

This article is downloaded from



CRO CSU Research Output
Showcasing CSU Research

<http://researchoutput.csu.edu.au>

It is the paper published as:

Author: N. Davis

Title: Book review: Critical Histories of Accounting: Sinister Inscriptions in the Modern Era

Journal: Accounting History

ISSN: 1032-3732

Year: 2013

Volume: 18

Issue: 3

Pages: 433-434

DOI: <http://dx.doi.org/10.1177/1032373213491476>

URLs: <http://ach.sagepub.com/>

http://researchoutput.csu.edu.au/R/-?func=dbin-jump-full&object_id=48298&local_base=GEN01-CSU01

Author Address: ndavis@csu.edu.au

CRO Number: 48298

Critical Accounting Histories is comprised of eleven previously published articles with the stated aim of the book being to stimulate a new generation of researchers to look at the issues and potentialities of critical accounting history. The book is categorised broadly according to four themes which highlight that accounting, far from being a passive, technical tool, at the very least is embroiled in substantial ethical considerations and at its worst, can be used by a minority of powerful interests to subjugate the majority, often with terrifying consequences. These four themes are 'annihilation', 'subjugation', 'exploitation' and 'exclusion'.

An introduction by two of the three editors (Warwick Funnell and Stephen Walker) is followed by a review by Richard K. Fleischman of the existing critical histories of accounting literature. This review discusses the rise of critical histories over the last thirty years and aims to synthesise the multitude of research findings. Fleischman examines the major principles (such as a focus on understanding practice in order to change it), and in a section that is most useful to the aspiring critical historian to whom this book is aimed, also discusses the historiographical and theoretical underpinnings of critical research, as well as the resources that are available for performing such research. This section has a particular focus on the ample and growing number of 'how to's, compendia and other methodological studies' (p. 17-18). Fleischman then focuses on the 'Paradigmatic Debate' (p. 18), beginning with reference to positive accounting research, the creation of a rival (critical school) a decade later, and the three paradigms that have come to prominence in accounting history: the 'neoclassical', 'Marxist', and 'Foucauldian' (p. 19), with some discussion of the various debates that have occurred between the three schools of thought, as well as the attempts at conciliation.

Fleischman then addresses the main topics that have been addressed by critical accounting histories. These are categorised into the 'suppressed voices' (p. 25), which covers matters of race, gender and imperialism; 'accountancy under siege' (p. 32), which looks at times when the accounting profession has been under societal and regulatory pressure; 'the public interest' (p. 43) which examines the conflict between the public interest imperative of the accounting profession and the inclination towards self interested behaviour; and 'accountability' (P.45) for both governments and corporations, and 'rhetoric' (P.47) which examines the use of accounting language as a means of deception. Fleischman finishes his article by addressing 'ways forward' (p.48), with a focus on the areas of social and environmental reporting and the interventionist literature which calls for greater activism by accounting scholars.

Following Fleischman's review of critical accounting history, the remainder of the book is divided into four parts with eleven articles in total. Part I is titled 'annihilation' (p.55) and provides two articles, one by Funnell and another by Lippman and Wilson. Both articles address the role of accounting in facilitating the crimes committed by Nazi Germany. Funnell finds that accounting information was prepared by an unquestioning and sycophantic accounting profession and assisted all facets of the Holocaust. Lippman and Wilson similarly find that the Nazi machine required the tacit involvement of the accounting profession. Both articles highlight the central tenet of critical accounting history, which is that accounting is not merely a passive set of methods, but is in fact a tool that can enable the worst sorts of actions.

Part II – 'subjugation', (p. 83) examines the role of accounting and its effects on the lives of people who were not able to dictate the terms of the accountings applied to them, including Canada's First Nations, those subjected to the Poor Laws of Victorian England, and how accounting allowed the

British to further exploit the Irish Famine for their own imperial purposes. In each of these three papers, the evidence provided demonstrates how accounting, with its pretence of objectivity, has been used to forward the interests of the already powerful at the expense of those subjected to the calculations.

Part III – ‘exploitation’ (p.127), looks at the role of accounting in exploiting the working classes, slaves in the New World, and the Maori Peoples of New Zealand. Hopper applies labour process theory to argue that management accounting has evolved to meet the changing needs of capital in terms of appropriating efficiency gains out of the labour classes. Oldroyd, Fleischman and Tyson discuss the role of accounting in maintaining a de facto slave arrangement in the New World, even after the official abolition of slavery, while Hooper and Kearins examine how accounting was constructed to disadvantage Maori peoples and, therefore, to allow the European takeover of Maori held land.

Finally, Part IV – ‘exclusion’ (p.169), examines the treatment of women by the accounting profession in England and Wales; African Americans by the accounting profession in the United States, and how historical racial discrimination by the accounting profession in Trinidad and Tobago was unique because it was perpetrated against the majority of the population. Each paper under this theme provides evidence of the accounting profession practicing exclusion for the benefit of its then preponderant membership and, once again, provides a less than flattering account of the behaviour of the accounting profession that has been brought to light via the adoption of a critical historical approach and its focus beyond the mere technical side of accounting.

This book provides excellent background for the aspiring accounting historian and it also identifies fruitful areas for future research. Starting with Fleischman's review of critical accounting history, this book is particularly useful for those who wish to enter the field of historical research on accounting, as it is an excellent source of information concerning not just research areas, but also the fundamental methodological issues connected with such research. Following this, the four parts which comprise the main body of this book are presented to not merely highlight the interesting findings already presented by critical accounting historians, but also to make known the wrongs committed by both accountants themselves and also the users of accounting. Such wrongs range from the exclusion of peoples from the accounting profession, to some of the greatest crimes of the twentieth century. The four themes that provide the basis for this book demonstrate the value of critical accounting history in providing the accounting profession with the self reflection required to help ensure that the errors of the past are not repeated.