry, 2012), centred on the use of computers to widen the sources for (historical) research and enhance ‘the quality, depth and extension of



research and not merely the lessening of human effort and time' (Busa, 1980: 89). More recently the field developed into an intellectual and theoretically grounded field, where the digital has become the object of research rather than its instrument, specifically studying digital contexts and how that context has affected humans (Berry, 2012).

Digital history is usually included within the digital humanities field, although scholars have underlined that digital history is not a sub-discipline of history, because historical research cannot be separated from technological developments that may impact the way historical research is conducted (Zaagsma, 2013). Of course, digital humanities, including digital history, have been further enhanced by the advent of the Internet at the end of the 1980s, which also explains why this field has gained increasing attention. As a result of the advent of the Internet, after focusing on the construction and use of historical databases and the creation of text-based digital editions, scholarly discussion has moved online. A further acceleration recently has entailed the use of big data, personal blogs and various forms of online discussion (Zaagsma, 2013). In particular, while computerised technologies provide the means for the digitalisation of the archives, the Internet has further enlarged the possibilities for historians to access archives globally, obtain sources in other languages and collaborate with distant scholars (Turkel et al., 2014) at a minimal or even zero cost.

Accounting history has also benefitted from digital technologies and the Internet, generating an international shift (Fowler and Keeper, 2016), with an increasing number of studies based on cross-country scholarly collaborations and comparisons. Some experiences of databases formed from the digitalisation of accounting history scholarly products have been presented, such as the virtual library of the University of Mississippi which includes thousands of digitalised English books and accounting and finance journals (Flesher et al., 2010), and the Summa database that collects more than a thousand accounting history outputs contributed by Italian authors (Antonelli and D'Alessio, 2011). However, the accounting history field has only just begun to address the implications of digitalisation for accounting history, thanks to a current call for papers on 'Accounting History in the Age of Digitalisation' by this journal.

As sources now become more accessible through digitalisation and online availability (Weller, 2012), accounting historians should start considering the opportunities offered by various online archives. Although not exhaustive, we provide here some examples and ideas of digital archives that can foster innovative and diverse accounting history research. A good example of variety and vastness is the Internet Archive ([www.archive.org](http://www.archive.org)). This digital library offers free access to 625 billion web pages; 38 million books and texts; 14 million audio recordings (including 240,000 live concerts); 7 million videos (including 2 million Television News programs); and 4 million images and 790,000 software programs. A digital library of such variety is not only a source of data but also may serve as a platform to disseminate accounting history research in the future. Another free library of digitalised archival material that accounting historians may find fruitful is the Archivio Apostolico Vaticano (Vatican Apostolic Archive – <https://www.archivioapostolicovaticano.va>). This historical material dating back as far as the sixteenth century includes more than 1200 high-quality images of original documents from the Papal Archive. Similarly, but regarding the larger context of Europe and its past, is Europeana (<https://www.europeana.eu/en>), which is a digital library funded by the European Union that collects books, articles, images and maps from Europe from the eleventh century onwards. The library can be browsed by topic, century or theme. Finally, the Digital Public Library of America (<https://dp.la/>) is another vast source of more than 46 million images, texts, videos and sounds from the United States. Although these are just a few examples, we provide a list in Appendix 1 of other digital libraries and archives that accounting historians may find of interest and may inspire new and diverse research.

Although such vast sources can foster great enthusiasm in researchers, their use requires further attention (Rosenzweig, 2003; Cohen et al., 2008; Weller, 2012). First, with an increased quantity of sources, historians must spend time sifting through them to find what is relevant to their research. Although this issue is not new for historical researchers, the larger number of available sources will require scholars to spend even more time on this task (Weller, 2012) (especially when their searches result in data that is not useful for the initial topic). Second, it is not guaranteed that sources available online are true and reliable; they are more easily altered, and physical access to verify the originals may be problematic, especially if it is a distant archive. These issues should be considered in advance by the historian relying on digital resources. Further, they should also be considered by editors and publishers, who may require authors to provide additional verifications or access to the material. Finally, copyright issues may also arise, especially when it comes to digitised images and figures and their reproduction. This could result in researchers having to spend time on copyright verifications before the publication of the research.

Nevertheless, the abundance and variety of sources, easily accessible from any location, can provide opportunities for new avenues of research. For instance, it can lead to an increase in international comparisons of accounting practices of the past (Carnegie and Napier, 2002), historical periods that were under investigation for lack of sources may now be studied, and different types of sources, such as images, audios, videos, emails and online blogs may be used as evidence as to the practice of accounting and accountability in the past. Further, digital archives and libraries can also provide a new platform for the dissemination of accounting history, in different forms than traditional scientific journal articles (as noted in our section on writing), thereby feeding the scholarly debates and the diffusion of historical knowledge to the public.

### *New forms of historical sources and their uses*

As introduced above, more accessible sources also mean a larger variety in the forms of historical sources. This may foster innovations if researchers use interdisciplinary and/or transdisciplinary perspectives. Indeed, recognising that accounting is a technical, social and moral practice (Carnegie, Parker et al., 2020) a singular focus on accounting-based sources limits the potential of accounting history research. We provide areas ripe for innovation from untraditional types of historical sources, such as images, videos, time series of accounting data, emails, social media and online fora content. Using diverse sources may not only inspire new research questions but also require introducing diverse methodologies. First, as many archives – including digital ones – contain extensive databases of images and videos, accounting historians may provide new insights on the use and user of accounting of the past by using such sources to better depict contexts and subjects, and to collect statements and opinions recorded on videos. Alternatively, they can be a means of accountability based on visual artifacts rather than texts. Further, accounting history from the 1900s onwards can also be based on video sources, which are now largely available for consultation, thanks to the digitalisation of video materials. Such historical videos vary in content and can support historical research into known and new accounting history themes. Secondly, audio recordings of interviews or memories may be offered in both physical and digital archives; these may uncover alternative accounts that can enlarge our knowledge of accounting as a social and moral practice.

Digital archives and libraries, especially those offered by long-existing institutions, such as banks or universities, provide large databases with historical longitudinal data, which can be combined, compared and assessed by researchers. Although such databases contain the results of digital humanities' initial works, they may provide fruitful opportunities for longitudinal studies in

accounting history, as well as ideas on how to leverage digital tools to improve historical research in accounting.

Another group of diverse sources is those that are ‘born digital’, and not simply digitised as the ones mentioned above. Born digital sources can also be called intrinsically digital sources (Nix and Decker, 2021) and are slowly, but inevitably, entering historical research. For example, emails can provide an alternative source for accounting history research which, when analysed, can unveil accounting and accountability practices, as well as insights on performance management and control practices within different work environments and contexts. For instance, emails gathered for the fraud investigation of the Federal Energy Regulatory Commission were used to analyse the Enron scandal (Nix, 2018) in business history. Also, social media and online fora content are another born digital source ripe for historical research. They can depict the views of specific groups of subjects – that is, workers, activists and the general public – on important topics within accounting history research, expunging prior silences when the voices of the crowd were not represented.

Inevitably, all these new forms of sources will also require accounting historians to approach their research with diverse methodologies, usually from other disciplines, thereby fostering further interdisciplinarity. The following section will consider innovations in methods.

## **Methods in accounting history research**

This section presents methods in three sub-sections: quantitative methods, mixed methods and qualitative methods. In each sub-section, methods to analyse the new sources discussed above, and innovations from other disciplines are presented. For example, Kipping et al. (2017) is an example of authors highlighting the growing interdisciplinarity of business history and the rise of new methodological avenues, and engagement with theoretical issues (see also Decker, 2013), and argues that researchers should seek opportunities to carve out disciplinary niches.

### *Quantitative methods*

With the rise of digital archives since the mid-1990s, the number of quantitative economic history studies has increased (Edwards et al., 2018). Yet a number of authors have noted the paucity of quantitative accounting history studies (e.g., Carnegie and Napier, 2017), which are also reflected in business history (hypothesis testing being an exception (Nix and Decker, 2021)). Access to digital and other new sources may provide the backdrop for remedying these identified limitations. Given the uncertain times in which we live, including increased share market volatility, statistical analysis of longitudinal historical data from periods experiencing similar market conditions could inform regulatory changes to improve disclosures, standards or other changes in government policy. To undertake such studies and avail themselves of the opportunities provided by the larger databases and different resources available, researchers may need to expand their research methodologies; alternatively, they could seek interdisciplinary collaborations to efficiently enable data analysis.

Bibliometric tools, utilised in systematic or structured literature reviews, provide an example of quantitative analysis that is increasingly popular in accounting and management studies (Linnenluecke et al., 2020). Bibliometrics focus on citations, and article characteristics (including methodological and topics) which can be statistically analysed (Ojala et al., 2017). Tools such as HistCite map the citations and development of thoughts on a particular topic, while statistical tools such as R’s Bibliometrix enable researchers to produce network plots – for example of keywords, authors and themes (Linnenluecke et al., 2020; Ojala et al., 2017) aiding the development of

'meta-knowledge' of a particular topic or question. As a further example, Behrend and Eulerich (2019) use VOSviewer software to visualise the network involved in internal audit research, developing co-citation analysis around specific topic clusters. The historical connections they identify show the evolution of internal audit research and its relevance today.

Nix and Decker (2021: 2) argue that '[t]opic modelling and corpus linguistics, for example, can provide an overview of the most commonly used topics or words in a collection of digital texts'. As noted above, Ferri et al. (2021) operationalise topic modelling, using OCR software and algorithms in six accounting history and other interdisciplinary accounting journals to analyse publishing patterns which they then relate to theory use in accounting research from different time periods and contexts. In so doing, they develop 30 topics and categorise them into Llewellyn's (2003) ways of theorising, suggesting a raft of opportunities for conceptual and methodological development in accounting history research which will prompt new research questions.

Nix and Decker (2021: 2) also argue Google's Ngram Viewer 'provides an accessible way to statistically explore historical language trends'. Yet, these tools to analyse large databases do not provide the researcher (or reader) with insights into the source, context or other salient features of the database. Also, although accessible these tools may not be meaningful, requiring caution when being used and avoiding generalisations based on their results. Therefore, while digital technologies can instantly analyse search results to help the framing of new research questions and compare and combine multiple data sets (Gibbs and Owens, 2013), it is important that researchers actively manage source and context issues and understand their impact on the analysis and conclusions made.

### *Mixed methods*

Qualitative analyses can augment quantitative methodologies to increase the reliability of historical research findings. It may combine new sources with new methods of text analysis. For example, Nix and Decker (2021) identify and explore semantic themes from quantitative analysis of Enron email and phone call transcript data and qualitative analysis of digital archives of interviews with entrepreneurs. These examples from business historians highlight how mixed methods may overcome the limitations of both non-digital and digital archives. Nix and Decker (2021: 17) assert further that 'new approaches mean that methodological reflexivity, source criticism and archival theory will be as important as ever for historical knowledge generation'.

Given the truism that such historical research will help with the future, using and testing history to suggest possible futures may be worthwhile. In response to the climate crisis, the recently established International Sustainability Standards Board (ISSB) is developing reporting standards under the Taskforce for Climate-Related Financial Disclosures (TCFD) framework which will require entities to report future scenarios and their impact on business sustainability. Haasnoot and Middelkoop (2012) review scenario use in water policy studies in the Netherlands, finding that exploring futures can lead to more robust decision-making, and that scenario use has improved policy-making effectiveness. History has a critical role in scenario development, with Bradfield et al. (2016) arguing that increased emphasis on history can enable better linkages between possible futures and considering causality. Bussey et al. (2012) provide an example where research-empowered communities are used to assess how they could adapt to future challenges such as climate change. In an engaging and non-confrontational way, quantitative data combined with historical narratives of past societal responses highlight when preparedness and response had been more or less successful. Accordingly, while the requirements to undertake futures-based business analysis do not appear to be an area where accounting historians could develop studies, this

method can ‘spark conversations and stimulate creative “out of the box” thinking about current levels of adaptive capacity’ (Bussey et al., 2012: 385).

### **Qualitative methods**

The prior sub-sections suggest qualitative methods will also innovate and change to appropriately analyse newly available sources. For example, visual methodologies are available to accounting history scholars to exploit the potential of images, figures and videos and other recordings in digital archives and libraries. Figures and images of past accountants can provide insights into how the profession was previously considered, for example: were accountants always deemed bean-counters? Were they depicted as serious professionals? Were they represented at all? These and similar questions were raised by Miley and Read (2014) in respect of war cartoons which is a relatively new source for accounting history. Further, in the ‘Accounting and Entertainment’ Special Issue in *Accounting History* in 2021, Rocher et al. (2021) provide an extensive methodological explanation about their choice of websites from which to source US ‘superhero’ comics, and the keywords and selection process they used to identify accountants’ roles within these fictions. By considering each comic frame separately, Rocher et al. (2021) analyse the narrative and developed themes for qualitative research. Jones and Stanton (2021) also thematically analysed Enron cartoons sourced from global databases. As already indicated, a challenge of these research efforts was obtaining copyright permission, the denial of which limited the reporting of the research. Additionally, researchers need to be open to new methodologies from other social sciences, where visuals are more frequently used as evidence.

Researchers could use netnography to analyse born-digital material, such as online scholarly debates, academic and history blogs and social media content to enlarge accounting history research. Netnography is a digital ethnography implemented to observe and experience a specific online environment, collect and analyse digital data, posts, blogs, online communities and fora to provide insights into a specific phenomenon (Kozinets, 2002). Increasingly used in contemporary accounting research (Jeacle, 2017; Jeacle and Carter, 2011; Goncharenko, 2019; Leoni and Parker, 2019; Masiero et al., 2022) as a qualitative and interpretative method to investigate accounting and accountability practices in the digital world (Jeacle, 2021), netnography is yet to be utilised within the accounting history realm. There are opportunities for accounting historians to investigate early digital environments and online communities, as well as historical research fora through a netnographic approach to accounting and accountability studies (see Jeacle, 2021).

### **The writing, presenting and dissemination of accounting history**

The prior sections have explored how accounting history research can expand by seeking innovation in theories, sources and methodologies. In analysing recent and potential innovations in accounting historiography, a key question is how the past can be explored and written up as a means of understanding ‘the new in the present’ and ‘the unknown of the future’, much or all of which is represented in ‘the episodes in the past’. One temptation is for researchers to abstract humans and events and judge them out of context or with a degree of presentism, and therefore, care must be taken in writing and presenting accounting history following the use of different theories, sources and methodologies in the underlying research. Elucidating, presenting and disseminating research relies on how we work with others, including how findings are interpreted and analysed. This section considers the writing and presentation of accounting history, exploring dimensions to push forward accounting history historiography, by focusing on sources as an

illustration, differing approaches to, and interdisciplinarity in writing up, presenting and disseminating research.

### *Sources as an illustration in writing up, presenting and disseminating the research*

Although archives are many and varied, innovation and digitalisation also enable other sources, methods and writing up of accounting history. For example, oral histories and interview recordings enable the collection of personal recollections and perceptions of historically significant times or events. Including digitalisation of the audio or video data in the presentation of the findings (e.g., in the ‘findings’) is a useful innovation and can enhance dissemination as would innovations in dissemination more widely. Additionally, diaries and other ego-documents (Baggerman and Dekker, 2018), such as letters, often provide personal recollections, providing insight into how life was lived. As such, these may be (auto)ethnographic accounts of particular events or ways of doing business (Colli and Perez, 2020; Hämmerle and Evans, 2020; McBride, 2022; Patterson, 2020; Pugliatti, 2022), with quotes from the diaries providing insight and evidence in the writing up (Elspaß, 2012; McBride, 2022; Summerfield, 2018). Historic diaries are often available online, increasing accessibility for analysis and especially for the writing up, and speeds up a researcher’s search for particular ideas, and the checking of quotes, words and phrases used.

Ephemera or collectable memorabilia in the form of any printed or written paperwork, which was not intended to be kept, can become a collection of data or archives for use in accounting history and where possible should be used for illustration in writing up the history (see for example, in marketing history, Beard and Petrotta, 2020; or LGBTQ history, Reichard, 2019). This material includes personal or corporate photographs not necessarily for publication (Parker and Jeacle, 2019) and film (Parker, 2009). Other examples of ephemera include paper money, minutes of meetings, ration books, posters, postcards, tickets, office objects like ‘post it notes’, index cards, books, magazine and newspaper clippings and old maps or indeed any short-term paper items that can add evidence and colour to a historian’s narrative and provide additional visual enhancement to the writing up of the research.

Other historical sources enhance the writing-up process by providing background and context for a study and giving the reader a sense of grounding in the period. For example, pamphlets were a key printed means of disseminating information in seventeenth-century Europe and elsewhere (Verhoest, 2019). Advances in printing presses which reduced the costs, combined with widespread literacy, meant that pamphlets were an important means of reaching a wide audience, spreading opinion on religion, topical, political and social issues and generating debate (Holstun, 2013). These and other similar publications can provide historical insight and add detail and depth to writing up a historical account. Nevertheless, all these images and other ephemera included in the writing up should be interpreted and discussed, not left to speak for themselves.

### *Approaches to writing up, presenting and disseminating research*

Accounting history research often uses case studies to explore accounting phenomena *in situ* (Cordery, 2015; Lazzini and Nicolliello, 2021; Van Driel, 2019), other less-used sources and methods include biographies, micro-histories and prosopographies (Carnegie and McBride, 2022). When these studies are written up, they typically focus on narrating the people involved, either individually or as groups, to add a personal element to the histories elucidated. Each has a particular way of being written up. Biographies portraying the life of an individual who is connected with the research topic not only can illuminate the topic (Burrows, 2019) but will also

provide a perspective to be elucidated in the writing up of the research. With micro-history focusing on examining small elements or individual aspects of research (e.g., investigations of an individual person, community or a particular event), the focus and the narrative are on individuals or a group as a key subject for research. The individuals or events may be interesting or unusual but could be more mundane, providing witness to the everyday life of the time, with the history being written up from a micro perspective. In contrast, the recounting of a prosopography or collective biography focuses on the group or what they hold in common as prosopography investigates the common background of a group of historical actors via a collective study of their lives (Coronella et al., 2021; Stone, 1971). 'Public history' or engaging with professional bodies, in museums and schools (Carnegie and Napier, 2013), offers opportunities to innovate and make accounting history matter. For example, in historical or heritage settings, interactive digital presentations allow people to immerse themselves in history and view the past. Accounting history research can be disseminated and presented in innovative ways such as videos, webinars and podcasts and in other outlets and alongside other genres of history or within interdisciplinary projects.

Digital media can be used not only to analyse but also in an innovative way to present historical research to engage online audiences with historical content via digital public history. Outputs might include digital archives, online presentations, visualisations of research and various interactive resources for disseminating research such as exhibitions, documentaries, timelines, audio files, interactive maps or pictorial representations or virtual worlds. The reader or user of the research work presented through creative and technical innovations which bring these histories to life will be assisted in their understanding of the research. The effective communication of context and people and the impact of accounting history research can be further informed by researchers being open to the use of theories and perspectives from other disciplines (Carnegie, McBride et al., 2020; Napier, 2020), as now discussed.

### *Interdisciplinarity in writing up, presentation and dissemination*

Not only can accounting historians borrow from other disciplines but they can convince other disciplines that accounting history matters, by publishing and seeking impact in other disciplines' outlets. Working with others is an important way forward (Baskerville et al., 2017) and can vary from working with those from other history disciplines to seeking new ideas, countries or topics that offer the potential to work in an innovative way. Thus, accounting history can be internationalised, in terms not only of working together more internationally but also of viewing the world more internationally and inclusively, for example, through more international comparative accounting histories (Carnegie and Napier, 2012). This also enables the review of accounting history from differing perspectives, for example, colonial knowledge involving perspectives other than that of the Empire which investigates how the environments in colonies shaped knowledge and knowledge creation, how colonial environments fought back and disrupted knowledge processes and how local knowledge influenced the colonisers' knowledge practices.

We have previously underlined the necessity to embrace technology for writing up and presenting history, both in terms of the researcher increasing their skills base and the availability of online archival digital sources and methodologies; embracing technology is also necessary for working together and presenting research. For interdisciplinary and especially international collaborations, working virtually and presenting and disseminating research findings online are now seen as essential and effective necessities. Conferences, workshops and other presentations of research are enhanced by the ease and efficacy of virtual applications. Research can be presented not only at

virtual conferences but also disseminated via other virtual platforms, thus giving access to other audiences.

## **Concluding remarks**

We sought to explore how accounting history research can expand by seeking innovation in theories, sources, methodologies and writing. We argue that accounting history research has matured as a research area and its historiography has provided rich analysis and uncovered possible avenues, in terms of theory, sources and methods, for future research. Yet it is not static and we find that diversified and challenging possibilities exist to be innovative in accounting history research to find new and informed ways for the world to be managed and governed. Accounting history research, either the traditional or the 'new' accounting history, can demonstrate that accounting history matters and will continue to matter in the future.

Through innovative forms of studying the past, accounting historians can contribute to a better understanding of the world of today, its governance and accounting. They can help to explain the role accounting has played in the past, and how accounting may change in the present. Accounting history, by innovatively using theory, sources, methodologies and writing, can make visible alternative values to merely for-profit, such as social responsibilities, health, environment, natural resources, climate change and the image of accountants, among others. That is, accounting history can encourage accounting to be more societally relevant, since it has the capacity to understand present problems from a historical perspective, contributing to their resolution and finding new ways for the world to be managed and governed.

From here, we seek for accounting history to be more innovative in its study of the past. We challenge accounting historians to be creative and open to change, in order to be innovative, contributing to a continuous movement and improvement of accounting historiography and its relevance over time. Theory has and can continue to contribute to innovation in accounting history research. Theory can be used in many different ways, and myriad theories and frameworks have contributed to the flourishing of historical accounting research. Nonetheless, there is no single theorisation that can be recommended for all situations. We encourage accounting history researchers to select theories or theoretical frameworks that help them and their readers to make sense of the source material. While the choice of prior theories, whether fully developed or skeletal, often depends on researchers' personal preferences and experience, no matter how popular a theory may be, its value is reduced when it is applied mechanically to archival research.

In the last two decades, accounting history sources have expanded greatly in accessibility, forms and outlets. Also, digital technologies have increased the availability and number of historical records, such as databases of figures and images. Accounting history researchers now have more abundant and accessible sources, at lower costs, allowing them to be innovative in their research and explore new avenues of research. However, this abundance and diversity of sources facilitated by technologies require accounting historians to devote more time to verifying the provenance of their sources and their reliability, as well as obtaining copyright permissions for dissemination.

Innovations in theory and the availability of digital sources drive innovation in accounting history methods. We encourage accounting history researchers to expand their research methodologies, taking into consideration the opportunities, as well as limits, provided by the larger and different resources made available by technology. New possibilities include, among others, micro-histories, prosopographies, comparative international accounting history, quantitative studies, oral and visual history and interdisciplinary studies. The availability of large longitudinal datasets calls for new analysis methodologies. Netnography is such an example of an interpretive



and qualitative method with considerable potential for accounting history research. New methodologies create opportunities to unravel new trends in accounting practices across the centuries and in different locations and prompt new research questions as well as open up new research avenues.

The way accounting history researchers innovate in their use of theory, sources and methods will impact how accounting history is written, presented and disseminated. We call for researchers to use engaging ways to present the ‘story’ so that accounting history research dissemination contributes to making accounting history matter. Besides the publication of accounting history research in specialised and generalist accounting journals, we believe it is relevant for researchers to publish and seek impact in other disciplines, and to collaborate with professional bodies, museums and other institutions in public history. Importantly, new technologies provide platforms to disseminate accounting history, such as interactive digital presentations, videos, webinars and podcasts, among other digital and interactive resources. A larger audience can thus be reached by extending accounting history research internationally, which in turn will increase accounting history knowledge and provide the potential for new, innovative and international research projects/collaborations.

Being innovative has limitations. It is crucial that accounting journals, both generalist and specialised journals, and their editors and reviewers are open to innovation and new approaches in applying theory to the historical study of accounting, and to new sources and methods, as well as different ways of writing accounting history research. But most importantly (which may in itself constitute a significant limitation to innovation in accounting history historiography), accounting history researchers need to be ready to leave their comfort zones and embrace innovation. We exhort researchers to embrace the different, the unknown and the uncertain and be creative. Accounting historians have an important role in contributing to a better understanding of the past in ways that contribute to the solution of current problems in organisations, institutions and society. It is certain that accounting has a future; for that, it is paramount to have a profound knowledge of accounting’s past.


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## Appendix I – List of digital libraries and archives

- ALVIN Platform for digital collections and digitized cultural heritage – <https://www.alvin-portal.org/alvin/home.jsf?dswid=2743>
- Arabian Gulf Digital Archives – <https://www.agda.ae/en>
- Archives of American Arts – <https://www.aaa.si.edu/>
- Archives Portal Europe – <https://www.archivesportaleurope.net/>
- Bank of England – <https://www.bankofengland.co.uk/archive>
- BeWeb – online ecclesiastical heritage <https://www.beweb.chiesacattolica.it>
- Biblioteca Digital Hispánica – <http://bdh.bne.es/bnearch/Inicio.do>
- British Pathé – historical British clips <https://www.britishpathe.com/>
- Cambridge Digital Archives – <https://cudl.lib.cam.ac.uk/>
- Datini Archive – <http://datini.archiviodistato.prato.it/>
- David Rumsey Historical Map Collection <https://www.davidrumsey.com/home>
- Digital Atlas of Roman and Medieval Civilizations <https://darmc.harvard.edu/>
- Digital Vatican Library – <https://digi.vatlib.it/>
- Edinburgh Archives – <https://edinburgh-uk.libguides.com/>
- Gallica <https://gallica.bnf.fr/accueil/en/content/accueil-en?mode=desktop>
- George Orwell Archive – [https://ucl.primo.exlibrisgroup.com/discovery/collectionDiscovery?vid=44UCL\\_INST:UCL\\_VU2&collectionId=81354457070004761](https://ucl.primo.exlibrisgroup.com/discovery/collectionDiscovery?vid=44UCL_INST:UCL_VU2&collectionId=81354457070004761)
- Harvard Law School Library's Historical & Special Collections (HSC) – <https://hls.harvard.edu/library/historical-special-collections/>
- Library of Congress Digital Collections – <https://www.loc.gov/collections/>
- London Medieval Murder Map <https://www.vrc.crim.cam.ac.uk/vrcresearch/london-medieval-murder-map>
- Northern Ireland Literary Archive – <https://www.niliteraryarchive.com/>
- Sainsbury Archive – <https://www.sainsburyarchive.org.uk/>
- Scottish Archive Network <https://www.scan.org.uk/digitalarchive/viewarchive.asp>
- Tate Gallery Digital Archives – <https://www.tate.org.uk/art/archive/collections>
- Texas Digital Archives – <https://tsl.access.preservica.com/>
- The British Library – Archives and manuscripts section <https://searcharchives.bl.uk/primolibweb/action/search.do>
- The National Archives – <https://www.nationalarchives.gov.uk/>
- The New York Public Library Digital Collections – <https://digitalcollections.nypl.org/collections/#?scroll=0>
- The Turing Digital Archive – <https://turingarchive.kings.cam.ac.uk/>

The Universal Digital Library – <http://ulib.isri.cmu.edu/>

Warwick University Digital Archives – [https://warwick.ac.uk/services/library/mrc/archives\\_online/archivesonline/](https://warwick.ac.uk/services/library/mrc/archives_online/archivesonline/)

Wellcome Collection – <https://wellcomecollection.org/collections>