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**ACCOUNTING HISTORY RESEARCH AND ITS DIFFUSION  
IN AN INTERNATIONAL CONTEXT \***

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**Abstract**

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Drawing on extensive evidence gathered from all accounting history papers published in major research journals during the 1990s, it is argued that extant patterns of dissemination of accounting history research in international contexts are less than efficient, which in turn results in a glaring neglect of the 'majority' in 'international' journals in the English language. My understanding of the term majority refers to the subjects who conduct research (i.e., men and women affiliated to non-Anglo-Saxon institutions), the research settings (i.e., non-Anglo-Saxon environments), and the observation periods (i.e., those different from 1850-1940). At best, some of historiographies have a superficial visibility in the international arena, whereas most of them are fully neglected. I shall argue that accounting history research would gain in strength if other scholars, settings, and periods of study were added to those regularly reflected in 'international' journals. I contend that such broadening of the discipline represents the most important challenge for accounting historians in the years to come.

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Gabriel García Márquez, a Nobel Laureate in Literature, started his novel, *Crónica de una muerte anunciada* (*Chronicle of a death foretold*), as follows:

*“El día en que lo iban a matar, Santiago Nasar se levantó a las 5.30 de la mañana a esperar la barca en que llegaba el obispo.”*

(“On the day they were going to kill him, Santiago Nasar got up at five-thirty in the morning to wait for the boat the bishop was coming on”) –translation by Gregory Rabassa.

Literary critics concur that this opening sentence is in a class of its own in the history of literature. In just 27 words, García Márquez unveils the contents and end of the novel and determines its rhythm and structure. In this address, I shall draw on the metaphor of *Crónica de una muerte anunciada* to outline my understanding of the diffusion of accounting history research in an international context.

Therefore, I shall advance that extant patterns of dissemination of accounting history research in international contexts are less than efficient, resulting in a glaring neglect of the ‘majority’ in ‘international’ journals in the English language. My understanding of the term majority refers to the subjects who conduct research (Oakes and Hammond, 1995; i.e., men and women affiliated to non-Anglo-Saxon institutions), the research settings (i.e., non-Anglo-Saxon environments), and the observation periods (i.e., those different from 1850-1940). At best, some of historiographies have a superficial visibility in the international arena, whereas most of them are fully neglected. I shall argue that accounting history research would gain in strength if other scholars, settings, and periods of study were added to those regularly reflected in ‘international’ journals. I contend that such broadening of the discipline

represents the most important challenge for accounting historians in the years to come.

**Everybody knows that ...**

... Anglo-Saxon scholars dominate research published in 'international' journals.

Measurement of national patterns of accounting history research is indeed an issue of contention, yet the final results are largely contingent on the sources of data used in the investigation (Lee and Williams, 1999). To provide a fair picture of the present status of accounting history research, I shall comment on data gathered from different, complementary databases.

For example, in a recent study, Carnegie and Potter (2000) examined all papers published in specialist accounting history journals in the English language (i.e., *Accounting, Business and Financial History*; *The Accounting Historians Journal*; and *Accounting History*) during the period 1996-1999. Their results revealed that 84.78% of all papers included in their database (149) were authored by scholars affiliated to Anglo-Saxon institutions, whereas France lead the non-Anglo-Saxon counterparts by sharing 8.05% of total contributions. Other non-Anglo-Saxon regions and countries were Asia (2.01%) and Spain (1.12%)<sup>1</sup>.

As aptly noted by Carnegie and Potter (2000: 196):

“Opportunity exists to perform a similar analysis on a larger sample that would also capture the discipline in general accounting journals, as well as in sociological, interpretive, and critical journals. This extension would

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<sup>1</sup> The following regions and countries recorded one paper in such database: Africa, Greece, Netherlands, and Germany.

enhance claims as to the breadth of international publishing patterns in accounting history ...”

Accordingly, I built up a database to expand focus to generalist journals but also to extend the observation period from 1996-1999 to the last decade, that is, 1990-1999. As in Carnegie and Potter ‘s (2000) investigation, specialist journals included: *Accounting, Business and Financial History*; *The Accounting Historians Journal*; and *Accounting History*. And generalist journals consisted of: *Abacus*; *Accounting, Auditing and Accountability Journal*; *Accounting and Business Research*; *Accounting, Organizations and Society*; *The Accounting Review*; *Contemporary Accounting Research*; *Critical Perspectives on Accounting*; *The European Accounting Review*; *Journal of Management Accounting Research*; and *Management Accounting Research*. The database collected data about all main papers included in specialist journals as well as main pieces of accounting history focus that were published in the generalist journals during the period of study. In total, 406 papers were processed<sup>2</sup>. My results showed that scholars affiliated to Anglo-Saxon institutions accounted for 90.75% of total accounting history publications during the 1990s, whereas the non-Anglo-Saxon camp was lead by France (3.44%) and Spain (1.80%)<sup>3</sup>.

Taken together, the findings about the national distribution of accounting history research are compelling: the Anglo-Saxon countries dominate research published in ‘international’ journals, with a share of 85-

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<sup>2</sup> Authorship was adjusted by the number of authors. That is, a paper with two co-authors, one from Australia and one from the United Kingdom accounted 0.5 for each country.

91% of total contributions. In contrast, research of scholars affiliated to non-Anglo-Saxon institutions has a minimal or null visibility in such outlets.

These findings have two additional implications. First, the ranking of the 20 most prolific scholars<sup>4</sup>, which is composed by those who at least published 3.5 papers during the 1990s (adjusted), shows an overwhelming majority of academics affiliated to Anglo-Saxon institutions. The ranking is lead by Thomas Tyson (US, 10.83 papers), whereas Esteban Hernández-Esteve (Spain, 4 papers) is the only non-Anglo-Saxon scholar that appears in such distinguished standings. Interestingly, the contributions of these 22 individuals account for 29.5% of total accounting history papers published during the 1990s.

Second, for each author, I gathered information of academic/non-academic affiliations to establish the institutions offering most contributions (adjusted). The resulting ranking of the 20 most influential institutions is lead by the Cardiff Business School (UK, 22.33 papers), whereas the Banco de España (Spain, 4 papers, tied in #21) is the institution that heads the non-Anglo-Saxon camp. Clearly, the ranking is fully dominated by Anglo-Saxon, higher education organizations. Further, these institutions comprise 42.2% of total papers published during the 1990s.

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<sup>3</sup> Countries scoring less than one percent in the non-Anglo-Saxon camp include: Netherlands, Belgium, Greece, Japan, Germany, Italy, Sweden, Turkey, Uganda, Czech Republic, Czech Republic, and Malaysia.

<sup>4</sup> I am actually considering 21 scholars, as three individuals are tied in # 19.

... research published in 'international' journals overwhelmingly focuses on Anglo-Saxon settings.

Carnegie and Potter (2000: 190) found that 70.64% (105) of total papers investigated Anglo-Saxon settings, that is, focused on events that occurred in the U.K, the U.S., Australia, Canada, or New Zealand. My own results provide support for such findings. To address this issue, I split the database into two parts to remove papers of historiography nature or unclear settings (112). Interestingly, I found that just 13 papers (4.42%) of the remaining 294 papers examine a setting located in a country different from the academic affiliation of the first author. Given the overwhelming majority of Anglo-Saxon authorship in the database (90.75%), this implies that accounting history research published in 'international' journals thoroughly focus on Anglo-Saxon settings.

... research published in 'international' journals overwhelmingly addresses the 1850-present time segment.

Carnegie and Potter (2000: 192) found that 72.92% of total papers in their database focused on the 19<sup>th</sup> and/or 20<sup>th</sup> centuries as time periods under examination. To address this issue, I removed from the database those papers of historiography nature. As shown in Table 1, my own results showed support for the findings of Carnegie and Potter: 71.76% (211) of papers included in the resulting database address events that happened in the period 1850-present, which in turn implies considerable neglect of other time periods.

----- Table 1 to appear about here -----

This overview of accounting history research published during the 1990s in journals written in the English language reveals that non-Anglo-Saxon scholars, non-Anglo-Saxon settings, and periods of study outside of 1850-1940 are largely neglected in the 'international' arena. By concentrating on a very tiny time-space intersection (Carmona and Zan, 2002), such publications overlook the research endeavour of the majority of scholars (non-Anglo-Saxon men and women), settings (non-Anglo-Saxon ones) and time periods. Perhaps more importantly, this implies the neglect of historiographies that represent considerable archival research as well as the investigation of settings and time periods that are as equally relevant as those published in 'international' journals (i.e., the role of accounting in the public sector; see Hernández Esteve, 1983).

**Is there any interest in accounting history research outside the Anglo-Saxon "box"?**

Someone could argue that the subordinate role of non-Anglo-Saxon settings, scholars, and institutions in accounting history research is due to a lack of interest in the discipline. In such a case, the dominance of the Anglo-Saxon minority would ultimately defer to the absence of traditions of accounting history research in these settings and, thus, to a sparse number of research pieces in those countries. To address this plausible contention, I firstly draw on the recent findings of Boyns and Carmona (2002) in their outline of the Spanish case. Boyns and Carmona examine the total number of research pieces delivered in the different Spanish

languages (Castilian-Spanish, Catalanian, Basque, and Galician) that appeared in Spain during the period 1996-2001. These research pieces embrace doctoral dissertations, articles published in refereed and non-refereed journals, research monographs, book chapters, and presentations in workshops and conferences. In total, they report 145 research pieces, which included 10 doctoral dissertations. In other words, Boyns and Carmona (2002) provide data about the 'research frontier' of accounting history research in Spain (Cole, 1983: 114), that is, "all the work currently being done by all active researchers in a given discipline ... [the research frontier] is where all new knowledge is produced." In short, Cole regards the research frontier as any publicly available knowledge. Further, he contends that the works at the research frontier have to undergo different kind of filters to gain credibility and visibility (i.e., review process in refereed journals). Ultimately, outstanding research would become widely accepted and constitute the "knowledge core" of a discipline.

Arguably, the works at the research frontier are not comparable to articles published in refereed journals. Nonetheless, it is worth noting that the Spanish research frontier in accounting history during 1996-2001 represents 35.71% of total publications in 'international' journals during the 1990s and this, I argue, indicates considerable interest in the discipline on the part of Spanish accounting historians.

Still, someone could aptly argue that the observation periods (1996-2001 for Boyns and Carmona, and 1990-1999 for papers indexed in the



database) do not match. Along a similar vein, someone could point out that data reported by Boyns and Carmona (2002) refer to research pieces in the different Spanish languages but not to investigations written in English. In other words, accounting history could be regarded as an interesting research field in Spain, but Spanish accounting historians would target their research to a domestic audience instead of an international one.

First, to enable comparability between different databases, I added to the works considered by Boyns and Carmona (2002) for the period 1996-1999 those given in some specific events: specialized, accounting history workshops and seminars as well as research monographs and book chapters of accounting history focus. For purposes of comprehensiveness, I expanded the search from the different Spanish languages to include Portuguese. The resulting 98 research pieces comprise a conservative measure of the research frontier in accounting history in the Spanish and Portuguese languages, irrespective of authors' nationality (i.e., Latin-American scholars writing in those languages). This research frontier, in short, represented 23.64% of papers published in 'international' journals during the same period. The size of the research frontier in the Portuguese and Spanish languages provides additional support to the notion that accounting history is a discipline that attracts research interest to a great number of scholars who have Portuguese or Spanish as their mother tongues.

Second, to examine the eventual interest that accounting historians might have in providing their research with international visibility, I built up a database that contained data about all papers presented in the 1990's World Congresses of Accounting Historians (i.e., Kyoto, 1992; Kingston, 1996). Authors with accepted papers in such events, arguably, have an ultimate aim of getting them published in 'international' journals in the English language. Further, after passing the filter of the selection process of the world congresses, such papers may be regarded as eligible for entering the review process of refereed journals. For the purposes of this address, I split the congress database into three parts to track the developments of the Spanish and Portuguese language speaking colleagues; Anglo-Saxon accounting historians; and non-Anglo-Saxon scholars that do not have a Spanish or Portuguese affiliation. For each of the groups, I identified those scholars who gave papers at the Kyoto and Kingston events and whether such individuals had also published in the database containing generalist and specialist journals.

Overall, the Spanish and Portuguese group delivered 18.33 papers in the aggregate of the Kyoto and Kingston events, which were authored by 12 scholars. Conversely, publications of Portuguese and Spanish scholars in 'international' journals in the English language resulted in 7.33 papers<sup>5</sup>

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<sup>5</sup> I found it extremely difficult to identify whether a paper presented in the Kyoto and Kingston events had succeeded in getting published in 'international' journals. Such successful pieces arguably underwent substantial changes through the review process and authors did not always recognize presentation of earlier versions in such congresses. Therefore, I proceeded by tracking the identity of authors who delivered papers in the world congresses and got publications in 'international' journals.

(adjusted), that is, 40% of total number of papers given in the world congresses. Interestingly, a sole individual (Esteban Hernández Esteve) authored four out of the 7.33 papers of the Portuguese-Spanish group. Further, whereas the total number of authors who published in ‘international’ journals was four, only one paper of the Portuguese-Spanish camp was published in a generalist, ‘international’ accounting journal.

----- Figure 1 to appear about here -----

As shown in Figure 1, the deployment of different filters makes it so that only one paper out of the 98 pieces that constituted the research frontier of Portuguese and Spanish accounting historians got published in a generalist, ‘international’ accounting journal. Equally important, none of the works that deserved the *Enrique Fernández Peña* Prize, which annually awards the best accounting history contribution in Portuguese or any of the Spanish languages, got published in an ‘international’ journal during the period 1996-2000.

Interestingly, the Anglo-Saxon group delivered 55 papers in the world congresses of accounting history, which were authored by 73 scholars. As shown in Table 2, 57.5% of those Anglo-Saxon scholars who delivered papers in the world congresses also published in ‘international’ journals.

----- Table 2 to appear about here -----

In contrast, the group formed by non-Anglo-Saxon scholars that are not affiliated to a Spanish or Portuguese higher education organization gave 20 papers at the world congresses of the 1990s. 21 scholars authored such pieces, yet two of them got their research published in 'international' journals in the English language (see Table 2).

Lastly, as shown Boyns and Carmona (2002), Spanish accounting historians have a remarkably different interest about the time period under investigation from that reflected in papers published in 'international' journals. Whereas Boyns and Carmona demonstrated that accounting history research in the Spanish language largely focused on the 1500-1849 time segment (60% of total research pieces), the results shown above indicate that 71.76% of total papers published in 'international' journals focus on the 1850-present time period.

In short, there is a wealth of accounting history research in the Portuguese and Spanish languages. Such research, addressing settings and time periods different from those overwhelmingly reported in 'international' journals in the English languages, found it difficult to overcome the different filters that enable access to 'international', refereed journals.

### **Is the Portuguese-Spanish case an anomaly outside the Anglo-Saxon "box"?**

Still, someone could argue that the Portuguese-Spanish case constitutes an anomaly in the overall context of accounting history research. To address such eventual criticism, let me outline the Italian

setting.<sup>6</sup> First, Italian accounting historians are organized around the *Società Italiana di Storia della Ragioneria* (SISR), which witnessed significant increases in its membership during the period 1993-1999 (i.e., 47.85%, see Table 3).

----- Table 3 to appear about here -----

Second, the SISR holds meetings every two years that host presentations of 22-33 papers on accounting history issues. Third, a conservative account of the Italian research frontier shows that 178 papers were produced during the 1990s. Such research pieces include working papers, conference presentations, or articles published in the journal *Contabilità e Cultura Aziendale*. Accordingly, this conservative measure of the Italian research frontier in accounting history accounts for 43.84% of papers published in ‘international’ journals.

In contrast with the organizational capabilities and research profile of Italian accounting historians showed above, the profession just presented four papers in the world congresses of accounting historians. Interestingly, just one paper authored by an Italian scholar succeeded in being published in an ‘international’ journal. Ultimately, this resulted in a very low international profile of a historiography that has a long record of high quality research in accounting history. Further, such neglect is especially glaring during a time period, the 1990s, that witnessed many celebrations of the five-hundredth anniversary of the publication of

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<sup>6</sup> I am most grateful to Angelo Riccaboni (University of Siena, Italy) for providing me with this valuable information about Italian accounting history.

Paciolo's Summa, a topic in which the expertise of Italian accounting historians would have deserved full international credit (i.e., Carlo Antinori). Equally important, the neglect of non-Anglo-Saxon historiographies in 'international' journals poses considerable difficulties to the dissemination of accounting history research across countries, as shown by Carmona, Gutiérrez and Cámara (1999) in their study of the European setting.

In short, data from outside the Anglo-Saxon "box" reveals a dynamic, rich picture of accounting history research in some non-Anglo-Saxon settings. Though research of scholars from those countries does not apparently overlap with research that is thoroughly reported in 'international', accounting history journals, the global community of accounting historians knows too little about it.

### **It's time for action**

Let me come back now to Gabriel García Márquez and his *Chronicle of a death foretold*. As known by those who had the pleasure to read this masterful piece of literature, everybody in town was aware of the forthcoming murder of Santiago Nassar, but no one gave him a hand to avoid the assassination. Along a similar vein, I wonder if the same nihilism will happen in accounting history research, and thus, whether arguments similar to those driving this address shall be reiterated in future world congresses of accounting historians.

Such a structural problem cannot be resolved overnight and indeed requires active efforts from both the Anglo-Saxon and the non-Anglo-

Saxon camps. Whereas I invite the audience of this 9<sup>th</sup> World Congress of Accounting Historians to discuss this fundamental challenge for our discipline, I shall outline some measures that could be deployed by individual scholars and institutions in the short term.

First, I would suggest that organizers of forthcoming conferences and workshops foster participation in sessions scheduling papers presented by non-Anglo-Saxon scholars. At present, it is not unusual to see that a topic like “Management Accounting History” is scheduled in parallel session A, whereas another like “Spanish Accounting History” competes in parallel session B. Such scheduling eventually brings about attendance of Spaniards to parallel session B and the rest of delegates to parallel session A. Further, I am witness of such scheduling and can attest to the striking situation of Spaniards struggling to hold a discussion in English, as a courtesy to the chairperson, who was not particularly keen of the topics under consideration. Instead, I would propose organizers to mix presentations of “star” speakers with those of less well-known, non-Anglo-Saxon scholars. In this manner, the latter might benefit of larger audiences and, hopefully, of better feedback.

Even if such scheduling is deployed, proper feedback will ultimately depend on the intellectual curiosity of accounting historians on other historiographies (Zan, 1994). As a non-Anglo-Saxon scholar, I may say that we greatly appreciate written comments on the handout of the parallel session. Those of you who have given speeches in a language different

from your mother tongue will understand the extent to which the stress and the intimidation makes us oftentimes misunderstand the purpose of oral comments arising from the audience.

Second, I wonder about the feasibility of introducing a paragraph in the “Aims and Scope” of specialist and generalist journals stating something like “Although accepted papers should comply with the literary style of the journal, initial submissions will not be rejected on grounds of poor language.” The importance of language as a determinant barrier for the access of non-Anglo-Saxon scholars to international journals cannot be overlooked. Even for those with a masterful knowledge of the English language, the situation is not free of trouble. For example, those of you who speak English and Spanish may well realize that the excellent translation of *Chronicle of a death foretold*, by Gregory Rabassa, cannot capture the richness of the writing of Gabriel García Márquez, as noted in the opening sentence of the novel. I believe that institutional journals may also have access to enough financial resources as to provide non-Anglo-Saxon authors with free copy editing services for accepted papers. This is a practice traditionally deployed, for example, by *The Scandinavian Journal of Management*.

Along a similar vein, it is matter of great appreciation by non-Anglo-Saxon scholars the editorial efforts of some journals (i.e., Accounting, Business and Financial History) to capture the richness of other historiographies (i.e., France: Special Issue in 1997; Spain, *Festschrift* to Esteban Hernández Esteve, 2002) as well as provide visibility to the wealth



of accounting history research written in languages other than English (ABFH: Spain, Hernández Esteve, 1995). I herein thank ABFH for having proceeded such a way, and I encourage its editors and those present at this event to unveil other equally relevant historiographies as well as schedule special issues that enhance knowledge about settings and time periods that differ from those thoroughly reported in ‘international’ journals. Such special issues may get together contributions of scholars from different countries that would enhance the diversity of the discipline (i.e., Accounting and Religion: A Historical Perspective).

Lastly, I would like to echo the call of Professor Previts in the 8<sup>th</sup> World Congress of Accounting Historians (Previts, 2000), held in Madrid, when he stated that nothing “... can occur without an expansion of the spirit of cooperation, collaboration and intellectual tolerance.” In particular, I would like to stress his idea of international networking. As shown in Table 4, only 5.91% (24) of papers published in ‘international’ journals are the outcome of cooperation between scholars of different countries. Interestingly, only 1.47% (6) are the result of cooperation between Anglo-Saxon and non-Anglo-Saxon scholars.

----- Table 4 to appear about here -----

Therefore, there are significant opportunities for enhancing international networking by expanding initiatives, such as the workshop series on accounting and management in historical perspectives launched in 1996 by the European Institute for Advanced Studies in Management .

As an international community, we will thus benefit from the insights of scholars who investigate periods and settings that are different from those thoroughly published in 'international' journals, inasmuch as it will ultimately enhance the diversity and depth of our discipline.

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**Table 1:**  
Time Period under Examination in 'International' Papers  
(1990-1999)

Periods	Number of papers (Percentage)
1946-present	60 (20.47%)
1850-1945	151 (51.53%)
1700-1849	44 (15.01%)
1500-1699	6 (2.04%)
Before 1500	32 (10.92%)

**Table 2:**  
Authorship of papers  
(1990-1999)

	Anglo-Saxon scholars	Non-Anglo-Saxon and Non- Spanish/Portuguese scholars
World congresses of accounting historians	73 (100%)	21 (100%)
'International' journals	42 (57.5%)	2 (9.5%)

**Table 3:**  
The SISR Membership  
(1993-1999)

Year	1993	1994	1995	1996	1997	1998	1999
Members	140	155	154	166	190	206	207

**Table 4:**  
International Co-authorships in Accounting History in  
'International' Journals

	AUS	CAN	S-A	UK	US
UK		4		1	
US	5	1			5
NZ	2				
CZECH				1	
GER					1
MAL	1				
SP				2	
UG				1	

**Figure 1:**  
The Structure of Knowledge in Accounting History Research in the Portuguese  
and Spanish Languages during the 1990s.

