

# Revisiting approaches in historical accounting studies towards a research agenda in Brazil

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## Abstract

**Objective:** Revisit Brazilian studies in accounting history to propose a research agenda to provide opportunities for knowledge development based on under-researched approaches from the international literature.

**Method:** We adopted a bibliographic approach to map the existing research. We retrieved 34 master's dissertations, 14 doctoral theses, and 114 papers over forty years (1980-2021). Later, we performed data categorization based on the existing approaches indicated in the international literature to reveals research trends, gaps, and opportunities.

**Discussion:** Our findings indicate a continuous trajectory sustained on receptivity, broad focus, and the potential to develop alternative knowledge in historical accounting studies in Brazil. We noticed that some approaches are more explored, for instance, the general, institutional, and evolutionary history of accounting thought – while others still accommodate meaningful opportunities for contributions. Among the under-explored approaches, we highlight prosopography, biography, and comparative international history, representing opportunities for the development of new research in the field.

**Contribution:** The study provides the first extensive and complete database revealing the advancement of the approaches in Brazilian accounting history. It also brings studies (thesis and dissertations) often disregarded due to restricted journal listings. The results expand knowledge about the potential of different historical approaches still to be developed in Brazil.

**Keywords:** Accounting History; Historical Approaches; Research Agenda; Brazil.

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## Introduction

The History of Accounting is “the study of evolution in thought, practices and accounting institutions in response to changes in the environment and needs of society,” according to AAA (1970, p. 53). More recently, Carnegie and Napier (2012) pointed out the potential of history to examine the influence of the emergence of accounting on individuals, organizations, and society over time and within the economic, political, and social contexts.

Historical approaches allow us to know the evolution of accounting practices and reflect on their progress and transformation (Napier, 1989). In its tradition, accounting history has expanded analyses on accounting policies and standards definition, assisted in the development of longitudinal empirical evaluations, and contributed pedagogically to the disciplines that form the scientific field (Previts, Parker & Coffman, 1990b).

Accounting historical research has been consolidated over time due to the expansion in the number of published papers, the creation of journals dedicated to the theme (Peleias et al., 2007; Fowler & Keeper, 2016), and worldwide conferences that opened relevant international spaces (Faria, 2006, 2011; Barbedo, 2014). In this context, the interdisciplinary movement has catalyzed the growth of historical research since the 1980s as academics who already had other academic backgrounds, such as sociology, political and organizational theory, education, law, and history - could apply their other training in different disciplines to broaden the understanding about accounting (Carnegie & Napier, 2012).

From this process, interpretative and explanatory possibilities emerged beyond the economic domain, emphasizing social, cultural, political, and ideological (Faria, 2006). This transformation recognizes and expands the idea that accounting is more than a measurement technique aimed at controlling economic phenomena (Carnegie & Napier, 2012). Accounting materialized as a human practice that develops through the interaction of individuals in a social context, with actions and experiences that accumulate and shape the way we understand it today (Carnegie, McBride, Napier & Parker, 2020; Carnegie & Napier, 2012).

Therefore, accounting history makes it possible to revisit the past and develop reflections on current practices, besides enabling discussions about positions, roles, attributions, and implications of accounting for society. However, Napier (2009) points out some necessary activities to

access archival evidence, such as (i) identifying documents of possible interest in frequently scarce catalogs; (ii) deciphering the ancient writing; (iii) being aware of the difficulties that result from interpreting the items in their original context; and (iv) recognizing that the survival of specific records is the result of a combination of deliberate selection (and suppression).

While recognizing accounting as social technology (Carnegie & Napier, 1996), this paper maps, consolidates and discusses accounting history research published in the Brazilian context drawing upon the approaches presented by international literature. It encompasses both Traditional Accounting History (TAH) and the New Accounting History (NAH) perspectives. To this end, we raised a bibliographic corpus that includes 34 master’s dissertations, 14 doctoral theses, and 114 scientific articles distributed over 40 years. We categorized this material to reveal trends, gaps, and opportunities to propose a research agenda on accounting history.

Similar to Carnegie and Napier (2012) we hope our research agenda proposition may stimulate and expand possibilities of accounting history research with different approaches and theoretical frameworks, whether in TAH or NAH. Our interest is not to signal how different groups focus on the development of historical investigations or how they differ epistemologically (see Napier, 2006). Considering the existing literature, we built a conciliatory and comprehensive agenda to point out different latent epistemic perspectives and contexts. In addition, given the broad time frame and database, we hope to expand the contributions from recent studies such as Sayed, Cornacchione, Nunes, and Souza (2019) and Schmidt and Gass (2018).

In the following sections, we discuss the trajectory of historical research in accounting and present its typologies and approaches. Next, we present the methodological path and the corpus of data. Soon after, we address the main discussions in the Brazilian context. Finally, we propose a research agenda that encourages the engagement of Brazilian researchers in historical research in accounting.

## 2 Research Approaches in Accounting History

### 2.1 Accounting History of Path and Study Justifications

The reasons for the development of accounting history

intrigued several researchers (see Littleton, 1933; Carnegie & Napier, 1996; Faria, 2006; Napier, 2009). The first writings in English, according to Napier (2009), reveal interest in accountants, especially Brown's "A History of Accounting and Accountants" (1905). Littleton's "Accounting Evolution to 1900" study (1933) is the most influential English-speaking work in the history of pre-war accounting. Littleton (1933)'s work, teleologically, accounts for the progress based on double-entry treaties in modern capitalist economies (Napier, 2011). Littleton (1933) shaped the field by ratifying that historical research develops general theories of changes in accounting as a response to changes in the external environment (Carnegie and Napier, 1996).

In the 1950s and 1960s, there was an increase in historical studies with the establishment of new academic journals (Napier, 2009). Institutional interest increased after the creation of an Accounting History Committee in 1968. In the USA, the Academy of Accounting Historians started in 1974 and the Accounting Historians Journal in 1977, while in Great Britain, the journal of the Accounting History Society emerged in 1972 (Napier, 2009).

On the one hand, the Accounting History Committee presented its justifications for studies of the history of accounting, regarding its (i) intellectual order, aiming at understanding the development of accounting practices and institutions and actions that influenced significant changes in economic and commercial history. It also had utilitarian justification by seeking the origins of concepts and institutions to interpret the impact on current decisions (AAA, 1970, p. 53). On the other hand, John R. Edwards (see Faria, 2006) presented other reasons for studying the history of accounting at the 1999 European Accounting Association Congress: (i) recreational, out of curiosity or pleasure; (ii) intellectuals, for favoring to understand the past, explaining the genesis of current practices and problems; and (iii) predictive, by establishing analogies, easing future occurrences with viability.

Other authors have addressed the development of research on history in accounting since its inception, such as Parker (1965), Mattessich (2003), and Napier (2009). Parker (1965) did a comprehensive bibliographic survey based on books, general histories, and notes. These studies covered several topics associated with the productions of Yamey, Roover, and Littleton. Mattessich (2003) conducted extensive research on scholars from the 19th and early 20th centuries, verifying the Italian and German influence until the appearance of the history of English-language accounting. The author also indicated

the presence of various national research traditions in countries such as France, Belgium, Netherlands, and Spain, also an emerging interest in Japan.

By critically revisiting this development, Carnegie and Napier (1996) summarized three reasons for the past of accounting to be studied. First, the ancient authors saw in the longevity of accounting a way to convince the reader of the value and relevance of the methods they intended to disseminate. These authors included a brief accounting history to give a taste of the "end of history". Second, emerging professional associations sought to value the social status of accounting professionals, with the idea that "accountants had deep roots and a long-term ethic". Third, early 20th-century academics aimed to ensure the legitimacy of accounting as a university discipline by presenting a concise historical introduction in the manuals and thus claiming a secular authority of accounting practice (Carnegie & Napier, 1996).

Similarly, Napier (2009) reported the development of accounting history since the 19th century, with themes and issues related to "historical art", such as the nature of evidence, the role of theory in research, and how accounting history is communicated. The author described a profile of bibliophiles to these early accounting historians, "fascinated with reading and, in some cases, collecting early books on accounting and commercial practices". Some works were translations of essential accounting books into native languages, constituting one of the most significant historiographical trends, and translations of books such as Luca Pacioli, which still occur (Napier, 2009, p. 7).

In the 1980s, the first NAH writings challenged the trend to see the past serving the "evolution" of current practices. Examples include publications in the journal Accounting, Organizations and Society (AOS) of the articles "The Normative Origins of Positive Theories: Ideologies and Accounting Thought" (Tinker, Merino & Neimark, 1982) and "On Trying to Study Accounting in the Contexts in Which it Operates" (Hopwood, 1983). Within this new vision, the Marxist and Foucauldian perspectives stand out.

According to Napier (2006), the contribution of NAH is remarkable in AOS. The publications generally presented two theoretical perspectives that became dominant in the journal: the political economy of the accounting vision associated with Tinker (1980) and Tinker et al. (1982) and the analysis influenced by Foucault from the research introduced by Burchell, Clubb, and Hopwood (1985) in

his analysis of the “value-added episode” in the British financial report (Napier, 2006, p. 446-447). The studies promoted a better understanding of the various accounting roles in society and the nature of the accounting profession (Napier, 2006).

In an analysis by Accounting History (1996-2015), Fowler and Keeper (2016) found changes in thematic and sectoral coverage and the number of countries involved with the journal. They noticed a decline in the predominance of certain scholars, accompanied by an increase in the variety of nationalities in terms of authorship and context (Europe, Asia, and other regions).

Similarly, to discuss the future of historical research, from the publications of Accounting History (1996-2015), Ferri, Lusiani, and Pareschi (2018) verify that research abandoned a technical and regulatory perspective of traditional history and began to relate accounting practices with social issues such as race, gender, religion, and politics. Besides enabling discussions in other contexts and perspectives, the increase in the NAH also added to the theoretical and methodological diversity.

Finally, accounting history research gained traction and a growing maturity due to thematic, contextual, and approach diversity (Carnegie, 2014), with the publication extending to prominent journals such as Accounting, Auditing and Accountability Journal (Australia), Critical Perspectives on Accounting (USA), Accounting, Organizations and Society (UK), Accounting Review (UK), Accounting History (Australia), Accounting Historians Journal (USA) and Accounting History Review (Canada-UK).

**2.2 Forms and Approaches to the History of Accounting**

Following Napier (2009), we recognize that TAH seeks to understand accounting with a set of procedures and practices involving the study of original accounting records, or secondary literature, aiming to explain or describe the accounting phenomena. Theoretical explanations can be economical and social. Most studies focus on technical issues, such as the details of accounting practices and the form and content of the records, going beyond the simple description, and expanding understanding.

On NAH, the research turns to how accounting affects individuals, organizations, and society (Miller, Hopper & Laughlin, 1991). NAH seeks past sociopolitical and ideological contextualization aiming at critical, interpretative, and multidisciplinary analysis. In this sense, “accounting must be understood in the context in which

it operates as a local phenomenon in space and time” (Carnegie & Napier, 1996, 7). Much of the NAH emerged between the 1980s and 1990s, with the evident influence of Marx and Foucault.

The NAH expanded the interpretative and explanatory possibilities in new fields: social, cultural, political, and ideological (Miller, Hopper & Laughlin, 1991; Faria, 2006), relegating to the background the economic and technical approach, which constituted the “traditional” approach main focus. In this sense, Napier (2006, p. 21) suggests that the “expansion of accounting conceptions” and the “expansion of arenas for accounting” are two essential characteristics of the NAH. Figure 1 summarizes the characteristics of the TAH and NAH approaches:

Traditional History of Accounting	New History of Accounting
It adopts the positivist view of the facts.	It adopts a critical and interpretative view of the facts.
It considers only the economic and technical contexts of accounting.	Emphasis on perceiving accounting as a social practice and predominantly as a cultural phenomenon.
	Interpret accounting in its operational context as a phenomenon located in time and space.
Accounting as a neutral tool.	Accounting is seen as a mastery instrument.
Accounting information as a mere input in a rational decision-making process.	They prefer to focus on the structure and use of accounting information for control and coercion.
“Whig” and ahistorical vision, where the past is a shadow or simulacrum of the present.	Rejects the narrative of relentless progress - from “primitive” to “sophisticated” - having the triumph of the present concealing the failures of the past.
	Skeptical regarding the use of concepts such as “evolution”, “progress”, and “origins” in their analyses.

**Figure 1.** Characteristics of Accounting History Approaches. Source: Adapted from Carnegie and Napier (1996) and Hernández Esteve (1997).

Other more moderate perspectives (disconnected from political sociology) employ complex theories, such as institutional and agency (Faria, 2006). Thus, accounting history has presented several themes and approaches in its literary production. Through this research, it is possible to develop an in-depth understanding of the past of accounting and expand discussions about its future (Carnegie & Napier, 1996). These approaches were classified by Previts, Parker, and Coffman (1990a) in areas of study that can guide the conduction of projects: databases, biography, development of accounting thinking, general history, critical history, institutional history, and historiography. Figure 2 shows the concepts of each of these approaches.

<p><b>Databases (chronologies, bibliographies, and taxonomies):</b> The primary purpose is to support the development of current and future research through the availability and assignment of sources and reference information, allowing the researcher access to a set of information on occurrences, dates, times, articles, sources and related publications.</p>
<p><b>Biographical study:</b> The researcher should analyze original documents based on published works, discourses, archive material, and personal correspondence about influential personalities who cooperated for the progress of accounting, identifying the main influences on the individual's thinking, such as the family environment, school education, and profession.</p>
<p><b>Study in development of accounting thinking:</b> Seeks to recognize, articulate, and explain the role that individuals and organizations play in the progress and dissemination of knowledge, aiming mainly to improve the understanding of research, teaching, and accounting practice in response to the transformations of the environment.</p>
<p><b>General history:</b> It is based on a broad temporal perspective, evidenced in different themes, such as the development of the profession in a given country or the progress of an area of discipline.</p>
<p><b>Critical history:</b> The area of accounting is interpreted by its researchers as a meaningful and exciting activity, being observed as a social and political activity, reflecting and influencing, together, its economic, institutional, political, and social environments, and not simply as a technical and neutral process.</p>
<p><b>Institutional history:</b> Implies the observation of records, correspondence, memoranda, newspapers, minutes, and internal reports of an institution, understood there as an event, law, custom, profession, entity, or other organization. Most investigations are elaborated on and supported by the studied institution. The researcher should be careful not to allow the influence of a dominant coalition and to achieve some event distancing.</p>
<p><b>Historiography:</b> It is defined as the study of the writing of history, which comprises its theory, development, and methodology, and can provide guidance and evaluations of state of the art. Research is still limited since research in accounting history is still recent.</p>

Figure 2. Approaches by Areas of Study.

Source: Adapted from Previats et al. (1990a).

Other approaches emerged following the research progress and the expansion of discussion spaces, especially with the NAH (see Figure 3). It recognized new relationships with archives, documents, and institutional material, also various possibilities for analyzing them (Carnegie & Napier, 1996, 2012; Carnegie & Potter, 2000; Carnegie, 2014).

<p><b>Studies of surviving business records of companies:</b> They are necessary not only to document historical accounting practices but also to know how and why accounts were prepared and used. Sometimes, these studies are restricted to an in-depth analysis of a single organization over a relatively long period and may involve the identification, analysis, and evaluation of accounting records.</p>
<p><b>Use of accounting records in the history of business:</b> Is interested in developing a systematic investigation of companies based on their records, which, in turn, are considered essential sources for the researcher of business history. It covers a contextual analysis of the archives from social aspects of the time.</p>
<p><b>Prosopography:</b> It involves examining the identical characteristics of a group of historical celebrities through the collective study of their lives. This type of research focuses on presenting the certainties related to a set of characteristics of a group of people, such as social and family influences, careers, and political connections.</p>
<p><b>Public sector accounting:</b> The approach focuses on public institutions as a good prospect, given the availability of preserved and longer-lasting files/archives rather than private-sector ones. It enables access to a diverse set of primary data and a series of documents, official reports, and secondary sources.</p>
<p><b>Comparative international accounting history:</b> Aims to tell stories regarding the accounting past from a global perspective, seeking to identify, explain and interpret differences and similarities between phenomena in different contexts.</p>
<p><b>Innovative methods of research in accounting history:</b> It seeks to elaborate an increasingly dense interpretation of what constitutes the "archive". The widening of interpretations based on expanded evidence may be one of the main methodological innovations, alongside the use of oral history, which is based on oral reminiscences of individuals interviewed by the historian.</p>

Figure 3. Complementary Approaches in Accounting History.

Source: Adapted from Carnegie and Napier (1996, 2012), Carnegie and Potter (2000), and Carnegie (2014).

More recently, Carnegie and Napier (2017) highlight the scope of historical studies beyond conventional economic and functionalist explanations, encompassing the vast possibility of ideas, theories, and methods as an interdisciplinary and critical perspective in historical accounting. Historical evaluations go beyond financial reports to include any informational record as a source of investigation, i.e., organizational files and their social impacts facing a particular social context.

By rescuing discussions already developed (Carnegie & Napier, 1996; Carnegie, 2014), Carnegie and Napier (2017) indicate Narrative, Documentary Analysis, Micro History, Oral History, Biography, Prosopography, and Comparative History as methodological possibilities. It reveals that accounting is not situated in a timeless context and that understanding the past provides a point of reference for contemporary practices. It also enhances widespread awareness by incorporating social, political, and economic issues and recognizes accounting as a social practice beyond the domain of accountants.

### 3 Methodological Path

In our study, we followed the guidance of Bauer and Aarts (2002, p. 55) that the selection that composes the corpus of data can offer a wealth of information when adopting the following steps: "a) selecting preliminary; b) analyze this variety, and c) enlarge the corpus of data until no more variety is discovered". Thus, to establish the corpus of data, our survey of the bibliographic material accessed, throughout April 2021, the Brazilian Digital Library of Theses and Dissertations (BDTD) and the institutional repositories of Brazilian universities, which allowed the collection of dissertations and theses on "History" in "Accounting." Peer review papers were obtained from the SPELL Platform and on the individual pages of some accounting journals (between February 2019 and April 2021).

To map scientific papers, we initially selected national accounting journals qualified by the Sucupira Platform (Qualis) in the triennium 2013-2016. Accounting journals were those that fall within the evaluation area of CAPES (MEC) as "Public and Business Administration, Accounting Sciences and Tourism" and that have the terms "Accounting" or "Controllership" in their names, totaling 48 journals distributed in all statements (see Figure 4).

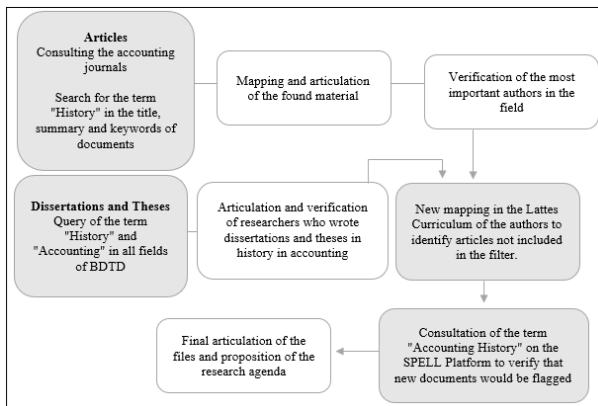


Figure 4. Steps in Material Mapping in data basis.

Source: Own elaboration.

From this sample, we began to search for articles that discussed accounting history on the journal’s electronic pages. The term “History” appears in documents’ titles, summaries, or keywords. After analyzing and categorizing, we checked the references to verify which authors stand out in the field. Based on this identification, we consulted the researchers’ Lattes Curricula to chase the papers published in Brazilian journals that did not fit the previously applied filter.

We take this moment also to visit the Curricula of masters and doctors who have written dissertations and theses with historical approaches to evaluate the publication of these researchers and observe if there are new studies to be included. Finally, the term “History of Accounting” was consulted in the title, abstract, or keywords in the SPELL Platform to verify if new searches would be localized, being possible to observe that all were already included in the mapping performed so far.

It is noteworthy that the criterion for including material in the database was that it was published in Brazil and was available for consultation. Hence, we gathered a large amount of material for analysis to reduce the impact of editorial gatekeeping and ranking classifications (i.e., Brazilian Sucupira Platform - Qualis). Rankings and editorial practices may penalize research that brings contributions to the field (like Mendonça, Cardoso, Riccio & Sakata, 2008; Lins, Nascimento, Bernardes & Sousa, 2014; Gomes, 2021).

The bibliographic corpus totaled 34 master’s dissertations, 14 doctoral theses, and 114 scientific articles. The dissertations and theses comprise the period between 1980 and April 2021, and the papers are from January 2001 and April 2021. The database is available at Data

for: “Revisiting Approaches in Historical Accounting Studies Towards a Research Agenda in Brazil,” published by ASAA - Advances in Scientific and Applied Accounting - Mendeley Data). We hope future researchers will use this database and expand it as new studies emerge.

In addition, we highlight the space gained by Brazilian researchers in some specific international journals, like Accounting History (Giovannoni, Riccaboni, Rodrigues, Ricardino & Martins, 2009; Rodrigues, Schmidt, Santos & Fonseca, 2011; Silva, Rodrigues & Sangster, 2018), Accounting History Review (Rodrigues, Craig, Schmidt & Santos, 2015), Accounting Historians Journal (Silva, Rezende, Dalmácio & Cosenza, 2020), Accounting, Auditing & Accountability Journal (Silva, Rodrigues & Sangster, 2019), De Computis (Gonçalves, 2017; Sampaio, Gomes & Porte, 2017; Rocchi & Cosenza, 2018; Andrade, Sotomayor & Rodrigues, 2019; Pedroso & Cosenza, 2020), Cuadernos de Contabilidad (Schmidt & Santos, 2020), Journal of Business and Economics (Andrade, Sotomayor and Rodrigues, 2019), Research in Accounting Regulation (Rodrigues, Schmidt & Santos, 2012), examples that reinforce a promising space for historical studies in accounting in Brazil.

In our survey, we considered the approaches proposed by Previts et al. (1990a), Carnegie and Napier (1996, 2012), Carnegie and Potter (2000), and Carnegie (2014). Depending on their framing, we had an intermediate objective to classify the studies as TAH or NAH. Given the specific objective of the research dealing with databases and historiography (e.g., this article), these texts were classified as “Comprehensive Review” (CR) material. Table 1 presents an overview of the framing.

Table 1. Framing Studies by Approach.

Approach	Theses	Dissertations	Articles	Total	TAH	NAH	CR
Databases1	-	-	6	6	-	-	100%
Biographical Study1	-	4	11	15	93%	7%	-
General Story1	1	15	50	66	94%	6%	-
Critical History1	6	1	8	15	-	100%	-
Institutional History1.2	3	6	18	27	89%	11%	-
Evolution of Accounting Thinking1	5	10	27	42	95%	5%	-
Historical Accounting in the Public Sector2	1	3	11	15	87%	13%	-
Comparative International History2	2	4	1	7	100%	-	-
Historiography1.2	-	-	2	2	-	-	100%
Prosopography (or Collective Biography)2	-	-	-	-	-	-	-

Note 1: History of Traditional Accounting (TAH), New History

of Accounting (NAH), and Comprehensive Review (CR). Final classification of files: 134 (TAH), 21 (NAH), and 7 (CR). Note 2: The approaches classified as (1) were those presented by Previts et al. (1990a), already proposed by Carnegie and Napier (1996, 2012), Carnegie and Potter (2000), and Carnegie (2014) are indicated as (2).

It is noteworthy that the categories are not mutually exclusive because the same study may contain more than one classification (33 occurrences). It means that research can address historical research in public sector accounting and still indicate the development of accounting thinking; or address the history of critical accounting and encompass the biographical study of a particular person, enabling more than one classification. Aiming to understand the research landscape better, we will present a structured analysis of national literature by approach in the next section.

## 4 Approaches and Themes explored by Brazilian Accounting History Studies

From the survey undertaken, Brazilian scholarly work in accounting history signals that the discipline still has much to be developed (Ricardino, 1999; Silva, 2005; Adde, 2012; Adde, Iudícibus, Ricardino & Martins, 2014), mainly when compared to other areas. Ricardino (1999, p. 7) thus manifests itself concerning the situation of Brazilian accounting:

In Brazil, few people are willing to remove dust from archives and libraries, looking for documents or publications that rescue the origins of accounting activity in the country. Among these few, some pioneers must be registered, such as Profs Francisco D'Auria, Antônio Lopes de Sá, Hilário Franco, and Sérgio Iudícibus, who, unfortunately, found few followers.

However, although the history of Brazilian accounting is still little explored, there is an expansion in publishing articles, dissertations, and books (Adde, 2012; Sayed et al., 2019; Sayed, 2020a). His trajectory begins with the extensive work of Francisco D'Auria, considered a pioneer, in which two books stand out: "Princípios de Contabilidade Pura" (1949) and "Cinquenta Anos de Contabilidade (1903-1953)" (1953). The first deals in-depth with the various theories of accounting that emerged over time, and the second of an autobiographical nature, evidences many references to the accounting of the time, an activity intrinsic to the author's life (Adde, 2012).

Prof. Antônio Lopes de Sá published the books "História da Contabilidade" (1960), "Aspectos Contábeis no período da Inconfidência Mineira" (1980), "História Geral e das Doutrinas da Contabilidade" (1997), "Luca Pacioli: um Mestre do Renascimento" (2004) e "História Geral da Contabilidade no Brasil" (2008). While Hilário Franco contributed mainly with the books "A Evolução dos Princípios Contábeis no Brasil" (1988) e "50 Anos de Contabilidade" (1993), e Sérgio Iudícibus com a "Teoria da Contabilidade" (2010).

In addition to these classic authors, Álvaro Ricardino's academic production is noteworthy. It begins with his master's thesis, "Do Steward ao Controller, quase mil anos de Management Accounting: o enfoque Anglo Americano" (1999). In the following sections, we will analyze which studies were classified in each historical approach, detailing Table 1 and highlighting characteristics and contributions to Brazil's accounting history.

### 4.1 Databases (Chronologies, Bibliographies, and Taxonomies)

Research that explores databases helps researchers develop new studies, either through the dissemination of bibliographies, related publications, or sources of information. These works include a compilation of the works and researchers with the most significant influence on accounting theory and practice (Iudícibus, 2012), the investigation of the prominent journals and epistemological, theoretical, and methodological perspectives used (Sayed et al., 2019), as well as the analysis of publications in specific journals, such as the Accounting History Review (Sayed, 2020a).

Some studies point out the importance of accounting regarding specific events - such as in war periods (Lins et al., 2014) - or develop longitudinal comparisons on the main topics of interest among journals in the area (Coelho, Elsenheimer & Oliveira, 2018). Finally, contributions explore epistemic-methodological aspects to enable historiographic research in organizations based on documents and archives (Carneiro & Barros, 2017).

### 4.2 Biographical Study

We found biographical studies in accounting developed in Brazil as divided into three groups: the first involves literary and archive material analysis, in the search to evidence elements of accounting, its role, and its

importance in a contextualized way, as in 'O Egípcio' (1945) by Mika Waltari (Negra, 2009) and 'A Metafísica da Contabilidade Commercial (1837)' by Estevão Rafael de Carvalho (Soares, 2018).

The second focuses on rescuing the life and history of prominent personalities for the advancement of accounting practice, such as Luca Pacioli [1445-1517] (Corregio, 2006; Lira & Gonçalves, 2009, 2011; Gonçalves & Lira, 2011), Frederico Herrmann Júnior [1896-1946] (Schmidt, Santos & Fonseca, 2008), Sebastião Ferreira Soares (Barbosa, 2009, Fernandes, 2020), Estanislau Kruszynski [1856-1924] (Pigatto, 2010), José Francisco da Cruz [1717-1768] (Gonçalves, Lira & Marques, 2014), Marques de Pombal [1699-1782] (Gonçalves & Ribeiro, 2015), Felix Potier [1741-1790] and Francisco Bento Maria Targini [1756-1827] (Gonçalves, 2017), Anna Joaquina Jansen [1787-1869] (Sampaio, Gomes & Porte, 2017), Carlos de Carvalho (Azevedo & Pigatto, 2020) and even Machado de Assis (Sartorelli & Martins, 2016; Giroto, 2019).

Finally, the third group revives the life and trajectory of prominent accounting professors, seeking to understand the influences of the individual, family, professional and academic environments. Examples are the research on Prof. Alexandre Vertes (Wachholz, 2006) and Prof. Sérgio de Iudícibus (Lopes, 2012).

#### 4.3 Development of Accounting Thinking

The focus here is on the role of organizations and personalities in developing accounting thought and their impact on the transformations in knowledge and practice. There are studies on the institutionalization of higher education courses in accounting in Brazil [1940-1985], the emergence of institutions, such as FEA-USP, and the identity of graduates (Cunha, Cornacchione & Martins, 2008; Silva, 2015). Or the evolution of accounting education in Rio Grande do Sul, from commercial learning in the imperial period to the creation of the Faculty of Economic Sciences of UFRGS (Barbosa, 2009; Barbosa & Ott, 2011).

There is also the evaluation of the formative evolution of teachers and professionals, the profile of pedagogical practices and curricula of accounting courses (Coelho, 2004; Candiotto, 2010; Soares, Richartz, Voss & Freitas, 2011), as well as the influence of socioeconomic and political events in the teaching of accounting in Brazil (Peleias, Silva, Segreti & Chiroto, 2007) and Portugal (Gonçalves, 2010c). Analyses also point to the evolution

of disciplines in the training of professionals, like commercial education (Polato, 2008), auditing (Ricardino & Carvalho, 2004), corporate governance (Ricardino & Martins, 2004), mathematics (Gouveia Neto, 2015), controllership (Santos, 2005) and accounting applied to the public sector (Conceição, 2012; Oliveira, 2019; Pires, 2019).

A highlight can be attributed to the evolution of specific topics, such as double entries (Gonçalves & Lira, 2009, 2011; Lira & Gonçalves, 2009; Ricardino, 2012), performance metrics (Limeira & Sardinha, 2004), management control practices and forms of financial reporting (Pedroso, 2018), accounting bookkeeping methods (Lira & Marques, 2013; Cosenza & Rocchi, 2014; Santos & Ribeiro, 2014; Cosenza & Rezende, 2019), social balance sheet (Carneiro, 1994), accounting principles (Oliveira, 2003) and digital accounting and technology advancement (Sebold, Schappo, Pioner & Pioner, 2012; Santos, Suave, Ferreira & Altoé, 2019; Cerqueira, Bispo & Dias Filho, 2019).

Additionally, this approach can focus on the evolution of scientific production in specialized journals, such as the *Revista de Contabilidade e Finanças*, the *Mensário Brasileiro de Contabilidade* [1917], and the *Revista Brasileira de Contabilidade* (Santos, 2011; Aragon, 2016; Coelho et al., 2018). Finally, normative progress studied relates to the development of corporate law and convergence to international standards (Schmidt & Santos, 2012; Araujo, Purity & Silva, 2015; Sayed, Kussaba & Duarte, 2017; Silva, 2018); as well as in specific periods, such as in the civil-military dictatorship (Reis, 2017).

#### 4.4 General Story

The focus here resides on the analysis of events between the 12th and 20th centuries (Bacci, 2002; Peleias & Bacci, 2004; Silva, 2005; Lira, 2010, 2011a, 2012; Pedroso, 2018; Vasconcelos, Silva, Gomes & Vieira, 2021), also on analyzing teaching and professional practice that influenced current accounting.

Its evolution is investigated from the beginning so to the present (Hansen, 2001; Martins, 2001; Santos, 2001; Swerts & Araújo, 2002; Buesa, 2010; Antunes & Martins, 2012; Schmidt & Santos, 2018), passing through ancient society such as the Inca Civilization (Black & Black, 2009; Schmidt & Santos, 2017), Mesopotamian (Gonçalves, 2010b), Romana (Lira, 2012), Oriental and Classical antiques (Gonçalves, 2010a) and the historical advance of accounting practices in Portugal (Lira, 2010), Brazil



(Fazan, 2001; Silva & Assis, 2015) and China (Rocchi, 2003). A common interest is understanding how the routines developed throughout history have been the basis for current accounting.

These analyses explore the importance of accounting as an informational tool in support of organizations (Lima, 2001) and its improvement (Rodrigues, Schmidt, Santos & Fonseca, 2011; Heissler, Vendrusculo & Sallaberry, 2018; Silva, Schmidt & Martins, 2019), with a particular focus on the standardization and definition of accounting criteria (Bacci, 2002) and on the measurement of property elements (Ludícibus, Martins & Carvalho, 2005), which also occurs in the public sector (Vasconcelos, Santos, Bezerra & Silva, 2008; Lira, 2011a; Adde, 2012; Gonçalves, Lira & Marques, 2017; Sauerbronn & Silva, 2017; Silva, 2018) and between cooperative institutions (Pinto, 2009).

It revealed the focus on understanding the regulation and consolidation of the accounting profession (Couto, 1989; Peleias & Bacci, 2004; Lourenço, 2013; Silva & Bastos, 2017; Mattes, Dalongaro & Wesz, 2018; Vasconcelos et al., 2021) and actuarial (Martins, 2020), the construction of the image of the accountant throughout history (Siqueira & Soltelinho, 2001; Oliveira, 2007; Zanardo, 2015; Vasconcelos et al., 2021) and the development of the normative framework that guide praxis in accounting (Couto, 1989; Ludícibus & Ricardino Filho, 2002; Silva, 2005; Geron, 2008; Araujo, Purity & Silva, 2015; Sayed et al., 2017; Kings, 2017).

Regarding education, studies focus on interconnection with the context's cultural, socioeconomic, and political environment under analysis (Saes & Cytrynowicz, 2001; Marroni, Rodrigues & Panosso, 2013; Gonçalves & Ribeiro, 2015; Lima, 2015; Silva & Bastos, 2017). In addition to observing a general appreciation of the leading schools of accounting thinking and their precursors (Schmidt, 1996; Mattes et al., 2018), as Patrimonialist (Chacon, Silva, Pederneiras & Lopes, 2007; Schmidt et al., 2008), The Continental European (Borges, Rodrigues, Dantas & Gomes, 2013) and the North American (Oliveira, 2003).

Evaluations also seek to understand the role and importance attributed to accounting in specific events/situations, such as accounting practices in the planning of the former Soviet Union [1917-1991] (Rocchi, 2001) and the accounting structure of enslaved people brought from Angola to Brazil in the 18th century (Andrade, Sotomayor & Rodrigues, 2019). Other contexts are the First Republic [1889-1930] (Adde, 2012), the Brazilian civil-military dictatorship (Reis, 2017), the influence of

religious institutions and their artifacts in the evolution of accounting practices (Silva, 2017), and the railways of the nineteenth century (Pedroso, 2018).

A developing perspective includes the historical assessment of public landscapes and environments. Palhares, Correia, and Carrieri (2020) engaged with the social importance of the Galeria do Ouvidor in Belo Horizonte to understand the historical trajectory of this space and its appropriation by merchants over time. The construction of corporate museums as a memory production tool is another possibility to investigate, as did Costa, Mancebo, and Pessoa (2016) in the Espaço de Memória da Cervejaria Bohemia. Other studies extended it to include memory in community spaces, such as Praça dos Leões de Fortaleza (Ipiranga & Lopes, 2017) and football teams (Granja & Santos, 2016), for instance.

#### 4.5 Critical History

Critical history investigations seek to analyze accounting in its social, political, and economic context. It seeks to understand how accounting instruments enable control, marginalize, and dehumanize certain bodies; they also focus on how operators of hegemonic ideologies use accounting to influence the practical and scientific field (Mendonça et al., 2008).

The approach reveals the diverse nature of the investigations based on theorists from philosophy and sociology, such as Jürgen Habermas (Cosenza & Laurencel, 2011), Max Weber (Coliath, 2014), Antonio Gramsci (Sayed, 2016a) and Pierre Bourdieu (Homero Junior, 2017). A prominent field is the gender and intersectional one, which includes Feminist Theory (Silva, 2016; Silva & Casa Nova, 2018), women's participation in accounting (Sampaio et al., 2017), and the historical and social dimension in the labor market (Silva, 2016; Gomes, 2021). Noteworthy is the emptiness of queer historical studies.

On feminist evaluations in accounting, critical history is committed to understanding how women work in professional practice considering aspects such as motherhood, self-image, representation, and the influence these markers play on gender performance (Silva & Casa Nova, 2018). These analyses show the barriers and prejudices to reaching positions in the labor market (Silva, 2016; Santos, 2018; Gomes, 2021), besides evaluating the importance of historical women, such as Anna Joaquina Jansen (Sampaio et al., 2017).

Some efforts aim to analyze accounting as a tool that enables the dehumanization of subjects; as a practice devoid of neutrality and with severe social consequences; as the basis of the slave regime in Brazil (Silva, 2014; Andrade et al., 2019b; Silva, Vasconcelos & Lira, 2021); and the Nazi period in Germany (Mendonça et al., 2008).

Regarding slavery, historical studies show accounting's active role in subjects' evaluation, measurement, quantification, and monetization, facilitating the exploitation of enslaved people and the destitution of their humanity (Silva, 2014; Andrade et al., 2019b). Through it, organizations were able to develop territorial control, collection, and selection criteria that granted the emancipation ("alforria") of enslaved people (Silva et al., 2021). In the Nazi regime, there was a similar movement because accounting contributed to the implementation and perpetuation of the Holocaust (Mendonça et al., 2008).

From critical history, it is also possible to understand how accounting is structured as an ideological instrument that meets the dominant interests, widening socioeconomic inequalities and ills in Brazil (Sayed, 2016a, 2020b). Evaluations of ideologies also encompass editorial policy in the accounting community. By perceiving discourse as a historical and social construction, written culture in accounting became marked by critical and reflexive superficiality and uncommitted to reality (Aragon, 2016).

Some studies focus on understanding the historical constitution of accounting as a scientific field. More specifically, it retraces the professional environment's influence on scientific practices, the impact that professional entities have on education (Homero Jr, 2017), and the influence of Brazilian convergence to international standards (Cosenza & Laurencel, 2011).

Finally, projects stand out in reflecting on the myth of neutrality in accounting, indicating that knowledge that considers historical aspects influence the subject's position regarding the neutrality of accounting science, recognizing it as an instrument of control or social change (Nunes, 2016).

#### **4.6 Institutional History**

Access to historical data - reports, books, news, correspondence, memos, newspapers, photographs, among other files - makes it easier to study institutional history by addressing accounting practices at the organizational level — these evidence internal accounting

practices or how institutions have contributed to expanding teaching, research, and modernization. Three conglomerates gain prominence: the first focuses on the analysis of educational and research institutions, the second on private commercial organizations, and finally, the third group turns to direct and indirect management organizations, mixed economy institutions, and the third sector.

Studies focused on educational institutions seek to understand how they implemented the accounting science course, its motivations for creation, the people involved, and the influence of the socioeconomic context of the time. An example is the study of the Escola Politécnica [1894], considered the first formal institution of accounting education because it taught mercantile bookkeeping in the basic cycle of the engineering course and granted the diploma to approved students (Martins, Silva & Ricardino, 2006).

Efforts also turn to the trajectory of relevant universities in the theoretical and practical context of accounting, such as the Fundação Escola de Comércio Álvares Penteado [1902] (Martins, Silva & Ricardino, 2006; Polato, 2008), Universidade Presbiteriana Mackenzie, from the implementation of the trade course to the creation of a degree in accounting sciences and a master's degree in corporate controllership (Mendonça Neto, Antunes, Oyadomari, Cardoso & Lima 2009) and FEA-USP (Cunha et al., 2008). Other institutions are the Escola de Comércio de Porto Alegre [1909], later transformed into the Faculdade de Ciências Econômicas of UFRGS (Barbosa, 2009; Pinheiro, Bianchi, Barbosa & Rocha, 2011), the Academia de Comércio de Juiz de Fora (Antunes, 2013), the Escola Técnica de Comércio de Itabaiana (Andrade, 2014) and FEA-USP in Ribeirão Preto (Ribeiro & Rezende, 2008).

There are still studies on educational institutions in Portugal and their influence on the advancement of accounting practices in the Brazilian context. We highlight studies regarding Aula do Comércio [1759] covering the school program of the courses and the way of operation (Lira, 2011a, 2011b), the Instituto Industrial e Comercial de Lisboa [1869] and the Instituto Industrial e Comercial do Porto [1886] (Gonçalves, 2011), the Academia Politécnica do Porto (Gonçalves & Marques, 2012) and the Colégio Real dos Nobres [1761] (Gonçalves, Ribeiro, Marques & Lira, 2017).

Three commercial organizations stand out nationally: Casa Boris [1872-1887] (Cosenza, Rocchi & Ribeiro,

2014), Companhia Geral de Comércio de Pernambuco e Paraíba [1759] (Andrade, 2013; Silva, 2016; Andrade, Sotomayor & Rodrigues, 2019) and the Grupo Paquetá (Froehlich & Bitencourt, 2009). Despite the period of analysis, these studies observed transparency in produced information and a high level of operational control (Cosenza et al., 2014); also, the adoption of governance practices and internal controls focused on ethics to ensure a good relationship with the agents involved (Andrade et al., 2019a).

In the third group, we highlight the interest in understanding aspects of governance and control of revenues and expenses of the Fazenda Real na Capitania de Pernambuco [1755-1777] (Silva, 2014), and an evaluation of budgetary practices, especially the province of Santa Catarina [1835-1889] (Schappo, 1980). Among the professional institutions, Barbosa and Ott (2013) investigated the development of several institutions in Rio Grande do Sul [1882-1947]. The importance that the Federal Accounting Council (Conselho Federal de Contabilidade) and the regional councils had in advancing accounting practices emerges in the study by Bugarim, Pinho, Rodrigues, and Machado (2013). As representatives of research in religious institutions and mixed economy, Ricardino Filho and Martins (2003) stand out in the *Ordem Terceira de São Francisco* [1758-1782], and Sayed (2016a, 2016b, 2020b) and Santos (2005) at Banco do Brasil [1853-1902].

#### **4.7 History and Accounting of the Public Sector**

Historical research in public sector accounting has at least two advantages: it is an approach, often with greater access to preserved data (Carnegie & Napier, 1996), and it is still developing in the Brazilian context. Most of the work focuses on the evolution of public accounting in the Portuguese context (Gonçalves, 2010c; Lira, 2011, 2013; Gonçalves et al., 2013) or address the theme by limiting themselves to the initial context of Brazilian public accounting (Schappo, 1980; Adde et al., 2014; Azevedo & Pigatto, 2020), with room to investigate current government accounting (Conceição, 2012; Sauerbronn & Silva, 2017).

In the Portuguese scenario, the institutional development of public accounting is related to the *Áula de Comércio de Lisboa*, the first educational institution to teach disciplines on accounting and trade in official, public, and free forms (Gonçalves, 2010c). An overview from the 12th to the 18th century in Portugal points to the technique reproduced simply and its focus on supervising public

finances (Lira, 2011). To understand how “double entries” were introduced in government finances through the influence of the *Colégio Real dos Nobres* [1761], studies from Gonçalves and Marques (2013) and Lira (2013) offer an overview of the whole process, which includes the importance played by the private sector.

Adde et al. (2014) studied the introduction of double entry in public administration in Brazil, revealing the relevance of the 1914 Commission in gathering revenue and expenditure information and in preparing the first balance of assets and liabilities since Brazil as a colony of Portugal (see also Gonçalves et al., 2013). The commission was a pioneer in promoting changes in national public accounting, stimulating changes in accounting practice based on the influence of the Italian school of thought in the twentieth century, as it proposed to separate the budget and patrimonial accounting in the State of São Paulo (Azevedo & Pigatto, 2020).

The public budget is also explored by understanding how Brazil’s normative framework has addressed budgetary dynamics throughout history (Oliveira, 2019) and how budgeting develops in specific areas, such as defense, from the imperial period to the present day (Pires, 2019). Schappo (1980) provides an evolution of the public budget from a historical perspective even before the 1914 Commission.

Some studies have focused on the development of public accounting in the Brazilian context (Schmidt, Behr & Bianchi, 2019), as well as its progress toward the development of Brazilian Accounting Standards and convergence with international standards (Conceição, 2012). Research in public accounting also seeks to monitor the normative changes from organizations, such as the National Treasury Secretariat (Secretaria do Tesouro Nacional), discussing the focus on public heritage (Sauerbronn & Silva, 2017).

Studies with a critical approach also enjoy space in the public sector. A study on the Emancipation Fund [1871], for example, reveals the accounting role in recording resource allocation to provinces, also as an instrument of power as it demonstrated which enslaved people were worthy of freedom (Silva et al., 2021), a strand of the history of public accounting that has not yet been explored.

#### **4.8 Comparative International History**

This approach responds to the so-called “international turn” in studies in history, which “return to the roots of

intellectual history, in the period before historiography had been adopted as subservient to national states". It assumed an intellectual and cultural history, or history of ideas, cosmopolitan in content and character, transcending nationalisms (Armitage, 2015, p. 3). For the author, it involves "historically dealing with norms and interactions between people, states, and other corporate bodies in the world, in addition to the domestic sphere, under the heading of the history of international thought" (Armitage, 2015, p. 6).

Despite the small number of publications, investigations that transcend countries represent comparative international historical research (Santos, 2000). The contributions involve a comparative analysis of the European and American schools of thought to verify the influence they played in the development of Brazilian accounting, covering the evaluation of records, financial statements, and the impact they had on the current accounting model (Durães, 2003). From a similar perspective, we observed the historical assessment of convergence between Lusophone countries (2008), including the social framework of accounting, the characteristics of the quality of information, and the statements used comparatively in each country.

Rocchi (2007) analyzes how global dynamics enable conglomerates of countries that are exporters of accounting technology, influencing accounting practices in other contexts, as well as the efforts mobilized by some countries to produce an accounting system related to local particularities. Soares (2009) investigates accounting based on international relations to evidence the influence of globalization and the interrelation of social, political, and cultural factors on the normative processes between Russia and China. For an analysis applied to the African context, see Assemanian (2019).

In the standardization process, Rodrigues (2007) explores the convergence of norms in China and those elaborated by the IASB to highlight the main similarities and factors that explain the divergences. In teaching, there is research on the institutionalization of higher education courses in Portugal and Brazil (Silva, 2015), exploring the impact on the professional training of the accountant in different scenarios.

#### 4.9 Historiography

Two studies attribute greater focus to the writing of history, comprising a theoretical and methodological evaluation of studies and guidelines for the advancement of projects

in accounting history (Carmona, 2017; Schmidt & Gass, 2018). Based on a critique of the notion of historical fact, Schmidt and Gass (2018) analyze how the advancement of historiography was made possible by the NAH, where theorists begin to debate topics that generally did not appear in the studies and incorporate several research methodologies.

It was a crucial change in the history of accounting because it is no longer analyzed only from the technical dimension of the records, assuming an influential role in the social, political, and economic context (Schmidt & Gass, 2018). In addition, historiographical evaluations observe periods of history that lack investigation and signal to specific topics. However, It is a process based on a collaboration network between researchers in accounting history (Carmona, 2017). Brazil's network is still disarticulated, which points to a strenuous workload.

## 5 For a History Research Agenda in Brazilian Accounting

Our research agenda construction counted into two steps. Initially, we developed a preliminary discussion between authors based on the survey of the bibliographic material and the articulation of research in the approaches. Then, we sent the proposals to some scholars involved in historical research and methods in accounting. At this stage, we reformulated the items and added new possibilities in a collaborative process. Figure 5 consolidates the main results.

<p><b>Biographical Study</b></p> <ul style="list-style-type: none"> <li>• Evaluation of the most popular books in accounting.</li> <li>• Trajectory of prominent teachers in a contemporary perspective.</li> <li>• Accounting operators and the history of subjects who (re)think accounting practice.</li> <li>• Trajectory of accounting personalities (internal or external to the academy).</li> </ul>
<p><b>Development of Accounting Thinking</b></p> <ul style="list-style-type: none"> <li>• Informational demands and the importance attributed to accounting in organizations before normative development in Brazil.</li> <li>• Origin of essential concepts (value relevance, market value, fair value adjustment, impairment, goodwill), institutions, professionals, and dissemination organizations.</li> <li>• History of ideas and transition of thought systems and phases related to accounting thinking/philosophy.</li> <li>• History of alternative thoughts silenced by the currently dominant accounting thinking.</li> </ul>
<p><b>General History</b></p> <ul style="list-style-type: none"> <li>• Accounting phenomena beyond the 19th and 20th centuries, using important national and international collections.</li> <li>• Historical accounting practices, highlighting differences and similarities between countries outside the Euro-North American context.</li> <li>• Historical influence of religiosity in accounting practices, from Catholicism and Protestantism to those of African or other matrices.</li> <li>• Accounting of economic sectors or geographic regions in specific periods that contribute to the general understanding of accounting.</li> <li>• Construction of historical memory in institutions, landscapes, and spaces related to accounting.</li> </ul>
<p><b>Critical History</b></p> <ul style="list-style-type: none"> <li>• Accounting practices from other epistemologies, such as decolonial and the subversion of conventional places in knowledge production.</li> <li>• Inclusion of indigenous or subaltern groups to reflect on historical practices in which accounting was active.</li> <li>• Re-inscription of the present from oral history, narratives, and anti-History.</li> <li>• Historical records silenced by formal knowledge and generation of inequalities and oppressions made possible by accounting technology.</li> <li>• Historical processes that challenge mainstream agency/incentive or governance/control.</li> </ul>

<p><b>Institutional History</b></p> <ul style="list-style-type: none"> <li>• Historical accounting practices of relevant institutions, particularly governments, economic sectors, or regulations.</li> <li>• Isomorphic processes that contributed to the institutionalization of management, financial, and accountability practices in different phases of history.</li> <li>• Professional institutions and the constitution of the identities of accountants, the search for legitimacy at different times, and political-professional influences in national-international terms.</li> </ul>
<p><b>Prosopography</b></p> <ul style="list-style-type: none"> <li>• Collective, autobiographical, or oral history studies that dialogue with developing subareas, themes, methods, and accounting concepts.</li> <li>• Stories that reveal social and family influences, or political connections, in constituting accounting careers.</li> <li>• Social history of specialization and the processes of institutionalizing the scientific profession in accounting.</li> <li>• Influences of social resources and collective strategies of personalities from different historical moments.</li> </ul>
<p><b>History of Comparative International Accounting</b></p> <ul style="list-style-type: none"> <li>• Accounting phenomena beyond national restrictions, whose history precedes/transcends the current definition of States and nations.</li> <li>• Roots of intellectual history that clarify the cross-border and colonial influences in accounting demarcation.</li> <li>• History of territories, commodification, and evaluation of urban spaces compared.</li> <li>• Globalization of accounting in its cultural dimensions intertwined with different economic models and conceptions of development.</li> <li>• Forms of governance and transparency in the face of different political conceptions.</li> </ul>
<p><b>Historical Research of Public Sector Accounting</b></p> <ul style="list-style-type: none"> <li>• Evolution of public accounting as an academic discipline, in contrast to the current predominance of corporate accounting.</li> <li>• Critical history in public organizations, addressing how government institutions and governments used accounting to exercise control.</li> <li>• History of public organizations given the political context and their influence on internal-external practices.</li> <li>• Evolution of concepts in public accounting, such as transparency, accountability, and tax management.</li> <li>• Historical evolution of budgets and dynamics that influence planning.</li> </ul>
<p><b>Historiography</b></p> <ul style="list-style-type: none"> <li>• Suggestions of new possibilities to research accounting history from the introduction of historiographic tools are still little explored.</li> <li>• Revisit epistemological possibilities tied to historiography.</li> </ul>

**Figure 5.** Research Agenda Proposal in Accounting History. Source: the authors.

We emphasize that the agenda did not aim to exhaust the historical discussion in Brazilian accounting. It seeks, with it, possibilities for researchers, including beginners, to visualize trails for the operationalization of studies that still have the potential to contribute to what we currently know as historical accounting. Complementary theoretical and methodological possibilities can be seen in Carnegie, McBride, Napier, and Parker (2020), Carnegie and Napier (1996), Previts, Parker, and Coffman (1990a), and Previts (1984).

## 6 Final Considerations

This paper revisited the scientific production in the history of accounting published in Brazil to propose a research agenda that allows the development of knowledge based on approaches little researched in the last forty years. Therefore, the research constituted the first (comprehensive and unpublished) public bibliographic corpus for consultation, totaling 34 master’s dissertations, 14 doctoral theses (published between 1980 and April 2021), and 114 articles (between 2001 and April 2021). Although recognized as incipient but recently growing (Ricardino, 1999; Adde, 2012; Sayed et al., 2018 and Sayed, 2020a), we consider that it is a considerable

body of production that finds some receptivity and development potential. It is pertinent to emphasize that historical research investigating the Brazilian context has gained international notoriety, as mentioned earlier. This recognition is possible because comprehensive review studies, such as this one, are relevant for the area to recognize its advances and gaps.

The analysis of the corpus pointed out an overview of the studies based on the approaches proposed by Previts et al. (1990a), Carnegie and Napier (1996, 2012), Carnegie and Potter (2000), and Carnegie (2014). Among the epistemic and methodological nuances, we conclude that the studies are very aligned with the perspective of TAH, focusing on general, institutional history and evolution of accounting thinking. The notion of evolution, progress, and accounting “legacy” is notorious.

Noteworthy is the growth of NAH, mainly associated with critical history, biographical studies, or the evolution of accounting thinking. This growth has been breathing in, revealing the non-accounting neutrality and its impacts on society at the time, which are, directly or indirectly, perceived today. In this regard, the results point to the almost untapped potential of prosopography (collective biography), biography, and comparative international history under TAH or NAH. Biography and prosopography can contribute to re-inscribe the accounting gift by better known stories that have been silenced and still disregarded in the area.

To engage with accounting history, we recognize the difficulties faced in the circulation and publication of studies, either because of the subalternation of its relevance or the lack of study groups, events, journals, and researchers dedicated to the theme. Editorial aspects, such as the reviewers’ lack, turns difficult to foster historical research in Brazil.

Thus, we hope to allow comprehensive, problematizing, and dialogical interpretations to broaden the debate in each historical approach. We hope the agenda enables the scholarly opening of spaces (courses, events, and journals) to future studies that, by recognizing stories (plural), allow alternative and transformative knowledge in our field. Given the lack of researchers’ networks in accounting history in Brazil, we realize there are still many development opportunities.

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