

**Plenary Session 5**

**Historiography for Accounting: Methodological Contributions,  
Contributors and Thought Patterns: 1983 to 2012**



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**ABSTRACT**

The historiography underpinning accounting history research has received much attention in recent decades. The concern of this study is to examine a total of 61 contributions, published in the English-language, which have appeared in the literature on historiography for accounting between 1983 and 2012. The study's aim is three-fold: 1) to review the relevant literature and identify key developments and trends during this period of 30 years; 2) to identify the contributors to this literature, including collaborating authors, and their publication outlets; and 3) to analyse citations made to earlier contributors by subsequent scholars within this time period to assist in identifying individuals or groups who have gained traction in proposing particular approaches or directions to accounting historiography. Comments relating to certain key thoughts or issues in accounting historiography at the time of writing are also provided.