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Book Review

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Book Review

The Routledge Companion to Accounting History. Editors: *John Richard Edwards and Stephen P. Walker*. Routledge, Taylor & Francis Group, London and New York. 2008. xvii and 619 pp. ISBN 9780415410946. £125.

As stated by its editors, the aim of this volume is 'to offer an introduction to the shifting arenas which attract the attention of accounting historians, relate the findings of their research and address the controversies that energise debate in the field' (p. 1). That aim has been handsomely achieved, and even exceeded.

This comprehensive and up-to-date survey of accounting history comprises an introduction followed by 28 chapters which are grouped into seven parts. The chapters generally have a common form, with each providing an overview of the selected topic, a summary and analysis of relevant research, and the identification of opportunities for further inquiries. At the end of each chapter the references cited are listed, along with four or five 'key works' which are nominated as the starting point for further reading.

The 37 contributors include a wealth of leading scholars, including many whose work has extended beyond accounting history. The contributors are diverse in terms of their research approaches and are drawn from a range of countries. However, as one of the editors, Stephen P. Walker, notes in his opening chapter, the global development of accounting history as an academic discipline has been uneven. Unsurprisingly, this would appear to be particularly the case in terms of English language scholarship, making it perhaps inevitable that contributors from the UK, USA, Canada and Australia predominate. They are, however, supplemented by authors based in Spain, New Zealand, Belgium and Ireland.

Compendium books are prone to having a fragmented quality on account of the different approaches and styles of the contributors, especially when there are 37 of them. That the *Routledge Companion* escapes such a failing is a testimony to some combination of the provision of detailed guidelines to contributors, the willingness of contributors to comply with those guidelines, and thorough and diligent editorial work. The editors, wisely in the opinion of this reviewer, did 'not ... attempt to present a grand or metanarrative from a particular philosophical perspective' (p. 3). The re-

ward for this decision is a volume which acknowledges and embraces the diversity of accounting history scholarship. However, the editors have still very skilfully managed to craft a 'whole' rather than a series of disparate parts. This is evident, for example, in the cross references between chapters and particularly in the editors' introduction which outlines and justifies the structure and purpose of the book. This coherence is also indicative of careful planning by the editors and their judicious selection of topics. Established themes in accounting history research (such as bookkeeping, professionalisation, and the US railroads) are evident, but so too are topic areas that have emerged only more recently (for example, emancipation, religion, and the creative arts). This combination provides for a comprehensive survey which avoids unnecessary overlaps and serves to highlight the still evolving scope of the discipline.

The magnitude of the *Routledge Companion* precludes a detailed chapter-by-chapter commentary here. However, the following references to selected chapters are intended to give some general indication of the book's scope. In Part 1, 'The discipline', Stephen P. Walker has contributed a chapter entitled 'Structures, territories and tribes' which, as well as being of interest to established accounting history researchers, will be essential reading for those wishing to commence research into accounting's past. The chapters in Part 2 dealing with 'Technologies' span ancient accounting through to the impacts of mechanisation and computerisation, with an interleaving chapter by David Oldroyd and Alisdair Dobie on the perennially debated subject of the origins and significance of 'Bookkeeping'. Part 3, on 'Theory and practice', includes standout chapters by Thomas A. Lee on 'Financial accounting theory' and Richard Fleischman on 'Management accounting: theory and practice'. Part 4 deals with 'Institutions', with a chapter by Christopher Poullaos on 'Professionalisation' providing a comprehensive review of the abundant research – now spanning a diverse array of locations – into the occupational status of accounting. 'Economy' is the title of the fifth part, which features a chapter by Thomas A. Lee, Frank L. Clarke and Graeme W. Dean on 'Scandals'. It highlights the potency of learning from the past, even if such lessons are sometimes neglected by regulators and policy makers. Six chapters are devoted to Part 6 on 'Society and

culture' – highlighting the very active recent engagement of accounting historians in this area. Sam McKinstry's chapter on the 'Creative arts' typifies the more novel contexts in which accounting historians are now active. Part 7, 'Polity' contains three chapters ranging across the subjects of the state, the military and taxation.

The *Routledge Companion* is likely to be of interest to a broad range of readers. Established accounting history scholars will benefit from having access to a single volume which identifies and summarises research that has accumulated over time and been published in a variety of media. Those academics responsible for delivering a unit in accounting history within coursework programs will, without reservation, be able to adopt this book as an anchor point for student reading. Commencing accounting history researchers will find within this single volume an accessible yet comprehensive entrée to the discipline, and be stimulated by the abundant and enticing suggestions for further research.

More generally, anyone with an interest in accounting is certain to find within this volume

something (and perhaps lots) that is of interest. In Evelyn Waugh's celebrated novel *Brideshead Revisited* one of the characters comments that 'we possess nothing certainly except the past'. Of course, we cannot possess, or know, all of the past and some degree of uncertainty will attach to that which we do know. But all empirical research is essentially history, even if it is not labelled as such, and what accounting is today is the culmination of its past. To try and understand accounting – what it is, its nature and its consequences – requires recourse to its origins, and the *Routledge Companion* provides a comprehensive, accurate and up-to-date overview of what is known about accounting's past. That in itself is a very commendable achievement. However, the significance of this book extends beyond just providing an excellent survey of accounting history research. To their great credit, the editors and contributors have also created a work that testifies to the importance of that research.

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