



AN OVERLOOK INTO THE ACCOUNTING HISTORY EVOLUTION FROM A ROMANIAN POINT OF VIEW – A LITERATURE REVIEW

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Abstract

This work is a literature review which tries to track the past of accounting history. The study goes from general to particular, from international to national. The paper is based on historiography works. It presents the development of accounting history in continental Europe and it attempts to present which were the main characteristics of accounting history in time, its role and the used framework. Nevertheless this paper investigate the place of accounting history from Romania in the international context and which were the main international influences in this type of research from our country. We identified the accounting history works from Romanian literature, its authors and the subjects that are treated.

Key words:

Accounting history
accounting evolution
accounting literature

JEL Codes:

M41, N00

1. Introduction

Accounting present faces the internationalisation process characterized by accounting harmonisation. In the context of globalisation the recent economic crisis has very fast concord the markets all over the world and accounting was blamed for the global financial crisis. Each historical age is able of forgetting, but “those who cannot remember the past are condemned to repeat it” (Santayana, quoted by Shenkir, 1975). Searching into the history, there can be noticed a recurrence of present problems so that, sometimes, can be found solutions for the current issues with answers from the past.

Historical research in accounting has accomplished different functions during the time and authors comprehended its importance. Nowadays the accounting history research field has become rich and academics developed a variety of works proving the importance of accounting in its social-economical context. Despite the fact that accounting history literature emerged some centuries ago, there are still countries where this subject was neglected or it was given an insignificant importance.

A review of literature gives us a larger view on the subject, helps us to develop a justification for the study and also helps us to decide about the theoretical

perspectives. With the present study of the literature we will try to identify the place of naissance of accounting history and capture its evolution during the time. The general purpose of this literature review is to identify the main characteristics of this type of research and its main role in the development of accounting as a discipline and as a profession. The main, specific objective is to see the place of this research area in Romania and the international patterns that the authors from this country followed. We will try to see who the authors were and what their main interest in the history of accounting was.

Therefore, in the first part of our work, after presenting our methodological approaches, we have identify the first countries where accounting history literature emerged. The article is composed of five parts. In the first part we present some characteristics of the accounting history literature. In the second part we track the past of accounting history in Germany, Italy, Spain, Portugal, France and Belgium. Going further with our analysis, in the third part, we present a short overview into the English speaking countries literature. In the fourth part we present the state of literature in accounting history from Romania and its characteristics. We identify the authors who wrote accounting history and what they wrote about. We reserved a fifth part for the conclusions where we

allocated some critical commentaries regarding the accounting history from Romania and some appreciations about further developments.

2. Methodological approaches

The "explosion in the academic literature of accounting history" (Carnegie and Napier, 1996: 7) has conducted to a wide range of topics examined and to examine in this research area. For achieving our objectives we have conducted a study of the main international journals specialized in accounting history (Accounting history; Accounting, Business and Financial History; The Accounting Historians Journal; Oxford Journals, Humanities & Social Sciences, Enterprise & Society; Spanish Journal of Accounting History "De Computis"; Accounting History Journal), proceedings of the international congress of accounting historians (12th World Congress of Accounting Historians) and national literature.

For the international context we have choose articles that dealt with the *historiography* of accounting history. Accounting history historiography was a subject addressed by researchers at international level (Goldberg, 1974; Parker, 1981; Previts, Parker and Coffman, 1990; Zan, 1994; Gaffikin, 1998; Fleischman and Vaughan, 2005; Mattessich, 2007; Napier, 2008). So we will present the evolution of accounting history in Europe and English speaking countries based on the analysis of the previous historiography works.

The term *historiography* can be defined from a methodological point of view, as it follows:

Historiography = *the writing of history; especially : the writing of history based on the critical examination of sources, the selection of particulars from the authentic materials, and the synthesis of particulars into a narrative that will stand the test of critical methods* (<http://www.merriamwebster.com/dictionary/historiography>, viewed on 13th January 2013)

"Historiography, therefore, includes the body of techniques, theories and principles associated with historical research. It is a way of addressing data and sources, asking questions and building theories based on evidence. It need not be restricted to producing "history", either in the traditional narrative way or the modern analytical social science formats." (Goodman and Krugel, 1988: 316)

Accounting historiography was very well defined by Napier in his own study of this nature: "Accounting historiography involves a study of how and why accounting has been written about as an object of historical study, how historical writings on accounting have developed, and the main topics and themes of accounting history." (Napier, 2008: 30)

For the particular case of Romania, the national literature was analyzed and we have tried to see if there

are studies in the main journals regarding this subject. We have identified the authors of accounting history works and we analyzed the content of the works. The studies were regarded from the point of view of the subject, sources, methodology and framework/ theory used.

3. Characteristics of accounting history literature

Parker starts one of his articles, published in 1993, with an abstract which says: "The writing of accounting history is increasingly dominated by writers in English discussing private-sector accounting in English-speaking countries of the nineteenth and twentieth centuries. This note emphasizes that the scope of accounting history is much wider than this."

Parker (1993) and other continental European researchers (French, Italians and Spanish) criticize, more or less, the fact that sometimes English writers in accounting history are presenting historiographies based only on the English works. Accounting history research is not concerning only the English speaking countries, taken into consideration mainly England, United States and Australia, but the tradition of accounting history literature begins in continental Europe, starting (according with Zan, 1994; Lemarchand, 2000; Napier, 2008) with Germans and Italians.

Reviewing the literature in the accounting history field we could observe two main characteristics after which we could group the works in this area of research: chronological evolution (Zan, 1994; Lemarchand, 2000; Mattessich, 2007) and theme/role (Previts, 1984; Previts, Parker and Coffman, 1990; Carnegie and Napier, 1996).

Being aware of the fact that "accounting historiography is fragmented into different national traditions, with diverse patterns and frameworks for reconstructing and interpreting accounting's evolution" (Zan, 1994: 255) we will try to find common points in the evolution of accounting history in continental Europe.

3.1. Chronological framework

A chronological framework it is used by Lemarchand (2000), having the role for a better emphasizes of the evolution of accounting history literature in continental Europe. He divides the time between the 19th century and until 21st century into three periods: "1870s-1936 — the emergence of accounting history research in continental Europe; 1937-1977 — Rise and stagnation; from 1978 onwards — Expansion, renewal and institutionalization" (Lemarchand, 2000: 4)

A more recent work of Fleischman and Radcliffe (2005) presenting the evolution of accounting history in 1990s, uses the chronology in identifying the so-called “paradigms of accounting history”: Neoclassical, Foucauldian, Marxist and the dichotomy: traditional and new accounting history. We will not recall here again the subject of traditional accounting history and NAH, but we would like to observe that these research currents are influenced by the passage of time (tradition = something old and well rooted; new = something young, in development).

Napier (2008) proposed instead this “dichotomy” two other categories that had the same understanding but maybe a proper name. The term “traditional” was replaced with “history of accounting”, the papers included in this “current” are developing explanatory studies of accounting techniques evolution using different frameworks, or theories which help them to explain the evolution of accounting in the form that we have today. For the “new” there was proposed by the author the expression “socio-historical accounting research”, which in short is “concerned with how accounting impacts on specific individuals and organization, and more broadly on society” (Napier, 2008: 32) and borrows theories from sociology to develop his study.

3.2. Theme and role of accounting history

A chronological framework gives us just one of the variables after which we can analyze the literature in accounting history field. The second variable is, as we mentioned already, the topic of the work. With regards at the subject we underlined before, by citing Carnegie and Napier (1996), accounting history issues to be analyzed are various and starting with 1990s a swift evolution took place (Fleischman and Radcliffe, 2005).

First of all in order to identify the subjects that can be analyzed from an accounting history perspective we need to know at what serves accounting history. At the beginning accounting history was born, as many other histories, for supporting the value of the ideas developed in this area. Therefore, in the search for legitimating accounting as a science, finding recognition for the accounting profession, in the need for a background in the development of the accounting theories, accounting history was born even before being recognized as a research field (Carnegie and Napier, 1996; Gomez, 2011).

Some of the early writings with reference to accounting history belong to Simon Stevin (Melis, 1950; Zan, 1994; Lemarchand, 2000). He was a Flemish mathematician, who in 1607 devoted in his treatise an entire chapter to this subject. Stevin developed the hypothesis that the origins of double-entry bookkeeping should be claimed equally by Romans and Greeks, being developed in the same period in both territories. In the 17th century there were also “some bibliographical contributions” (Lemarchand, 2000, p.3) which were made by the Frenchman Claude Irson, who in 1678 gave the first 25 bibliographical references lied to accounting, followed in 1809 by the Swiss Jean Isler who gave a list of 136 books.

Therefore, the history of accounting was used in the early accounting literature for adding value to their works and to legitimate them in front of the public. From the continuous dialog between researchers in accounting and accounting history there emerged many themes for study from a country to another, each period being characterized by specific international trends. From the wide range of issues we recall: bibliographical data base, the development of accounting thought, institutional, profession, biography, general history, and historiography.

In the literature, starting with 90s, authors began to present frameworks for the historical research subject matter. In the historiography of Previts et al. (1990), they suggest a table of historical research subjects, giving also the characteristics of each of the category enounced. There is a more recent classification of subjects and approaches in AHR presented in the literature (Carnegie and Napier, 1996; Cinquini et al., 2008):

- historical studies of companies, based on archival work;
- use of accounting records in business history research works;
- biographies;
- prosopographies¹;
- the history of institutions;
- public accounting;
- international comparative accounting history. (CIAH, Carnegie and Williams, 2001)

Inside each of the aforementioned category there is a wider range of subjects that were developed by the accounting history authors. We would like to mention here that our study is not an exhaustive one, and that improvements can be added.

Table 1. Historical Research Subject Matter

Area	Principal aspects
Biography	Influence of key individuals on accounting concepts, practice, and institutions
Institutional history	Traditions of the accounting profession and organizations. Considers influence on the social, economic and political environments; source of data for explanatory research in other disciplines and institutions
Development of thought	Identifies and explains conceptual foundations and individuals and institutions related thereto. Traces and models conceptual development: impact of schools of thought on practice and other disciplines and institutions.
General history	Macro perspective of accounting development: traditional and/or national emphasis; develops specific areas (e.g., cost accounting)
Critical history	Adopts a perspective inclined toward criticism in examining the role of an historical factor in the context of conflicting social, political, economic, and institutional interaction
Data bases-taxonomies and bibliographies	Sources of primary information; support for contemporary and historical research
Historiography	The structure of historical research; evaluates accounting history research: perspective on methods for conducting and interpreting accounting history research

Source: Previts, Parker and Coffman, 1990, p.142

4. Development of Accounting History in Continental Europe

4.1. Germany

Real contributions to accounting history literature started in the 19th century and were dominated by Germans and Italians. The explanation behind this can be found in the philosophical traditions of Italy and Germany, the German and Italian idealism² (Zan, 1994: 256). Though some other socio-economical premises in Germany had lead to the development of accounting history literature:

- the emergence of the German Historical School of economics based on the importance of history and social context,
- the development of higher education in Germany in the 19th century (Abbott, 1988; Küpper and Mattessich, 2005)
- the fact that accounting was taught in universities (Küpper and Mattessich, 2005)

The first markedly contribution into accounting history literature from Germany has been Ernst Jäger^{one}. In 1876, Jäger translated into German Pacioli's *Tractatus de computis e scripturis* from 1494. The majority of his work was based on the evolutionary development of double-entry bookkeeping, mostly with reference to the Italian and French context (Lemarchand, 2000; Napier, 2008: 33). At the end of the 19th century we can also mention Lehmann's with his historical development of accounting in the public sector (Küpper and Mattessich, 2005: 365).

At the end of the 19th century and beginning of the 20th century, Heinrich Sieveking was the one, who worked for the first time on the business archives, publishing the archives from Casa de San Giorgio in Genoa (Sieveking, 1898) and Medici family (Sieveking,

1905) – (Lemarchand, 2000: 5; Küpper and Mattessich, 2005: 365).

A considerable amount of accounting history literature has been published in the first half of the 20th century. We would like to mention here Beigel (1904), preoccupied with the development of bookkeeping in Ancient Rome and Strieder (1905), who conducted an analysis of the inventories kept by the house of Fugger (Küpper and Mattessich, 2005: 365).

The Austrian, Karl Peter Kheil, contributed to the enrichment of the literature with his collection of old accounting and bookkeeping books³. He was preoccupied by the biographies of accounting personalities, for example he wrote about Benedeto Cotrugli (1906). Kheil, wrote an historical book on Pacioli's treaty into German language, published in Prague (Hernandez-Esteve, 2011). Küpper and Mattessich (2005) mentions also the author Leyerer (1907/1919/1922), preoccupied also with the development of bookkeeping starting from Cotrugli from Ragusa.

Penndorf (1913) work was the first one which brought into attention the German accounting development. He wrote *Geschichte der Buchhaltung in Deutschland* (History of accounting in Germany, 1913). There has also been an interest for the development of the accounting theory and theory of accounts during the 19th century conducted by ter Vehn (1924), Walb (1933) and Buhl (1929). In the article of Küpper and Mattessich there is also mentioned Weitenauer (1931) who studied the account books from Venice and the ones from Fugger, and Schultz (1933) who was interested in the origins of audit.

In the second decade of the 20th century the historical research from Germany was of minor

significance in contrast with the first decade (Küpper and Mattessich, 2005). In the editorial for a special issue, “Accounting History in the German language Arena”, of the *Accounting, Business and Financial History* since 2005, Lisa Evans underline the fact that even though Germany was the country where accounting history literature began to develop, during the last decades and during the former German Democratic Republic this subject was neglected.

Little has been published in English and here can be mentioned few German authors from the end of the 20th century that contributed to this research area. In 1990 there is a work of Coenenberg and Schoenfeld, concerning the history of cost accounting. In 1991, Galhofer and Haslam’s worked on the accounting in the context of the World War I. There is also Gietzman and Quick’s paper on corporate governance and auditing in Germany (Evans, 2005, pp. 229).

For works written in German language there can be recognized Ley (1966) with his interest on French accounting and management history and Seicht’s (1970; 1977) papers regarding the theories of the balance sheet and evolution of cost accounting. Kellebenz (1976), focused on ancient accounting methods used on Germany. He was also the teacher of Hernandez-Estevé from Spain.

According with Küpper and Mattessich (2005) “the most formidable work” from the mentioned period was Dieter Schneider’s (1981) book “Geschichte betriebswirtschaftlicher Theorie” (History of business-economics theory). This was followed by a larger extension (2001) under the name “Geschichte und Methoden der Wirtschaftswissenschaft” (History and methods of the economic sciences). It is a historical work in general economics but from the 1000 pages, 200 are devoted to accounting history. This author also has other studies and articles referring to accounting history, being probably the most active accounting historian from Germany from the 20th century.

In the same special edition of the *Accounting, Business and Financial History*, we could find some works dealing with the accounting history in Germany and wrote by German authors. The subjects are different and the research is based on primary document. Though there are two papers focused on taxation, Vogeler and Treisch, but with two different perspectives, one concentrated on the financial reports and the other one concerning the audit firms.

There is also the complex study of Küpper and Mattessich paper which was often cited in this subsection. This work investigates the development of accounting thought in Germany during the 19th and 20th century, based on the analyses of the literature. There

are left two other studies, one of Eierle, about the historical development of reporting in Germany. Quick’s article is the last in these series, and is focused on the development of audit firms in Germany. A more recent paper, in English language, of accounting history is concerning the history of “controlling” in Germany and was published by Schäffer and Binder (2008) in the *Accounting History* review.

The references above are “the cream of the crop”, how Küpper and Mattessich (2005) note. Like in other countries, there are references to accounting history in the majority of the handbooks, and there are also papers and PhD works having this subject.

4.2. Italy

Being considered the place of naissance of double-entry bookkeeping, Italy gave many scholars to accounting history community. The Italian approach of accounting history can be seen as a history of accounting thought, being strongly characterized by nationalism.

The historiography of Italian accounting was treated in several works during the time (Melis, 1950; Onida, 1947; Giannesi, 1954/1980; Zan, 1994), so we could identify the stages in the evolution of accounting thought, and the accounting history writers that developed each of these periods in their works. We took into consideration Zan’s (1994: 260-261) stages of evolution:

- first period - the development and diffusion of double entry-bookkeeping
- second period - characterized by the debates over the personification of accounts, influenced by the French tradition and going until the apparition of the Tuscan school, in the second part of the 19th century
- third period – “contemporary accounting”: Besta’s school, Zappa’s school

The same author, referring to the works done until 1990, identified two groups of accounting history scholars, which treated the periods aforementioned:

- first group interested in three periods in the evolution of accounting (Besta, 1882/1922; Bariola, 1897; Della Penna, 1946 and 1950; Melis, 1950; Zerbi, 1952): from “ancient times through the contribution of Paciolo”; “modern and contemporary ages”
- second group (Giannesi 1954/1980; Onida, 1947) focused only on the last period, the “contemporary age” (Zan, 1994: 258)

Accounting history literature in Italy starts around the year 1886 when Giovanni Cerboni⁴, the leading figure of the Tuscan School and the developer of the

logismografia, made a study which starts with a chronological survey on the Italian literature on bookkeeping and accounting. In his study he also mentioned the oldest records in accounting in Italy. In the same year another Italian author, Vincenzo Gitti transposed Luca Pacioli's *Tractatus* into modern Italian language and wrote a booklet about the accounting history. (Lemarchand, 2000; Napier, 2008).

After these first attempts of accounting history literature, Fabio Besta (1882), "the major intellectual figure in the Italian accounting" (Zan, 1994: 258), dedicated a big part of his work about accounting theory to the history of accounting. He was closely followed by Plinio Bariola (1897) and Vittorio Alfieri (1891), who also referred at the first stage of development of accounting thought in Italy, being part of the first group of scholars.

The 20th century started with the work of Giuseppe Brambilla (1901), also part of the first group of scholars, concerning the history of "contemporary" accounting. Important figures of this century were Onida (1947), Mellis (1950), Zerbi (1952), Masi (1952/1963), Giannessi (1954/1980), whose works were focused on historiography and accounting thought evolution across all the periods mentioned above. Melis (1950) was considered one of the biggest accounting historians from the continental Europe immediately after war (Lemarchand, 2000).

The study of Cinquini et al. (2008, p. 24), brings into the light the name of the Italian researchers that have published into international journals during the last decade of the 20th century and the first decade of the 21st century. Thus we could notice the important contribution of the last 20 years of accounting history in Italy, made by Luca Zan (1994/ 2002/2004). Along with him there can be mentioned also, Stefano Zambon (1990/1993/1994), Antonelli, Cerbioni and Parbonetti (2002), Cinquini and Marelli (2002), Bisaschi (2003), Quattrone (2004).

The authors from the 19th century and first part of the 20th century were mostly preoccupied by writing the history of Italian accounting thought based on the study of the original works (Zan, 1994; Cinquini et al., 2008: 5). The last decade into the accounting history was characterized by the development of NH, and works are more about giving frameworks (Zan, 1994; Vigano, 1994; Antonelli, 2004; Amaduzzi, 1997; Serra, 1997), biographies (Calzzoni, 1992; Cavazzoni, 1992; Amaduzzi, 1994; Antinori, 1994; Mari, 1994; Bianchi, 1995; Bruni, 1995; Caselli, 1995; Cavalieri, 1995), accounting profesion (Barone, 1999; Camodeca, 2002, 2003; Ferrari, 2003), public sector (Camodeca, 2001; Anselmi, 2003; Kunz, 2001), accounting in non-profit organizations and churches (Rossi, 1999; De Lucia and Ferrone, 2003).

4.3. Spain

Among other countries in which the accounting history emerged we can mention Spain.

López y López (1926) and Canizares-Zurdo (1933) were the first two works to be mentioned here. Both focused on a general accounting history perspective with small (or no) references to Spain. There is also mention in the literature reviews Antonio Goxens y Duch (1974), for having written one of the first Spanish works about the nineteenth century (Lemarchand, 2000).

Accounting history in Spain was not a tradition, but nowadays it is an important subject of research and this mainly because of an important personality, Esteban Hernandez Esteve (Carmona, 2002). He is the leading figure of accounting history from Spain. Hernandez Esteve has developed many papers based on the study of archives. His main interest was on the development of bookkeeping (1982, 1983, 1989) and on the development of public accounting, accounting in the Spanish Royal Treasury (1998, 1999, 2000). Carmona (2002) focused in an article on the work and biography of this "magister" of accounting history.

The number of Spanish publications in the accounting history area has increased after the 90s. The numbers of scholars and of researches from this country are overcoming the number of the ones from countries which had a tradition regarding accounting history (Germany or France, for example). This grew in interest has been arose by both the creation of an Association of Accounting Historians in Spain (*Asociacion Espanola de Contabilidad y Administracion de Empresas*) and a Journal (*De Computis*).

The period between 1992 and 2001 was the analysis of some articles which attempted to offer an overlook into the accounting history literature from Spain (Hernandez-Esteve, 1995; Boyns and Carmona, 2002).

A study of Hernandez-Esteve (1995) investigates the subjects most commonly addressed by the Spanish researchers. So there have been identify a preference during the period 1992-1994 for the study of Luca Pacioli, personality and work (Hernandez Esteve, 1993, 1994; Luna, 1994; Martin-Lamouroux, 1994; Garcia, 1994; Ruiz, 1994); focus on the sixteenth and earlier centuries (Donoso, 1992; Gonzalez-Ferrando, 1993, 1994); focus on the seventeenth and later centuries (Gonzales-Ferrando, 1993; Fernandez-Pena, 1993; Goxens, 1993)and some epistemological and methodological subjects (Jouanique, 1993). Apart of the subjects above mention we could notice that public accounting was a subject of interest for many scholars.

The accounting history from Spain is a research based on the archival study. There are many scholars

interested in accounting history; we have mentioned only a small part of them who were included in the articles we have studied.

4.4. France

In France, we can mention for the beginning of the accounting history literature: Lefebvre (1875), de Swarte (1885), Reymondin (1909) and Dupont (1925-1931). All their studies were mostly based on the Italian and German early accounting literature. Reymondin (1909) was a “bibliographer”, in the sense defined by Napier (2008), he set up a collection of French accounting books starting with 1543 until 1908 (Lemarchand, 2000). Dupon had several studies starting with the early ages of accounting to the Middle Ages, the Pacioli’s period but also the periods after Pacioli (1927/1928/1930) (Degos and Mattessich, 2003).

Going further in 1914, there is the French theorist Jean Dumarchey, who starts his “*Théorie positive de la Comptabilité*” (Positive Theory of accounting), with a significant historical introduction. Garnier’s (1947/1937) main interest was not accounting history but in the introduction of his work he presented a general history.

Other names mentioned by Lemarchand (2000) are: Pierre Garnier (1947), Claude Mériot (1973) and Camille-Charles Pinceloup (1975). Garnier (1947) and Princeloup (1975) are focused in their work on general history subjects and on the development of accounting thought. Mériot (1973) is interested in the history of public accounting. There can be included in this group also Rey (1979) whose focus was on recent ages in the accounting developments (Degos and Mattessich, 2003).

The research in France became more effervescent starting with the 90s. We mention in 1992 Durand, concerned in his work with the origin and the consequences of separating accounting into sub-disciplines (Degos and Mattessich, 2008). There is also the important contribution of Lemarchand. He focused on a wide range of subjects, such as: the general development of accounting in France, analysis of the armament expenses, the accounting for the trade with slaves, methodological papers. Along with him we mention Nikitin (1992) who started his studies in accounting history with a thesis about the development of industrial accounting in France. He has numerous papers focused on public accounting or methodological papers. Both authors have collaborations with Anglo-Saxons authors.

Furthermore in 1993 there is Gray and Presqueux describing the evolution of the French tableaux de bord and Pinceloup worked an extensive history of

accounting thought. Jouanique (1995; 1996) dealt with the treaty of Luca Pacioli, and studied also de la Porte.

Burlaud et al. (1996) retrospect the evolution of depreciation practices in Europe. Bouquin (1995) and Degos (1991) were interested in some biographies. Degos (2003, 2008) has developed also other subjects, such as the development of the accounting in France.

Important contributions has brought also Colasse and Durand (1994), dealing with French accounting theorists of the 12th century and Colasse (2005), also edited a book on the contributions of some 24 accounting authors (starting with Pacioli until 21st century) - (Degos and Mattessich, 2008: 432).

The subjects treated into accounting history literature from France are various and are following the international trend, but there are also some original themes (e.g. the commerce with the slaves). The list of the contemporary French accounting authors is long, as we have mentioned in other subchapters, the community of accounting history from France has become one of the largest from continental Europe. We would also like to mention here: Pierre Jouanique, Henri Zimnovitch, Anne Pezet, Nicolas Berland and Claude Bocqueraz.

4.5. Portugal

In Portugal, like in Spain and France, an increased attention to accounting history was manifested only starting with 90s. Although the first interests in accounting history occurred in the first decades of the 20th century. In the literature there are mentioned three “forerunners of accounting history in Portugal” (de Serra Faria, 2008, pp.355): Jaime Lopes Amorim (1969), Fernando Gonçalves da Silva (1959/1984) and Martim Noel Monteiro (1979).

The focus of the first accounting works was on the general accounting. Amorim (1969) presented an accounting which starts in ancient times, goes through Pacioli’s era and ends in 1970, with small references to Portugal. Gonçalves da Silva (1984) has published an article referring to accounting history in Portugal. Monteiro published in 1979 the book “*Pequena Historia da Contabilidade*” (Summarised History of Accounting), which was considered a great contribution to the accounting history from Portugal. There is a prize for the accounting history scholars from Portugal with the name of this author (de Serra Faria, 2008).

Faria (2008) in her study across the period between 1990 and 2004 identified an increasing number of papers into the accounting history from Portugal. The author discovered 283 contributions, considering published articles in national and international journals of profile, presentations in national and international

events, master and doctoral dissertations, works submitted for the prize “*Martim Noel Monteiro Accounting history Award*”.

Lopes de Sá’s “*Historia Geral e das Doutrinas da Contabilidade*” (General History Doctrines in Accounting) published in 1998 is the only book after 1990, focused on general accounting history issues. There can be found also some parts treating accounting history subjects in two other books from Portugal, one of Feereira and Regojo (1999) and the other one of Rodrigues (2000). So the contributions to the accounting history literature after 1990 were made mainly through articles (de Serra Faria, 2008).

Nevertheless we would like to mention here Delfina Gomes’s contribution to the accounting history both with her PhD thesis (2007) and with the articles and presentations in international events. Going further there is Lucia Lima Rodrigues (2003, 2004) with her interest in accounting profession and schools of commerce, or Guimaraes (1995, 2000, 2004, 2005) focused in general history and in biographies. Also interested in biographies is Ferreira (1995, 1999, 2000, 2006). – (de Serra Faria, 2008)

The subject treated by the Portuguese authors are following the international trend and are concerning the ones presented already at the beginning of this chapter.

4.6. Belgium

Belgium is not a big country but it gave important names to accounting history community, and important works to its literature. We will first mention here Raymond de Roover. He was an historian who made a step ahead in the evolution of the accounting history research, being interested in the study of the archives (Lemarchand, 2000; Degos and Mattessich, 2006).

His formation as an economic historian was influenced by the American culture, but he focused on European accounting history, in 1943 publishing his PhD thesis “*Money, Banking and Credit in Mediaeval Bruges*”. The information for the book was extracted from the medieval archives from Bruges. So, starting with him the accounting history literature began to be more diversified and to find new areas of development.

Joseph Vlaeminck, Ernest Stevelinck and Robert Haulotte are three very important names for the accounting history arena. In 1956 Vlaeminck wrote a general history of accounting “*Histoires et doctrines de la Comptabilité*” (History and doctrines in accounting) which is based on secondary data, mostly on Melis (1950) and de Roover (1943), but is the only one of this kind in French language (Lemarchand, 2000).

Ernest Stevelinck had been the initiator of the first international congress of Accounting Historians in 1970 in Brussels. He has left an important collection of old books which he had gathered during the years. This

collection is now in the library of the “Bibliothèque Universitaire” from Nantes University, France. Stevelinck together with Haulotte wrote many biographical papers and were the first translators of Pacioli in French (Haulotte and Stevelinck, 1975).

Our list will end for this country not before mentioning the active interest in accounting and audit history of Ignace de Beelde (2004, 2008).

5. Accounting history in English speaking countries

Studies, such as Carmona’s (2004) or Carnegie and Rodrigues (2009), evidence the fact that most of the works presented in international conferences or published in international journals are having Anglo-Saxons authors, and are referring mostly to the geographical area of the authors (U.K., U.S.A and Australia). One of the explanations for the abundance of the works in the accounting history literature written by English speaking authors can be that nowadays “Anglo-Saxon researchers benefit from the substantial advantage of being able to write in the language universally accepted as the medium for dissemination of research in business and accounting” (Cinquini et al., 2008, p. 4).

“English-speaking literature” emerges only around the year 1900, so after the first works from continental Europe (Napier, 2008). Among the first references to accounting history in an English speaking country there was the Scots writer Robert Collison (1683), who started his work with some points back into accounting history (Carnegie and Napier, 1996, p. 9).

The first real references into accounting history can be attributed to Benjamin Foster (1852) with “The origin and progress of book-keeping”, Beresford Worthington (1895), Richard Brown (1905) and Woolf (1912) - (Napier, 2008). The Anglo Saxon trend was headed towards the accounting personalities and accounting profession. Hatfield (1924), an important accounting personality, not a specialist in accounting history, uses accounting history for promoting the inclusion of this subject in the curricula of the universities.

In 1933 the one of the most significant accounting history book in English language was written by Littleton, “*Accounting evolution to 1900*”, in which he presented an evolution of accounting considering the external factors (such as: money, private property, credit, commerce...) as main contributors to the development of bookkeeping and accounting.

Accounting history has become a subject of interest for many scholars and non-accounting persons starting with the 1930-1940. Yamey (1949) is one of the accounting historians of those ages. He had an interest in old accounting treaties, which he studied in several languages. In 1950s there can be mentioned Baxter

(1956), Solomon (1956) and Edey (1956), all with important studies in accounting past.

The decades after 50s are representing an evolution into the accounting literature from English arena. This period is one characterized by a wide range of subjects and many authors. The interest into this discipline is also sustained by the increased number of journals publishing accounting history papers, also by an organizational interest. In 1968 American Accounting Association has set up a Committee on Accounting History (Napier, 2008, pp. 35).

The presentation that we have made here is succinct; it is only a short intrusion in the accounting history from the English speaking countries. Nowadays the community of accounting historians is dominated by the English speaking academics such as: Previts, Carnegie, Napier, Parker, Evans, Zeff, Coffman, Walker...and the list can continue.

6. Accounting history literature in Romania – works, authors and characteristics

As we have seen in the previous sections there has been a significant amount of accounting history literature written and published at an international level. Historical research, as we noted, has gained a broader horizon and it is today the heritage from the continental Europe. Even so there are countries, like the ones from Eastern Europe in which there is a scarcity of this type of literature.

Following our study we have noticed the paucity of references in accounting history research from Romania. Very little is known at the international level about the historical research in accounting field from Romania. We identified two reasons of this lack. Firstly the literature in this research area is underdeveloped. Secondly everything that was written before 2007 was in Romanian language.

In his study from 1997, Ionașcu was saying that the accounting history works from Romania are very few (recognizing in his literature review only C.G. Demetrescu, 1974 and Rusu and Cuciureanu, 1981). In 2013 this area gained some more works and scholars. During the last 5 years some papers were wrote and published in international journals or proceeding of the international conferences/ congresses (Tiron-Tudor and Muțiu, 2007; Farcane and Popa, 2008; Zelinschi, 2009; Albu et al., 2010; Tiron-Tudor and Mățiș, 2010; Barbu et al., 2012; Fărcaș et al., 2012). Nevertheless the number of the works is reduced and the subjects and sources to explore are numerous.

Romanian accounting history has his own stages of development. Being a short history, compared with Italy, Germany and other west European countries, the first stage begins with 1837. There have been given different stages of development in the accounting field from Romania (Voina, 1932; Rusu, 1991; Ionașcu, 1997; Calu, 2005; Dobroțeanu, 2005; Farcane and Popa, 2008; Barbu et al., 2012) which can be resumed as it follows:

- a first stage of the development of accounting literature in the national language
- a second stage characterized by the maturation of the Romanian thought (Rusu, 1991; Ionașcu, 1997)
- a third stage which was called in the literature the “encirclement” of accounting (Calu, 2005; Farcane and Popa, 2008)
- a fourth stage which is characterized by the “new system of accounting”, and by the normalization and standardization of accounting in Romania

In the table below there are illustrated the different stages proposed by each author:

Table 2. Different stages of accounting history in Romania

Authors	Periods				
Voina (1932)	Before 1202	1202-1494	1494-1600	1600-1795	1795-1930
Rusu (1991)	Before 1837	1837-1901	1901-1948	After 1948	
Ionașcu (1997)	1837-1900	1900-1947	1947-1990	After 1990	
Calu (2005)	1837-1907	1908-1948	1949-1989	1990-2000	2001-2007
Dobroțeanu (2005)	1837-1900	1900-1950	1950-1990	1990-2000	After 2000
Farcane and Popa (2008)	Before 1837	1837-1907	1908-1948	1950-1990	After 1990
Barbu et al. (2012)	-	1900-1950	1950-1990	1990-until present	

Source: Authors projection after Barbu et al. 2012

The first author who brought the European tradition in Romania was Professor Dumitru Voina. In 1930 Voina wrote his PhD thesis, “*Stages in the evolution of accounting*”⁵, at the Academy of High Commercial and

Industrial Studies from Cluj-Napoca. He was also the first one proposing some stages of development of accounting, not referring to Romania, but to the international accounting (see table 2). He developed a

longitudinal study, devoting only little space for the evolution of Romanian accounting. This is explained by the fact that the history of accounting in Romania at that point was only around 100 years old. What he mentioned though, were the supposed circumstances of how double entry arrived in Romania. He supposed that the diffusion of double entry in Romania was possible throughout the commerce and the commercial relations that Romanians had with people from Venice and Genoa.

He used an evolutionary framework in presenting the development of accounting from the early signs on the rocks, the period of Pacioli and his treaty; also he noted the legend of the first bookkeeping book (using the German literature, Gustav von Erlach). Mostly Voinea presented the evolution of accounting in Italy and Germany. The contribution of Voinea is huge, because it is a starting point for further literature. It is a book written under the influence of the German school⁶, and the references are from different international authors, mostly German and Hungarian.

After this first work, C.G. Demetrescu, professor at the Academy from Bucharest, wrote two books dedicated to the study of accounting history. One was concerned with the analysis of the development of accounting literature in Romania (1947), and the other one under the general title "*Accounting history*"⁷ (1972), presenting the development of double entry bookkeeping and accounting from the ancient times in an international context, having also a chapter about Romania.

In the "Critical history of Romanian accounting literature" Demetrescu (1947) mentions that this is the first book which analyzes the evolution of accounting literature and thought in Romania. In the introduction the author advances the idea that accounting history studies are needed in Romania, because in many other countries similar studies have inspired researchers to test new hypotheses and develop new ideas:

"For the first time in our special literature there has been made a comprehensive study which regards the evolution of Romanian accounting thought starting with the first printed book and until today."⁸ (C.G. Demetrescu, 1947: 1, translated).

Demetrescu's book from 1972 was well documented having many international references (Italian, French and German), and following the studies made at the international level in the accounting history development of accounting thought.

In 1981, Dumitru Rusu and Ștefan Cuciureanu made a significant contribution to the accounting history literature in Romania with the translation of the second edition of Pacioli's treaty. In the introduction of their book, they presented two other studies: one concerning the spreading of accounting after Pacioli and the other

one focused on the beginning of accounting thought and doctrines in Romania (Ionașcu, 1991).

Accounting history literature has developed more only after the end of the communist period. So starting with 1990s Dumitru Rusu coordinate the writing of "Fra Luca di Borgo and the accounting doctrines in the Romanian economic culture"⁹ (1991), which represented an extensive work in the accounting history literature from Romania. This study was inspired from the works made before, and we could find in it, for example, many of the ideas expressed by Dumitru Voinea in his book (1932).

Rusu's work is different by other works made in accounting history until and after then because he insists on the contributions of the scholars from Transylvania to the development of accounting in Romania. This can be explained by his affiliation to the accounting school from Cluj-Napoca from the beginning of the 20th century.

Ion Ionașcu, from the Academy of Economic Sciences from Bucharest, in 1997, in his philosophical work on accounting (*The epistemology of accounting*, 1997) devoted a chapter to the evolution of accounting thought in Romania. He agreed that:

"Accounting is not only a social technique, an instrument for modeling and managing the economic transactions, but a reflection area with the aim of building notions, concepts, hypothesis, in other words to formulate theories"¹⁰ (Ionașcu, I., 1997:175, translated)

Ionașcu together with Daniela Artemisa Calu (Ionașcu and Calu, 2002) were the first ones from Romania, who tried to explain in an article why studying accounting history matters. The ideas of Ionașcu are very well aligned to the ones from the international accounting history community:

"...the evolution of Romanian accounting thought must be analyzed in the national historic context in relation with the evolution in the accounting area on the international level."¹¹ (Ionașcu, 1997:175-176, translated)

The historical study made by the economist Radu Ramil (1996), proves the fact that accounting history became a field of interest also for practitioners. The study presents the development of accounting in rapport with the changes in the economic-political environment during the 19th and 20th century.

Nevertheless the thesis of Laurențiu Dobroțeanu (2005), from the Academy of Economics from Bucharest, was appreciated by Nicolae Feleagă¹², as being the most complex and well documented historical work in accounting field ever since, in the Romanian literature (Dobroțeanu, 2005, pp.9). The author is proposing (like earlier Demetrescu did) an evolutionary study. He starts in his book with the Mesopotamian era.

He also goes into the feudalism from Britain, China and Orient. The most of his study is devoted to the development of accounting in a capitalist system in all its forms (commercial capitalism, industrial capitalism, financial capitalism, corporatist capitalism).

The framework which he proposed for studying the accounting development in an international context follows Werner Sombart's¹³ thesis, which says that accounting development is closely related with the development of capitalism, being actually a consequence of this economic system. This thesis was widely criticized. Dobroțeanu refers to Romanian accounting development only in a small chapter mentioning the main important moments in the development of accounting thought in this country and proposing some stages of development (see table 2). He was the first author who uses, when speaking about the group of professors of accounting from the Academy from Bucharest and from Cluj-Napoca, the expression "accounting school", though without explaining what it really means.

Daniela Artemisa Calu, also from the Academy of Economics from Bucharest, in 2005 published her accounting history PhD thesis. Like the works abovementioned, Calu presents an evolutionary work of the international context but always in relation with the national one. Each chapter presents the trends in the development of accounting at an international level, referring in the end at the situation at that time in Romania.

The originality of his work is given by the framework she is suggesting for studying accounting history. Calu proposes two concepts in explaining the evolution of accounting thought, and practice, the concepts of heredity and "tanatogenesis"¹⁴. In our opinion this is the first major project from the 21st century which develops the history of accounting in Romania in deep.

We would like to mention in our overlook into the Romanian accounting history literature, also the work of Emil Horomnea (2011). He is the follower of Dumitru Rusu from the Faculty of Economics from Iasi¹⁵. The book is a very original and philosophical overlook into the accounting past and present. The author starts the study with Pacioli's era and ends with the actual problems in accounting in its new international perspective.

7. Where is accounting history from Romania going? Instead of conclusions

In the last few years there has been an "expansion" of accounting history in Romania mainly through some articles. The variety of topics treated in those articles are following the international trend but are adapted to

Romanian context: the importance of accounting history research in Romania (see Ionașcu and Calu, 2002); the emergence of accounting profession in Romania (see Tiron Tudor and Muțiu, 2007; Zelinschi, 2009; Mățiș *et al.*, 2012); normalization and standardization (see Farcane and Popa, 2008; Albu, Albu and Alexander, 2010; Barbu *et al.*, 2012); some elements of accounting in the 19th century in Transylvania (see Tiron Tudor and Mătiș, 2010).

In analyzing the Romanian literature existent until now in the accounting history field we considered some reference points: subject, methodology, theory/framework and the period analyzed, for helping us to make some critical observations.

Taking into consideration the reference point "accounting history subjects" first of all we can conclude that Romanian accounting history literature is characterized by the evolution of accounting thought. Also, there is a preference, in the first works developed, for treating the accounting evolution mainly in an international context referring to Romania only in small chapters.

The first work which devoted the entire space to the development of accounting thought and literature in the Romanian context was the one of Demetrescu (1947). Starting with the 1990s the authors are more concerned with the development of accounting thought and accounting problems in the Romanian context. The main international influences that could be noticed were the German, Italian and French ones.

Referring actually to the content of the works, references are made to the first book of accounting written into Romanian language in 1837 by Emanoil Nechifor. Actually this book represents the starting point in the development of accounting thought in Romania.

The accounting theories that were developed during 1930-1940 by the professors from the two institutions of higher education in the accounting field from Romania, the Academy from Bucharest and the one from Cluj-Napoca, were also fruitful subjects for the authors' abovementioned. The dialogue between the two schools represents an important stage in the development of accounting thought from Romania.

The research methodology used in most of the studies is the longitudinal analysis. The studies are based on prior national and international literature and on the analysis of the original works. The first and only paper which mentions the study of the firm archives is an article of Barbu *et al.* (2010/2012), but in the references we couldn't find which archives they had studied. The study of Barbu *et al.* (2012) proposed the use of the neo-institutional theory for explaining the evolution of the regulation in accounting from Romania.

The use of an original framework emerged in Calu (2005) who employed two concepts from biology, heredity and tanatogenesis, for explaining the occurrence of accounting terminology and concepts.

Looking at the periods that were analyzed we can note that, mostly, the authors are starting with the early signs of accounting and going until their present days. Emphasis is on the period 1837-1990, but also after the communism period, trying to surprise the actual problems.

We didn't take into consideration as a reference point the affiliation of the authors, but we could observe that, with small exceptions, they are from the accounting school from Bucharest. The Transylvanian school is represented by Voina (1932), Rusu (1981, 1991) and by some articles (Tiron Tudor and Muțiu, 2007; Tiron Tudor and Mățiș, 2010; Fărcaș et al., 2012).

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Notes

¹ Prosopography – "the study of features shared by groups of historical players that may help shed light on their value systems; e.g., social and family backgrounds, careers, religious and political affiliation" (Cinquini et al., 2008: 2)

² (Philosophy) any of a group of philosophical doctrines that share the monistic view that material objects and the external world do not exist in reality independently of the human mind but are variously creations of the mind or constructs of ideas.

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Acronyms:

AHR – Accounting History Research

NAH – New Accounting History

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³ Napier (2008) names in his article, “*Historiography*”, the first accounting history writers “bibliophiles”, Kheil being one of them.

⁴ Cerboni was the finance minister of the Italian Republic. He implemented the *logismografia* in the Italian public accounting, but it was quickly abandoned.

⁵ *Faze în evoluția contabilității*

⁶ The legend says that the well known discoverer, Marco Polo original from Venice, was the one that brought the knowledge of double-entry bookkeeping in Genoa (Das Märchen von der doppelten Buchhaltung, Gustav von Erlach, 1904)

⁷ *Istoria contabilității*

⁸ *Pentru prima oară apare în literatură noastră de specialitate un studiu complet privitor la evoluția gândirii contabile românești de la prima carte tipărită la 1837 până astăzi.*

⁹ *Fra Luca di Borgo și doctrinele contabilității în cultura economică românească*

¹⁰ *Contabilitatea nu este doar o tehnică socială, adică un instrument de modelare și gestiune a tranzacțiilor economice, ci și un domeniu de reflecție, cu scopul de a construi noțiuni, concepte, ipoteze etc., altfel spus, de a formula teorii.*

¹¹ *...evoluția gândirii contabile românești trebuie analizată în contextul istoric național corelat cu evoluțiile domeniului contabilității pe plan mondial.*

¹² A great professor of accounting from the Academy of Economic Sciences from Bucharest, who was involved in the reform of the Romanian accounting system after the 1990

¹³ A German economic historian (1863-1941), known for his interest in socialism and capitalism. In his career Sombart was an adept of Karl Marx, but later he became one of his main critics. One of his main works is the history of capitalism: *Der Modern Kapitalismus* (<http://biography.yourdictionary.com/werner-sombart>, accessed on 16th February 2013)

¹⁴ “Tanatogenesis represents the —study of signs, conditions, causes and nature of death. We borrow this concept from biology and apply it in connection with the disappearance of an accounting concept or an accounting practice. Applied to accounting, tanatogenesis is the study of the causes and processes that lead to the disappearance of an accounting concept or practice.” (Calu et al., 2009, pp. 832).

¹⁵ Horomnea was a student of Dumitru Rusu and he contributed to the book written in 1991, when he was only a Lecturer.