

# **Two Hundred Years of Accounting Research**

**Richard Mattessich**



# Two Hundred Years of Accounting Research

An international survey of  
personalities, ideas and publications  
(from the beginning of the nineteenth  
century to the beginning of the twenty-  
first century)

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First published 2008

by Routledge

2 Park Square, Milton Park, Abingdon, Oxon OX14 4RN

Simultaneously published in the USA and Canada

by Routledge

270 Madison Ave, New York, NY 10016

*Routledge is an imprint of the Taylor & Francis Group, an informa business*

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Typeset in Times by Wearset Ltd, Boldon, Tyne and Wear

Printed and bound in Great Britain by TJI Digital, Padstow, Cornwall

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*British Library Cataloguing in Publication Data*

A catalogue record for this book is available from the British Library

*Library of Congress Cataloging in Publication Data*

A catalog record for this book has been requested

ISBN10: 0-415-77256-7 (hbk)

ISBN10: 0-203-93985-9 (ebk)

ISBN13: 978-0-415-77256-3 (hbk)

ISBN13: 978-0-203-93985-7 (ebk)



# Two Hundred Years of Accounting Research

This book offers a rich survey of the efforts that accounting academics, and often enough theoretically inclined practitioners, have invested in accounting research during a 200-year period. Although there are several prominent historical books and encyclopaedias on accounting history, an integrated work concentrating on accounting research from an international point of view has long been overdue.

Mattessich's book is the first and only one to offer a comprehensive survey of accounting research on a broad international scale for the last two centuries. Its main emphasis is on accounting research in the English, German, Italian, French and Spanish language areas; it also contains chapters dealing with research in Finland, the Netherlands, Scandinavia, Russia, Poland and the Ukraine as well as Argentina and Japan. A separate chapter summarizes research activity in the rest of the globe from Eastern Europe to Israel, the Arab and African countries as well as India, China and other countries of the Far East.

In a time of financial globalization, familiarity with accounting research in countries beyond the English language boundary is no less important than familiarity with the recent, comprehensive research activity in the English language area. This book fulfils both of those needs; it may serve practitioners and auditors all over the world, no less than students of accounting interested in the evolution of its research efforts. It also offers a survey of the present state of the art (from empirical to analytical accounting and from such esoteric subjects as gender issues to the archaeology of accounting); finally, it casts a glance into the future.

**Richard Mattessich** is Professor Emeritus of Accounting at the Sauder School of Business, University of British Columbia, Canada. He has received many awards and is profiled in such works as Edward's *Twentieth Century Accounting Thinkers*, Chatfield and Vangermeersch's *A History of Accounting – An International Encyclopedia* and Colasse's *Les Grands Auteurs en Comptabilité*.



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## **8 Two Hundred Years of Accounting Research**

An international survey of personalities, ideas and publications (from the beginning of the nineteenth century to the beginning of the twenty-first century)

*Richard Mattessich*



# Preface

This book is based on a series of papers and other material that the author (occasionally in co-authorship with others – see Acknowledgements) has written during the last decade or more. Several of these papers were from the very outset intended to be integrated in this book, but no chapter is identical to any previously published material. Other chapters are new and exclusive to this book. We hope that this is more than a collection of incidental articles but a systematic survey of the efforts that academics and theoretically oriented accounting practitioners made over a period of some 200 years.

Although we tried to put special emphasis on countries where most of the *original* accounting research occurred, we wanted to cover the academic accounting community of many countries and language areas. This made it necessary to include occasionally even textbooks and similar publications from authors that became prominent not so much through their originality but due to their prolific writing, charisma or other qualities. We believe that the publication efforts of no language area ought to be disregarded and we tried, wherever possible, to pay attention to valiant efforts of promoting the creation and spreading of accounting knowledge in a variety of countries or language areas. Such an attitude seems to be particularly important at a time of economic globalization.

Despite the availability of several excellent historical books and encyclopaedias on accounting history (see the Introduction), an integrated work concentrating on the *history of accounting research* from a *general* and *international* point of view has, so far, been lacking. In a time of intensive and international academic exchange, the need to be informed about past and present accounting research in other countries is greater than ever.

Thus, our focus is not on the history of accounting, but on the *history of its research* and the publications underlying it (though, wherever necessary, accounting facts beyond research were taken into consideration). Nor is the book merely based on accounting literature of the English tongue. A major goal was to offer a broad overview, covering the pertinent publications of an international spectrum, as wide as possible, under the given limitations. Indeed, the book has its origin in our personal curiosity about accounting research in the past, and not only in the English tongue but in other languages as well.



One of the most difficult tasks in organizing the material was the selection of publications to be discussed or listed. Obviously, the choice of what to include or exclude depended, at least to some degree, on a personal point of view. We endeavoured to include material significant enough to withstand the test of time – even if we may not always have succeeded in this effort from the point of an international perspective. Occasionally, we had to take *local* preferences into account; we also had to rely on many secondary sources and their value judgements, as the material that presented itself to us was enormous.

We hope that this book will guide the reader and inspire her or him to turn occasionally to the more specialized literature here listed. The book may also serve accounting historians as a reference work for many years to come, and be an impetus to scholars for delving deeper into historical aspects not yet revealed.

R.M.



# Acknowledgements

## (including copyrights)

First of all, I should like to express my thanks to the Social Sciences and Humanities Research Council of Canada for its financial support over several decades (in particular for the grant from the year 2002 onwards, pertaining, among others, to this special project). Further thanks go to the Sauder School of Business (formerly, Faculty of Commerce) of the University of British Columbia in Vancouver, its Dean, colleagues, and staff for their unrelenting personal support and the use of research facilities. This also refers to my occasional research assistants, Ms Pattarin Adithipyang, Mr Huasheng Gua, Mr Hamed Mahmudi and Ms Kim Trottier, to all of whom I am much obliged for comprehensive proof reading.

Second, I extend my sincere gratitude to all the friends and colleagues who contributed to this book with great enthusiasm and much competence. Indeed, the vast correspondence – counting hundreds of e-mail letters in the effort to correct and improve the individual chapters – is witness to this cooperative enterprise.

Related to this are my thanks to various editors and publishers (of the *Accounting, Business and Financial History*/Routledge; the *Review of Accounting and Finance*/Barmarik Publications, East Yorkshire, UK; *De Computis*/Asociación Española de Contabilidad, Madrid; the *Asia-Pacific Journal of Accounting*/City University of Hong Kong; and *Canadian Accounting Perspectives*/Canadian Academic Accounting Association) for granting copyrights wherever material from previous publications was used in this book. This refers to the following publications (in order of Chapters):

Mattessich, R. (2003) 'Accounting research and researchers of the nineteenth century and the beginning of the twentieth century', *Accounting, Business and Financial History* 13 (2, July): 125–79 (as basis for Chapter 2).

Küpper, H.-U. and Mattessich, R. (2005) 'Twentieth-century accounting research in the German language area' *Accounting, Business and Financial History* (Special issue on *German Accounting*) 15 (3): 345–410 (as basis for Chapters 3 and 4).

Galassi, G. and Mattessich, R. (2004) 'Italian accounting research in the first half of the twentieth century', *Review of Accounting and Finance* 3 (2): 61–82 (as basis for Chapter 5).



Viganò, E. and Mattessich, R. (2007) 'Accounting research in Italy: second half of the twentieth century', *Review of Accounting and Finance* 6 (1): 24–41 (as basis for Chapter 6).

Degos, J.-G. and Mattessich, R. (2003) 'Accounting research in the French language area: the first half of the twentieth century,' *Review of Accounting and Finance* 2 (4): 110–28 (as basis for Chapter 7).

Degos, J.-G. and Mattessich, R. (2006) 'Accounting research in the French language area: second half of the twentieth century', *Review of Accounting and Finance* 5 (4): 423–42 (as basis for Chapter 8).

Carrasco Díaz, D., Hernández Esteve, E. and Mattessich, R. (2004) 'Accounting publications and research in Spain: first half of the twentieth century', *Review of Accounting and Finance* 3 (2): 40–58 (as basis for Chapter 9).

Fernández-Feijóo Souto, B. and Mattessich, R. (2006) 'Accounting research in Spain: second half of the twentieth century and beyond', *De Computis* 5: 7–38 (as basis for Chapter 10).

Mattessich (previously unpublished) 'Accounting research in the English language area: first half of the twentieth century' (as Chapter 11).

Mattessich (1996a, 1996b) 'Academic research in accounting: the last 50 years'; and 'Accounting research: response to commentators', both *Asia-Pacific Journal of Accounting* 3 (1, June): 3–81, 109–35 (as a partial basis for Chapter 12).

Mattessich (previously unpublished) 'Accounting research in Finland, the Netherlands and the Scandinavian countries' (as Chapter 13).

Koguchi and Mattessich (previously unpublished) 'Japanese accounting publications and research in the twentieth century' (as Chapter 14).

Bychkova, Mattessich and Sokolov (previously unpublished) 'Accounting publications and research of twentieth-century Russia' (as basis for Chapter 15)

Jaruga, Szychta, Frenzel and Mattessich (Part I: Poland) and Redchenko and Mattessich (Part II: Ukraine). Both parts of 'Accounting publications and research in Poland and the Ukraine: mainly twentieth century' (as basis for Chapter 16) were previously unpublished.

Wirth, C. and Mattessich, R. (2006) 'Accounting books of Argentina: publications, research and institutional background', *De Computis* 11 (4, June): 137–67 (as basis for Chapter 17).

Mattessich (previously unpublished) 'Accounting in other countries: publications and research reports' (as Chapter 18).

Mattessich, R. (2006) 'The information economic perspective of accounting: its coming of age', *Canadian Accounting Perspectives* 5 (2): 209–36 (as basis for Chapter 19).



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