

## **FIVE DECADE JOURNEY OF COST ACCOUNTING HISTORY LITERATURE: A REVIEW IN THREE INTERNATIONAL ACCOUNTING HISTORY JOURNALS**

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### **ABSTRACT**

This study explores the publishing patterns of three specialized accounting history journals—Accounting History, Accounting History Review, and Accounting Historians Journal—regarding cost accounting history research. The survey is confined to these three journals and 1,832 refereed articles published in these journals since their initial issue. By analyzing the content, the articles related to the history of cost accounting are depicted. This article tracks the tendency of researchers and the three journals in approaching cost accounting history throughout the years. According to the findings of this survey, there are only 100 cost accounting history related articles published in these prominent journals. The number of cost accounting history related articles published in Accounting Historians Journal in the last ten years is zero. At any time period of five year intervals, the maximum number of cost accounting history related articles published in any of three journals is ten; that was before Millennium. Suggestions for researchers and three journals and conclusions follow research findings.

**Keywords:** Cost accounting, history, literature analysis, Accounting History, Accounting History Review, Accounting Historians Journal.

**JEL Codes:** M41, D24.

### **MALİYET MUHASEBESİ TARİHİ LİTERATÜRÜNÜN ELLİ YILLIK YOLCULUĞU: ULUSLARARASI ÜÇ MUHASEBE TARİHİ DERGİSİNDE İNCELEME**

#### **ÖZ**

Bu çalışma, alanında uzmanlaşmış üç muhasebe tarihi dergisinin—Muhasebe Tarihi, Muhasebe Tarihi İncelemesi ve Muhasebe Tarihçileri Dergisi—maliyet muhasebesi araştırmaları konusunda yayın modellerini araştırmaktadır. Araştırma, bu üç dergiyle ve ilk sayılarından bu yana bu dergilerde

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yayınlanan 1.832 hakemli makale ile sınırlıdır. İçerikleri incelenerek, maliyet muhasebesinin tarihçesi ile ilgili makaleler belirlenmiştir. Bu makale, araştırmacıların ve üç derginin maliyet muhasebesi tarihine yaklaşım eğilimlerini ortaya koymaktadır. Araştırmanın bulgularına göre, önde gelen bu dergilerde maliyet muhasebesi geçmişi ile ilgili yayınlanmış sadece 100 makale bulunmaktadır. Muhasebe Tarihçileri Dergisi'nde son on yılda maliyet muhasebesi tarihi ile ilgili makale sayısı sıfırdır. Herhangi bir beş yıllık zaman diliminde, üç dergiden herhangi birinde maliyet muhasebesi geçmişi ile ilgili yayınlanan makalelerin maksimum sayısı on olup, o da Milenyumdan öncedir. Araştırmanın bulgularını, sonuç ile araştırmacılar ve üç dergi için öneriler takip etmektedir.

**Anahtar Sözcükler:** Maliyet muhasebesi, tarih, literatür analizi, Muhasebe Tarihi, Muhasebe Tarihi İncelemesi ve Muhasebe Tarihçileri Dergisi.

**Jel Kodu:** G21, G23.

## 1. INTRODUCTION

According to Barfield, Raiborn, and Kinney, accounting language has two primary variations - financial accounting and management accounting. Cost accounting is a bridge between financial and management accounting. As quoted by them; Institution of Management Accountants (1983) defines cost accounting as a technique or method for determining the cost of a project, process, or thing. . . . This cost is determined by direct measurement, arbitrary assignment, or systematic and rational allocation (2001, 5). Cost accounting reports display the way costs accumulate when corporations employ resources to produce and sell their products and services. As customers purchase products and services, costs incurred are recovered. The activities of identifying, reporting, and analyzing all costs of operations make up cost accounting (Horngren et al. 2015: 2). With the help of cost accounting, a company can identify where it spends its money, how much it earns, and where money is being lost. Cost accounting aims to report, analyze, and lead to the improvement of internal cost controls and efficiency. In short, cost accounting is a system of operational analysis for management (Investopedia Team, 2021). From Investopedia Team's definitions, it is well understood that cost accounting is heavily related to efficiency. Specifically, developments in the post Industrial Revolution era contributed management with the terms productivity, effectiveness, and efficiency. Efficiency is the ability to do something or produce something without wasting materials, time, or energy. Productivity is the ratio between the output volume and the volume of inputs in general. Effectiveness is the degree to which something is successful in producing a desired result. Things would be welcome in case the desired results are obtained with minimum usage of resources. Resources comprise all kinds of ingredients; not only raw materials, but also time and energy. Therefore, it is very much understandable that cost accounting is not exclusive to industrial revolution. Whether complex or not, assessing and controlling the efficiency of processes and tasks is the natural need of all kinds of firms that are involved in producing all kinds of goods and services. In fact, the proof lies in the literature accumulated throughout the years, let's say 90 years.

There were at least two paths for the present author to follow. Either, the path taking the researcher to all kinds of literature regarding cost accounting history was to take, or the path

leading her to specific journals with immense volumes without knowing whether the corpus of cost accounting history related articles is abundant or not. In order to get familiar with cost accounting genre, initially the first path is visited. This visit yielded a lot. A researcher in digging this kind of past publishing at first recognizes how an article published decades ago looks different than a current one. Missing abstracts, no mention of references, articles resembling newspaper opinion columns are noticed at a glance. However, with the consciousness of how science evolves, the researcher embraces cost accounting history oeuvre. Therefore, there will be a relatively short mentioning of cost accounting history related articles published at any time in any journal except for the ones comprised in this research.

The article of Florence Marguerite Edler de Roover (1900–1987) is one of them. She was an American medievalist, who in 1945 published groundbreaking work on the history and terminology of marine insurance, dating the first insurance contracts to Italy in the decades around 1300. *Cost Accounting in the Sixteenth Century: The Books of Account of Christopher Plantin, Antwerp, Printer and Publisher*, which is published in *The Accounting Review* in 1937, is her valuable contribution to literature. Her pioneering article, which is based on archival sources, has 13 references listed. Another article published in the same journal in 1955 is De Roover's *New Perspectives on The History of Accounting*, which is based on both archival and secondary sources, and has 26 references used, and the periods of this study are 13th and 14<sup>th</sup> centuries. He, a Belgian, is Florence Edler De Roover's husband. In 1928 he published a study of Jan Ympijn, who had written the first Flemish treatise on double-entry bookkeeping, which was published in 1543. In 1929 he came across the accounts of the exchange merchants Colaert van Marke and Willem Ruweel in Bruges city archives, whose records having been sequestered by the city at their bankruptcy in 1369. This led to a number of publications, including a 1937 article in *Annales d'histoire économique et sociale*.

The *Accounting Review* published Matz's research titled *Cost Accounting in Germany* in 1940. As understood, with German origins he was an American from Wharton School. Matz presents the 1939 dated report of The Board of Industrial Economy—Reichsausschuss für Betriebswirtschaft, RfB—regarding the improvements in all fields organizational structure accounting. Garner's *Historical Development of Cost Accounting* is also published in 1947 in *The Accounting Review*. The period of his study comprises a long period—Middle Age to 1925; has no references listed, and is an archival study.

Another research published in this category is Mepham's *The Eighteenth-Century Origins of Cost Accounting*, published in *Abacus* in 1988. Regarding the publication by prevailing research evidence, this article is to be categorized as one using secondary sources. Furthermore, the number of references it utilizes is 49. In between these researches, in order to complete the cost accounting history corpus other than these to be covered in this survey, Yamashita's *Accounting Trends in Post-War Japan* (1952); Johnson's two studies titled *Early Cost Accounting for Internal Management Control: Lyman Mills in the 1850's* (1972) and *Toward a New Understanding of Nineteenth-Century Cost Accounting* (1981); and McKendrick's *Josiah Wedgwood and Cost Accounting in the Industrial Revolution* (1970) are to be mentioned as well.

Region specific accounting practices find the chance of worldwide dissemination with the assistance of academic journals as international accounting conferences and congresses boost it. Therefore, accumulation of past studies and publishing patterns analyses are valuable. It is apparent that there are many journals hosting accounting history, and various journals accept cost accounting and/or cost accounting history related article. Nonetheless, this study explores the publishing patterns of three specialized accounting history journals—Accounting History, Accounting History Review, and Accounting Historians Journal—regarding cost accounting history research. The survey is confined to these three journals and 1,832 refereed articles published in these journals since their initial issue. By analyzing the content, the articles related to the history of cost accounting are depicted. This article tracks the tendency of researchers and the three journals in approaching cost accounting history throughout the years. As De Roover (1955) states, there might be several researches, which are published in journals other than accounting related journals. As an example he points to one of the materials that was published in a journal for medieval studies (418). Thus, he comments that these kinds of articles might easily escape the attention of accountants.

ProQuest article wise research (31.10.2021) reveals 3,263 academic journal articles containing “cost accounting”. Out of these 3,147 are in English; 43 are in Turkish; 25 are in Portuguese; 19 are in Spanish; 18 are in Ukrainian; 13 are in German; 3 are in French; 3 are in Russian; and the rest are written in several languages. The distribution of first ten journals with cost accounting related articles and the numbers of such articles are listed as: (1) Management Accountant 541; (2) Management Accounting 358; (3) Strategic Finance 76; (4) Issues in Accounting Education 71; (5) The CPA Journal 54; (6) The Accounting Review 50; (7) The Accounting Historians Journal 46; (8) Management Accounting Research 39; (9) Management Accounting Quarterly 35; and (10) Journal of Management Accounting Research 31. Accounting History with 30 published articles may also be added to this list. The rest contains 89 journals. Accounting History Review contributes to the list with five articles.

ProQuest journal wise search with “cost accounting” revealed various publications. Financial Management published as The Cost Account until 1964, and Management Accounting until 2009 is the only journal categorized as business journal. Journal of Performance Management, which carried the title The Journal of Bank Cost & Management Accounting in the past, is one of the two academic journals. The other one is Strategic Finance that has changed its title (which contains ‘cost accountant’) several times in its publishing ([www.proquest.com/central/...](http://www.proquest.com/central/...), 23.10.2021). All the rest in the list are books; thus, out of the interest of this survey. This research doesn’t claim exploring each and every cost accounting history related article published ever. Its focus is on three journals, which are thought to have published cost accounting history related articles through their journey. Accounting Historians Journal (AHJ) is an international journal that addresses the development of accounting thought and practice. AHJ accepts all subject matter related to accounting history, including but not limited to research that provides historical perspective on contemporary issues. It prints semi-annually in June and December, and is indexed in both Scopus and ESCI (<https://aaahq.org>, 23.10.2021). The journal was established in 1977, as a successor of The Accounting Historian, a quarterly newsletter published by the Academy of Accounting Historians from 1974 to 1976.

The original newsletters were collected and published in 1981 as volumes 1 to 3 of AHJ (<https://en.wikipedia.org>, 23.10.2021).

Accounting History (AH), published since 1996, is a journal published by Sage Journals Platform. Papers suitable for publication in this journal span a wide range of topics and periods, and a variety of methodological approaches, including biography, prosopography, institutional history, public sector accounting history, business history through accounting records, comparative international accounting history, and innovative research methods (<https://journals.sagepub.com>, 26.11.2021). Accounting History Review (AHR) has three issues per year, and is published by Taylor & Francis under this title since 2011. It is formerly known as Accounting, Business & Financial History (1990 – 2010). As stated in its website, the journal's primary goal is the publication of scholarly articles that investigate accounting and its implication in diverse social, cultural, and multi-faceted institutional contexts across space and time ([www.tandfonline.com](http://www.tandfonline.com), 26.11.2021).

## 2. METHODOLOGY

The research encompasses the collection, analysis, and mapping bibliographic information derived from 1,832 refereed articles published in AH, AHR, and AHJ since the initial issue of each of them. By analyzing the content, the articles related to the history of cost accounting (CA) are depicted. Job advertisements, errata, editorials, book reviews, tables of content, credits, manuscript awards, announcements and reports on conferences are not included. Exceptionally one book review is included in analyses, due to its content. To achieve this, each issue in every volume is checked for the existence of CA history related articles. AH has 612 articles published in 79 issues in 26 years. Out of 79 issues, 60 of them have not a single CA history related article published. The rest of issues have 23 CA history related articles published. This composes 3.79 per cent of all articles. AHR has 527 articles published in 86 issues in 32 years. Out of 86 issues, 62 of them have not a single CA history related article published. The rest of issues have 36 CA history related articles published. This composes 6.83 per cent of all articles. AHJ has 693 articles published in 101 issues in 48 years. Out of 101 issues, 65 of them have not a single CA history related article published. The rest of issues have 41 CA history related articles published. This composes 5.92 per cent of all articles. There are 100 CA history related articles in journals in question. These are individually listed in the following tables: Table 1, Table 2, and Table 3.

CA history related articles in AHJ are listed in Table 1. The table is sorted according to volume and issues, and alphabetically regarding the title of articles. The enlisted articles that are analyzed are given in references as well.

**Table 1: Accounting Historians Journal: Cost Accounting History Related Articles**

Year	Volume	Issue	Articles	Accounting Historians Journal
2009	36	2	6	20 <sup>th</sup> Century Publications On Cost Accounting By Spanish Authors Previous To The Standardization Act (1900–1978) Daniel Carrasco Díaz; Esteban Hernández-Esteve; Maria Jesús Morales Caparrós; Daniel Sánchez Toledano Accounting Historians Journal (2009) 36 (2): 139–179. <a href="https://doi.org/10.2308/0148-4184.36.2.139">https://doi.org/10.2308/0148-4184.36.2.139</a>
2007	34	1	7	Early Cost Accounting Practices And Private Ownership: The Silk Factory Company Of Portugal, 1745–1747 José Matos Carvalho; Lúcia Lima Rodrigues; Russell Craig Accounting Historians Journal (2007) 34 (1).
2005	32	2	9	The Bordázar Memorandum: Cost Calculation In Spanish Printing During The 18 <sup>th</sup> Century Jesús Martínez Guillén. The Accounting Historians Journal; University Vol. 32, Iss. 2, (Dec 2005): 81-103.
2005	32	1	6	Cost And Management Accounting In Pre-Industrial Revolution Spain Gutiérrez, Fernando; Larrinaga, Carlos; Núñez, Miriam. The Accounting Historians Journal; University Vol. 32, Iss. 1, (Jun 2005): 111-148.
2003	30	2	6	The Impact Of World War II On Cost Accounting At The Sperry Corporation Fleischman, Richard K; R Penny Marquette. The Accounting Historians Journal; University Vol. 30, Iss. 2, (Dec 2003): 67-104.
2002	29	2	6	Privatization And Management Accounting Systems Change: The Case Of The 19 <sup>th</sup> Century Spanish Tobacco Monopoly Macías, Marta. The Accounting Historians Journal; University Vol. 29, Iss. 2, (Dec 2002): 31-57.
2001	28	2	8	An Imperial Connection? Contrasting Accounting Practices In The Coal Mines Of North-East England And Nova Scotia, 1825-1900 Fleischman, Richard K; Oldroyd, David. The Accounting Historians Journal; University Vol. 28, Iss. 2, (Dec 2001): 31-62.
2001	28	1	6	An Archival Investigation Of A Late 19 <sup>th</sup> Century Accounting Information System: The Use Of Decision Aids In The American Printing Industry Daniels, Roger B; Beeler, Jesse. The Accounting Historians Journal; University Vol. 28, Iss. 1, (Jun 2001): 3-18.
2000	27	1	6	Knowing More As Knowing Less? Alternative Histories Of Cost And Management Accounting In The U.S. And The U.K. Hoskin, Keith W; Macve, Richard H. The Accounting Historians Journal; University Vol. 27, Iss. 1, (Jun 2000): 91-149.
1999	26	2	5	Management Accounting Practice And Price Calculation At Boulton And Watt's Soho Foundry: A Late 18 <sup>th</sup> Century Example Williams, Robert. The Accounting Historians Journal; University Vol. 26, Iss. 2, (Dec 1999): 65-87.
1999	26	1	7	Using Distribution Costs In Decision Making At The Dennison Manufacturing Company, 1909 To 1949 Vollmers, Gloria. The Accounting Historians Journal; University Vol. 26, Iss. 1, (Jun 1999): 127-151.
1998	25	2	9	Labor And Costing: The Employees' Dilemma Stephen P. Walker; Falconer Mitchell Accounting Historians Journal (1998) 25 (2): 35–62. <a href="https://doi.org/10.2308/0148-4184.25.2.35">https://doi.org/10.2308/0148-4184.25.2.35</a>
1998	25	1	6	Recent Insights Into Mesopotamian Accounting Of The 3rd Millennium B.C. — Successor To Token Accounting Richard Mattessich Accounting Historians Journal (1998) 25 (1): 1–27. <a href="https://doi.org/10.2308/0148-4184.25.1.1">https://doi.org/10.2308/0148-4184.25.1.1</a>
1997	24	1	5	Agent's Reputation, Accounting And Costing In Organisational Control Structures Tom McLean Accounting Historians Journal (1997) 24 (1): 1–23. <a href="https://doi.org/10.2308/0148-4184.24.1.1">https://doi.org/10.2308/0148-4184.24.1.1</a>
1996	23	1	5	Accounting For Idle Capacity: Its Place In The Historical Cost Literature And Conjecture About Its Disappearance Gloria Vollmers Accounting Historians Journal (1996) 23 (1): 25–49. <a href="https://doi.org/10.2308/0148-4184.23.1.25">https://doi.org/10.2308/0148-4184.23.1.25</a>
1995	22	2	5	British Cost Accounting Development: Continuity And Change John Richard Edwards; Trevor Boyns; Malcolm Anderson Accounting Historians Journal (1995) 22 (2): 1–41. <a href="https://doi.org/10.2308/0148-4184.22.2.1">https://doi.org/10.2308/0148-4184.22.2.1</a>
1994	21	2	5	Costing Pioneers: Some Links With The Past* David Solomons Accounting Historians Journal (1994) 21 (2): 136–149. <a href="https://doi.org/10.2308/0148-4184.21.2.136">https://doi.org/10.2308/0148-4184.21.2.136</a>
1993	20	2	11	Accounting For Distribution Costs In The Dennison Manufacturing Company During The 1920s And 1930s

Year	Volume	Issue	Articles	Accounting Historians Journal
				Gloria Lucey Vollmers Accounting Historians Journal (1993) 20 (2): 83–94. <a href="https://doi.org/10.2308/0148-4184.20.2.83">https://doi.org/10.2308/0148-4184.20.2.83</a>
1992	19	2	7	Government/Business Synergy: Early American Innovations In Budgeting And Cost Accounting R. Penny Marquette; Richard K. Fleischman Accounting Historians Journal (1992) 19 (2): 123–145. <a href="https://doi.org/10.2308/0148-4184.19.2.123">https://doi.org/10.2308/0148-4184.19.2.123</a>
1992	19	2	7	The Nature And Environment Of Cost Management Among Early Nineteenth Century U.S. Textile Manufacturers Thomas Tyson Accounting Historians Journal (1992) 19 (2): 1–24. <a href="https://doi.org/10.2308/0148-4184.19.2.1">https://doi.org/10.2308/0148-4184.19.2.1</a>
1990	17	2	7	The Development Of Managerial Accounting In Germany: A Historical Analysis A. G. Coenenberg; H. M. W. Schoenfeld Accounting Historians Journal (1990) 17 (2): 95–112. <a href="https://doi.org/10.2308/0148-4184.17.2.95">https://doi.org/10.2308/0148-4184.17.2.95</a>
1990	17	2	7	The Origins And Developments Of French Costing Systems (As Reflected In Published Literature) H. Peter Holzer; Wade Rogers Accounting Historians Journal (1990) 17 (2): 57–71. <a href="https://doi.org/10.2308/0148-4184.17.2.57">https://doi.org/10.2308/0148-4184.17.2.57</a>
1990	17	1	7	A World War II Cost Accounting Assignment Dixon Fagerberg, Jr. Accounting Historians Journal (1990) 17 (1): 81–88. <a href="https://doi.org/10.2308/0148-4184.17.1.81">https://doi.org/10.2308/0148-4184.17.1.81</a>
1990	17	1	7	Cost Accounting At Keswick, England, c. 1598–1615: The German Connection John Richard Edwards; George Hammersley; Edmund Newell Accounting Historians Journal (1990) 17 (1): 61–80. <a href="https://doi.org/10.2308/0148-4184.17.1.61">https://doi.org/10.2308/0148-4184.17.1.61</a>
1989	16	1	7	H. K. Hathaway On Product Costing: Relevant Issues Of Contemporary Concern Robert A. Seay; Roger C. Schoenfeldt Accounting Historians Journal (1989) 16 (1): 111–125. <a href="https://doi.org/10.2308/0148-4184.16.1.111">https://doi.org/10.2308/0148-4184.16.1.111</a>
1987	14	2	6	The Dark Ages Of Cost Accounting: The Role Of Miscues In The Literature George J. Staubus Accounting Historians Journal (1987) 14 (2): 1–18. <a href="https://doi.org/10.2308/0148-4184.14.2.1">https://doi.org/10.2308/0148-4184.14.2.1</a>
1986	13	2	13	Accounting For Gold And Silver Mines: The Development Of Cost Accounting Glenn Vent Accounting Historians Journal (1986) 13 (2): 77–88. <a href="https://doi.org/10.2308/0148-4184.13.2.77">https://doi.org/10.2308/0148-4184.13.2.77</a>
1986	13	1	5	The Use Of Interest as an Element of Cost in Germany in the 16 <sup>th</sup> and 17 <sup>th</sup> Centuries Nasuhi Bursal Accounting Historians Journal (1986) 13 (1): 63–70. <a href="https://doi.org/10.2308/0148-4184.13.1.63">https://doi.org/10.2308/0148-4184.13.1.63</a>
1984	11	1	11	A Comment On Some Remarks By Historians Of Cost Accounting On Engineering Contributions To The Subject Richard Vangermeersch Accounting Historians Journal (1984) 11 (1): 135–140. <a href="https://doi.org/10.2308/0148-4184.11.1.135">https://doi.org/10.2308/0148-4184.11.1.135</a>
1984	11	1	11	Taylor's Contribution To Cost Accounting, A Reply Rosita S. Chen; Sheng-Der Pan Accounting Historians Journal (1984) 11 (1): 151–161. <a href="https://doi.org/10.2308/0148-4184.11.1.151">https://doi.org/10.2308/0148-4184.11.1.151</a>
1982	9	2	6	Taylor's Contribution To Cost Accounting: A Comment M. C. Wells Accounting Historians Journal (1982) 9 (2): 69–77. <a href="https://doi.org/10.2308/0148-4184.9.2.69">https://doi.org/10.2308/0148-4184.9.2.69</a>
1980	7	2	5	Frederick Winslow Taylor's Contributions To Cost Accounting Rosita S. Chen; Sheng-Der Pan Accounting Historians Journal (1980) 7 (2): 1–22. <a href="https://doi.org/10.2308/0148-4184.7.2.1">https://doi.org/10.2308/0148-4184.7.2.1</a>
1980	7	1	7	The Waltham System And Early American Textile Cost Accounting 1813–1848 David M. Porter Accounting Historians Journal (1980) 7 (1): 1–15. <a href="https://doi.org/10.2308/0148-4184.7.1.1">https://doi.org/10.2308/0148-4184.7.1.1</a>
1979	6	2	5	Cost Accounting: An Institutional Yardstick For Measuring British Entrepreneurial Performance, Circa 1914 Robert R. Locke Accounting Historians Journal (1979) 6 (2): 1–22. <a href="https://doi.org/10.2308/0148-4184.6.2.1">https://doi.org/10.2308/0148-4184.6.2.1</a>
1979	6	2	5	Distribution Cost Analysis Methodologies, 1901–1941* Paul F. Anderson Accounting Historians Journal (1979) 6 (2): 39–51. <a href="https://doi.org/10.2308/0148-4184.6.2.39">https://doi.org/10.2308/0148-4184.6.2.39</a>
1979	6	1	8	New Insights From Cost Accounting Into British Entrepreneurial Performance Circa 1914 Robert R. Locke Accounting Historians Journal (1979) 6 (1): 17–28. <a href="https://doi.org/10.2308/0148-4184.6.1.17">https://doi.org/10.2308/0148-4184.6.1.17</a>
1978	5	2	8	An 18th Century Accounting Projection From Plymouth, Massachusetts William Holmes, C.P.A. Accounting Historians Journal (1978) 5 (2): 67–70. <a href="https://doi.org/10.2308/0148-4184.5.2.67">https://doi.org/10.2308/0148-4184.5.2.67</a>

Year	Volume	Issue	Articles	Accounting Historians Journal
1978	5	2	8	Standard Costing And Scientific Management Rosalie C. Hallbauer Accounting Historians Journal (1978) 5 (2): 37–49. <a href="https://doi.org/10.2308/0148-4184.5.2.37">https://doi.org/10.2308/0148-4184.5.2.37</a>
1977	4	2	9	Some Influences On The Development Of Cost Accounting M. C. Wells Accounting Historians Journal (1977) 4 (2): 47–62. <a href="https://doi.org/10.2308/0148-4184.4.2.47">https://doi.org/10.2308/0148-4184.4.2.47</a>
1976	3	1	3	Direct costing vs. Absorption costing: a historical review Gyan Chandra; Jacob B. Paperman Accounting Historians Journal (1976) 3 (1): 1–9. <a href="https://doi.org/10.2308/0148-4184.3.1.1">https://doi.org/10.2308/0148-4184.3.1.1</a>
1975	2	1	6	Common Costs And Business Decisions: An Historical Note Basil S. Yamey Accounting Historians Journal (1975) 2 (1): 1–2. <a href="https://doi.org/10.2308/0148-4184.2.1.1">https://doi.org/10.2308/0148-4184.2.1.1</a>

CA history related articles in AHR are listed in Table 2. The table is sorted according to volume and issues, and alphabetically regarding the title of articles. The enlisted articles that are analyzed are given in references as well.

**Table 2: Accounting History Review: Cost Accounting History Related Articles**

Year	Volume	Issue	Articles	Accounting History Review
2019	29	3	4	The introduction and operation of standard costing at J&P Coats Ltd., 1925-1961: an institutional interpretation McKinstry, Sam; Kininmonth, Kirsten; Mathieson, Ken. Accounting History Review; Abingdon Vol. 29, Iss. 3, (Nov 2019): 369-389.
2018	28	1-2	5	Accounting for community building: the municipal amalgamation of Milan in 1873–1876 Guarini, Enrico; Magli, Francesca; Nobolo, Alberto. Accounting History Review; Abingdon Vol. 28, Iss. 1-2, (Mar 2018): 5-30.
2016	26	3	11	Costing in the early Industrial Revolution: gradual change to cost calculations at US cloth mills in the 1820s Gervais, Pierre; Quinn, Martin. Accounting History Review; Abingdon Vol. 26, Iss. 3, (Nov 2016): 191-217.
2015	25	2	4	Alberto Ceccherelli (1885-1958): pioneer in the history of accounting practice and leader in international dissemination Antonelli, Valerio; Sargiacomo, Massimo. Accounting History Review; Abingdon Vol. 25, Iss. 2, (2015): 121.
2014	24	2-3	8	Accounting for war risk costs: management accounting change at Guinness during the First World War Quinn, Martin; Jackson, William J. Accounting History Review; Abingdon Vol. 24, Iss. 2-3, (2014): 191.
2010	20	3	6	Management, finance and cost control in the Midlands charcoal iron industry King, P W. Accounting, Business & Financial History; Abingdon Vol. 20, Iss. 3, (Nov 2010): 385.
2010	20	3	6	The emergence of uniform principles of cost accounting in Sweden 1900-36 Segelod, Esbjörn; Carlsson, Leif. Accounting, Business & Financial History; Abingdon Vol. 20, Iss. 3, (Nov 2010): 327.
2010	20	3	6	Transfer pricing: early Italian contributions Mura, Alessandro; Emmanuel, Clive. Accounting, Business & Financial History; Abingdon Vol. 20, Iss. 3, (Nov 2010): 365.
2007	17	2	5	A Possibilitarian History of Price Change Accounting in the UK: 1971-1985 Rutherford, Brian A. Accounting, Business & Financial History; Abingdon Vol. 17, Iss. 2, Jul 2007): 285.
2006	16	3	5	Standard Costs, Standard Costing and the Introduction of Scientific Management and New Technology into the Post-Second World War Sunderland Shipbuilding Industry McClean, Tom; Tyson, Thomas. Accounting, Business & Financial History; Abingdon Vol. 16, Iss. 3, (Nov 2006): 389.
2003	13	3	6	David Dugdale Professor of Management Accounting & T. Colwyn Jones Professor of Sociology of Accounting (2003) Battles in the costing war: UK debates, 1950–75, Accounting, Business & Financial History, 13:3, 305-338, DOI: 10.1080/09585200310001606608
2002	12	3	6	Valerio Antonelli, Fabrizio Cerbioni & Antonio Parbonetti (2002) The rise of cost accounting: evidence from Italy, Accounting, Business & Financial History, 12:3, 461-486, DOI: 10.1080/09585200210164601
2002	12	3	6	W. M. McInnes (2002) An agency perspective on the accounting costs used in various roles in the regulation of a state-owned natural monopoly: The British

Year	Volume	Issue	Articles	Accounting History Review
				Gas Corporation 1972-86, Accounting, Business & Financial History, 12:3, 387-418, DOI: 10.1080/09585200210164575
2002	12	2	9	Eva Carmona & Donato Gómez (2002) Early cost management practices, state ownership and market competition: the case of the Royal Textile Mill of Guadalajara, 1717-44, Accounting, Business & Financial History, 12:2, 231-251, DOI: 10.1080/09585200210134938
2002	12	1	7	Lino Cinquini & Alessandro Marelli (2002) An Italian forerunner of modern cost allocation concepts: Lorenzo De Minico and the logic of the 'flows of services', Accounting, Business & Financial History, 12:1, 95-111, DOI: 10.1080/09585200110107975
2001	11	3	7	Takeo Yoshikawa (2001) Cost accounting standard and cost accounting systems in Japan. Lessons from the past - recovering lost traditions, Accounting, Business & Financial History, 11:3, 269-281, DOI: 10.1080/095852001266618
2000	10	2	6	Jan Richard Heier (2000) The foundations of modern cost management: the life and work of Albert Fink, Accounting, Business & Financial History, 10:2, 213-243, DOI: 10.1080/095852000411041
2000	10	2	6	Richard K. Fleischman & Thomas N. Tyson (2000) Parallels between US and UK cost accountancy in the World War I era, Accounting, Business & Financial History, 10:2, 191-212, DOI: 10.1080/095852000411032
2000	10	2	6	Roxanne T. Johnson (2000) In search of E. I. DuPont de Nemours & Company: the perils of archival research, Accounting, Business & Financial History, 10:2, 129-168, DOI: 10.1080/095852000411014
1999	9	3	6	Michele Lacombe-Saboly (1999) The accounting practices of a sixteenth-century pastel merchant from the French region of Toulouse, Accounting, Business & Financial History, 9:3, 291-306, DOI: 10.1080/095852099330223
1999	9	1	6	Richard K. Fleischman & Thomas Tyson (1999) Opportunity lost? Chances for cost accountants' professionalization under the National Industrial Recovery Act of 1933, Accounting, Business & Financial History, 9:1, 51-75, DOI: 10.1080/095852099330368
1998	8	3	5	R. A. Edwards (1998) Is management accounting just what management accountants do? Implicit cost analysis on Britain's railways c.1923-1939, Accounting, Business & Financial History, 8:3, 331-349, DOI: 10.1080/095852098330431
1998	8	2	5	Roger Juchau & Paul Hill (1998) Agricultural cost accounting development in Britain: the contributions of three men from Wye - a review note, Accounting, Business & Financial History, 8:2, 165-174, DOI: 10.1080/095852098330495
1998	8	2	5	Thomas N. Tyson (1998) Mercantilism, management accounting or managerialism? Cost accounting in early nineteenth-century US textile mills, Accounting, Business & Financial History, 8:2, 211-229, DOI: 10.1080/095852098330521
1997	7	3	6	Henri Zimnovitch (1997) The development of standard costing at SaintGobain, 1920-60: forty years of quarantine?, Accounting, Business & Financial History, 7:3, 345-365, DOI: 10.1080/095852097330676
1996	6	3	11	Keith Hoskin & Richard Macve (1996) The Lawrence Manufacturing Co.: a note on early cost accounting in US textile mills, Accounting, Business & Financial History, 6:3, 337-361, DOI: 10.1080/09585209600000050
1996	6	1	5	David Oldroyd (1996) The costing records of George Bowes and the Grand Allies in the north-east coal trade in the eighteenth century: their type and significance, Accounting, Business & Financial History, 6:1, 1-22, DOI: 10.1080/09585209600000028
1996	6	1	5	Marc Nikitin (1996): The birth of industrial accounting in France: the role of Pierre-Antoine Godard-Desmarest (1767-1850) as strategist, industrialist and accountant at the Baccarat Crystalworks, Accounting, Business & Financial History, 6:1, 93-110
1995	5	1	5	Cheryl McWatters (1995) Management accounting and the Calvin Company: a case study, Accounting, Business & Financial History, 5:1, 39-70, DOI: 10.1080/09585209500000031
1995	5	1	5	Ignace De Beeide (1995) Industrial Accounting Theory and Practice: Cost Accounting in the Belgian Coal Industry During the First Half of the Twentieth Century, Accounting, Business & Financial History, 5:1, 71-108, DOI: 10.1080/09585209500000032
1995	5	1	5	Tom McLean (1995) Contract Accounting and Costing in the Sunderland Shipbuilding Industry, 1818-1917, Accounting, Business & Financial History, 5:1, 109-146, DOI: 10.1080/09585209500000033
1993	3	3	6	Kenneth D. Brown (1993) Through a glass darkly: cost control in British industry: a case study, Accounting, Business & Financial History, 3:3, 291-302, DOI: 10.1080/09585209300000054

Year	Volume	Issue	Articles	Accounting History Review
1993	3	3	6	Trevor Boyns (1993) Cost accounting in the south Wales coal industry, c. 1870–1914, <i>Accounting, Business &amp; Financial History</i> , 3:3, 327-352, DOI: 10.1080/09585209300000056
1992	2	2	5	Richard K. Fleischman & Lee D. Parker (1992) The cost-accounting environment in the British Industrial Revolution iron industry, <i>Accounting, Business &amp; Financial History</i> , 2:2, 141-160, DOI: 10.1080/09585209200000037
1992	2	1	6	Jan R. Heier (1992) A quantitative study of accounting methods in mid-nineteenth-century Alabama and Mississippi: an application of content analysis, <i>Accounting, Business &amp; Financial History</i> , 2:1, 69-90, DOI: 10.1080/09585209200000027
1991	1	3	5	Denis Cormier & Bernard Morard (1991) The reaction of managers and financial analysts in the US and Canada towards current cost information: a positive approach, <i>Accounting, Business &amp; Financial History</i> , 1:3, 355-374, DOI: 10.1080/09585209100000042

CA history related articles in AH are listed in Table 3. The table is sorted according to volume and issues, and alphabetically regarding the title of articles. The enlisted articles that are analyzed are given in references as well.

**Table 3: Accounting History: Cost Accounting History Related Articles**

Year	Volume	Issue	Articles	Accounting History
2017	22	1	8	Separation - integration - and now...? A historical perspective on the relationship between German management accounting and financial accounting Brandau, Michael; Eendenich, Christoph; Luther, Robert; Trapp, Rouven. <i>Accounting History; Geelong Vol. 22, Iss. 1, (Feb 2017): 67-91.</i>
2015	20	4	9	A comparative history of earnings management literature from Italy and the US Leoni, Giulia; Florio, Cristina. <i>Accounting History; Geelong Vol. 20, Iss. 4, (Nov 2015): 490-517.</i>
2013	18	4	13	Book review: A History of Management Accounting: The British Experience Hopper, Trevor. <i>Accounting History; Geelong Vol. 18, Iss. 4, (Nov 2013): 551-553.</i>
2013	18	1	9	Paper trails: The development of management accounting at Alex. Cowan & Sons Ltd, Penicuik, 1779-1965 Ding, Ying Yong; McKinstry, Sam. <i>Accounting History; Geelong Vol. 18, Iss. 1, (Feb 2013): 99-119.</i>
2012	17	3	13	Can cost and financial accounting be fully re-integrated? The role of the French state in the separation of accounting systems and the failed attempt of the système croisé to re-integrate them Levant, Yves; Nikitin, Marc. <i>Accounting History, Special Issue: Accounting and the State; Geelong Vol. 17, Iss. 3/4, (Aug-Nov 2012): 437-461.</i>
2012	17	1	7	Graph standardization and management accounting at AT&T during the 1920s Chandar, Nandini; Collier, Deirdre; Miranti, Paul. <i>Accounting History; Geelong Vol. 17, Iss. 1, (Feb 2012): 35-62.</i>
2011	16	4	14	Standardizing oil and gas accounting in the US in the 1970s: Insights from the perspective of regulatory capture Cortese, Corinne. <i>Accounting History; Geelong Vol. 16, Iss. 4, (Nov 2011): 403-421.</i>
2009	14	4	9	The development of cost accounting in Italy, c.1800 to c.1940 Antonelli, Valerio; Boyns, Trevor; Cerbioni, Fabrizio. <i>Accounting History; Geelong Vol. 14, Iss. 4, (Nov 2009): 465-507.</i>
2008	13	1	5	"Controlling" as an academic discipline: the development of management accounting and management control research in German-speaking countries between 1970 and 2003 Schäffer, Utz; Binder, Christoph. <i>Accounting History; Geelong Vol. 13, Iss. 1, (Feb 2008): 33-74.</i>
2007	12	4	4	Stitching it up: accounting and financial control at J & P Coats Ltd, c1890-1960 Kininmonth, Kirsten W; McKinstry, Sam. <i>Accounting History; Geelong Vol. 12, Iss. 4, (Nov 2007): 367-391.</i>
2005	10	2	6	Reaction to World War I constraints to normal trade: the meat-packing industry in Canada and Australia McWatters, Cheryl S; Foreman, Peter. <i>Accounting History; Geelong Vol. 10, Iss. 2, (Jul 2005): 67-102.</i>
2005	10	1	5	The interface of disciplinary practices and accounting: the case of the Royal Tobacco Factory of Seville, 1761-1790 Domi Romero Fúnez. <i>Accounting History; Geelong Vol. 10, Iss. 1, (Mar 2005): 71-97.</i>

Year	Volume	Issue	Articles	Accounting History
2002	7	1	5	A former management accountant reflects on his journey through the world of cost management Johnson, H Thomas. Accounting History; Geelong Vol. 7, Iss. 1, (May 2002): 9-21.
2002	7	1	5	The military origins of the French management accounting model: A return to the mechanisms of accounting change Lemarchand, Yannick. Accounting History; Geelong Vol. 7, Iss. 1, (May 2002): 23-57.
2002	7	1	5	Leslie Arthur Schumer: Australian cost accounting crusader and historian Anderson, Ray H. Accounting History; Geelong Vol. 7, Iss. 1, (May 2002): 59-78.
2001	6	2	5	Cost accounting in eighteenth century Spain: The Royal Textile factory of Ezcaray Maria Begona Prieto-Moreno; Larrinaga-Gonzalez, Carlos. Accounting History; Geelong Vol. 6, Iss. 2, (Nov 2001): 59-90.
2001	6	1	6	The transfer of accounting technology: A study of the commonwealth of Australia government factories, 1910-1916 Foreman, Peter. Accounting History; Geelong Vol. 6, Iss. 1, (May 2001): 31-59.
2000	5	1	5	The development of management accounting at the Hudson's Bay Company, 1670-1820 Spraakman, Gary; Wilkie, Alison. Accounting History; Geelong Vol. 5, Iss. 1, (May 2000): 59-84.
2000	5	1	5	Rate of return reporting by Victorian Government public trading authorities: 1985-1992 Wines, Graeme; Nicholson, Alicia. Accounting History; Geelong Vol. 5, Iss. 1, (May 2000): 111-132.
1998	3	2	5	Accounting, accountability and cost efficiency at the Commonwealth of Australia Clothing Factory, 1911-1918 Foreman, Peter; Tyson, Thomas N. Accounting History; Geelong Vol. 3, Iss. 2, (Nov 1998): 7-36.
1998	3	2	8	Transaction cost economics as a predictor of management accounting practices at the Hudson's Bay Company, 1860 to 1914 Spraakman, Gary; Davidson, Robert. Accounting History; Geelong Vol. 3, Iss. 2, (Nov 1998): 69-101.
1997	2	2	5	Cost accounting practices at precious metal mines: a comparative study, 1869-1905 Glenn Vent, Ronald A. Milne First Published November 1, 1997 Research Article <a href="https://doi.org/10.1177/103237329700200206">https://doi.org/10.1177/103237329700200206</a>
1996	1	1	4	Change agents and the dissemination of accounting technology: Wales' basic industries, C.1750 - C.1870 Trevor Boyns, John Richard Edwards First Published May 1, 1996 Research Article <a href="https://doi.org/10.1177/103237329600100102">https://doi.org/10.1177/103237329600100102</a>

### 3. FINDINGS

The quantitative analyses are summarized and displayed in Table 4. As seen from Table 4, there are 100 CA history related articles in journals in question. On the average, these journals have been active for 35 years, have 266 issues in total, and 1,832 articles published throughout the years. Out of 266 issues, 187 do not comprise any CA history related article. The ratio of issues not having published CA history related articles is 70.30 per cent for three journals on the average.

**Table 4: Descriptive Information Comparing Three Journals**

		Accounting History	Accounting History Review	Accounting, Business & Financial	Accounting Historians Journal
First Issue		May-96	2011	1990	1974
Years Active	35.00	26	31		48
Number of Issues	266	79	27	59	101
Issues/Year		3.04	2.77		2.10
Number of Articles	1,832	612	527		693
Articles/Year		23.54	17.00		14.44
Articles/Issue	6.89	7.75	6.13		6.86
Number of Issues with no Cost Accounting related article <b>NON CA</b>	187	60	62		65
<b>NON CA issues/Number of Issues</b>	<b>70.30%</b>	75.95%	72.09%		64.36%
Number of Cost Accounting related articles	100	23	36		41
CA related articles/Number of Articles	5.46%	3.76%	6.83%		5.92%

Source: Author's own

The second phase of the analysis was categorizing articles in each journal regarding the topics, the sector mentioned and the century covered in articles, and nationality of authors. The initially composed rough lists needed touches. Another table is created in order to shed more light on the comparison of these journals. Table 5 displays the quantitative data in five year intervals, and supplies the totals and aggregates regarding CA history related articles. Further analyses follow.

**Table 5: Comparison of Numbers of Articles in Three Journals**

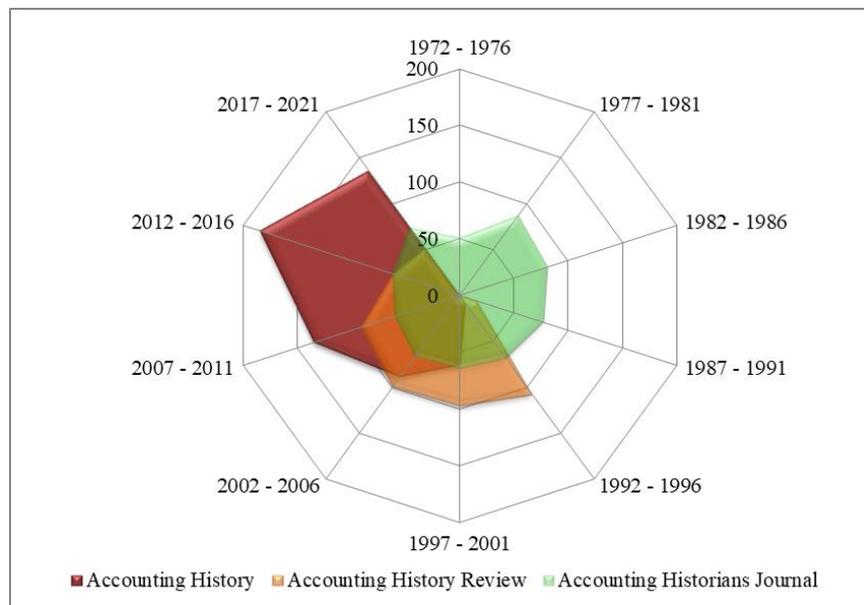
	Number of Articles Published				Number of Cost Accounting Related Articles Published			
	TOTAL	Accounting History	Accounting History Review	Accounting Historians Journal	TOTAL	Accounting History	Accounting History Review	Accounting Historians Journal
<b>TOTAL</b>	<b>1,832</b>	<b>612</b>	<b>527</b>	<b>693</b>	<b>100</b>	<b>23</b>	<b>36</b>	<b>41</b>
<b>1972 - 1976</b>	51	0	0	51	2	0	0	2
<b>1977 - 1981</b>	87	0	0	87	8	0	0	8
<b>1982 - 1986</b>	81	0	0	81	5	0	0	5
<b>1987 - 1991</b>	93	0	16	77	7	0	1	6
<b>1992 - 1996</b>	185	8	108	69	17	1	10	6
<b>1997 - 2001</b>	224	61	98	65	25	7	10	8
<b>2002 - 2006</b>	256	89	100	67	15	5	6	4
<b>2007 - 2011</b>	285	134	91	60	10	4	4	2
<b>2012 - 2016</b>	308	184	62	62	8	5	3	0
<b>2017 - 2021</b>	262	136	52	74	3	1	2	0

Source: Author's own

With 308 articles, the most productive five year period of three journals in terms of published articles in general is 2012–2016. This makes 16.81 per cent of all articles published.

The most productive period for AHR is 1992–1996, with 108 articles, which composes 20.49 per cent. AH published 184 articles in 2012–2016, which makes 30.07 per cent. AHJ’s publishing pattern seems to be more evenly distributed; however, 1977–1981 with 87 articles is the most productive year of this journal. It makes 12.55 per cent.

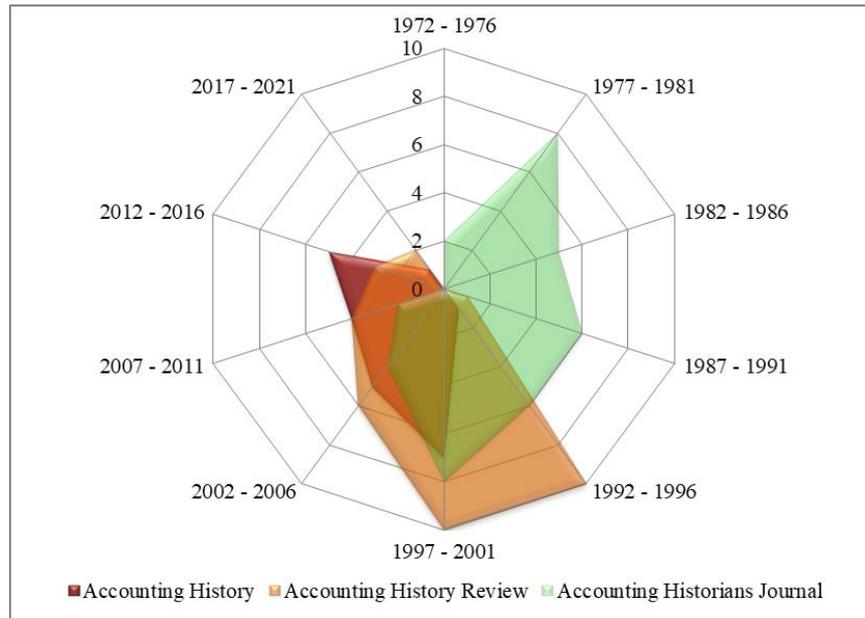
Based on Table 5, numbers of all kinds of articles published in three journals are displayed on a graph. Table 5 and Graph 1 very well displays that aggregate data regarding three journals 2012–2016 is the most productive five year period in terms of total published articles of all kinds. AHR published eight CA history related articles both in 1977–1981 and 1997–2001. The two five year period’s publication make up 39.02 per cent of the total 41 CA history related articles. This journal did not publish any single CA history related article in the last two consequent five year periods. AHR published ten such kind of articles each in 1992–1996 and 1997–2001. The publications of these consequent periods compose 55.56 per cent of total CA history related article publication. The maximum number of this genre in AH is 7, the period is 1997–2001, and the ratio is 30.43.



**Graph 1: Number of Articles in Three Journals**

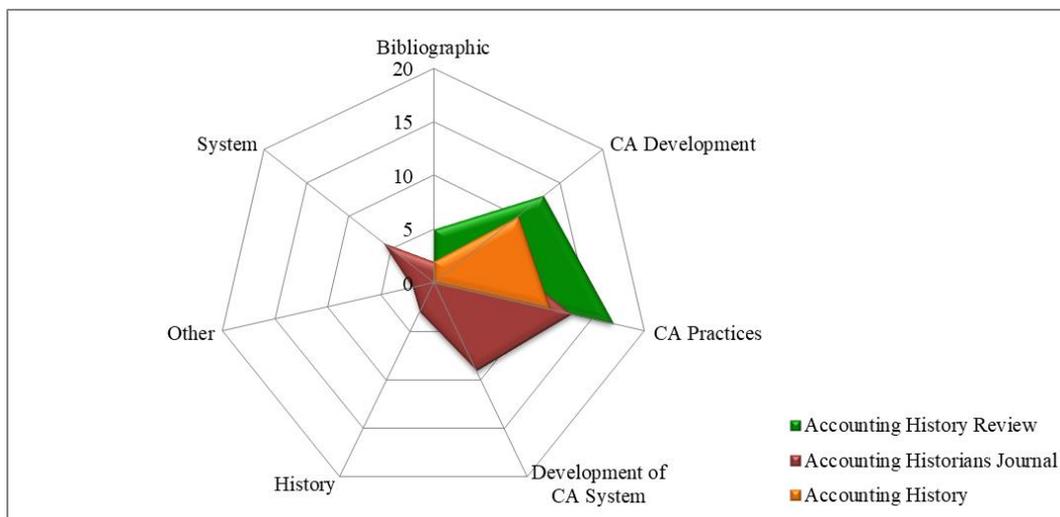
*Source: Author’s own*

When it comes to CA history related articles published in three journals, the most productive five year period is 1997-2001. Coincidentally, individual data of each journal verifies this, and is depicted in Graph 2.



**Graph 2: Number of Cost Accounting Related Articles Published**  
 Source: Author's own

In order to display the grouped topics, the related sectors, the centuries covered, and the nationality of authors in meaningful graphics; there was a need to diminish the long lists. Triple iteration of the published articles at the most CA history related article crowded journal helped in achieving this task. Accordingly the topics are grouped as: (1) Bibliographic, (2) CA Development, (3) CA Practices, (4) Development of CA System, (5) History, (6) System, and (7) Other.



**Graph 3: Groups of Topics in AHR, AHJ, AH 1974–2021**  
 Source: Author's own

Graph 3 is based on Table 6. CA Practices is the most studied area by researchers. In fact, it is not easy to discriminate between CA Practices and CA Development, because these are like Siamese Twins feeding each other simultaneously. Development of CA System somehow differs from System, because it mostly comprises accounting systems and accounting

information systems more in general, but also mentions CA. Critics, comments, minutes of meetings, publications, replies are categorized under the group 'other'. Historical discussions, history of CA, Mesopotamian accounting are handled under 'History'. The remainder is apparent.

**Table 6: Groups of Topics in AHR, AHJ, AH 1974–2021**

Group of Topic	Accounting History Review	Accounting Historians Journal	Accounting History
Bibliographic	5	2	2
CA Development	13	6	10
CA Practices	17	13	11
Development of CA System	0	9	0
History	1	3	0
Other	0	2	0
System	0	6	0
<b>Total</b>	<b>36</b>	<b>41</b>	<b>23</b>

*Source: Author's own*

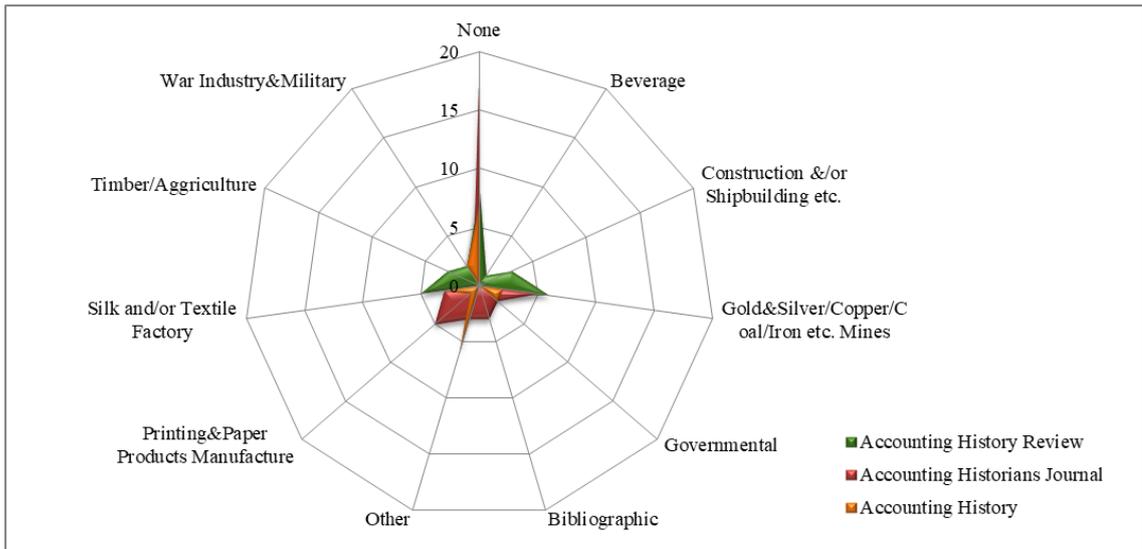
Similarly, the sectors mentioned in CA history related articles are grouped as: (1) None, (2) Other, (3) Governmental, (4) Bibliographic, (5) Printing & Paper Products Manufacture, (6) Silk and/or Textile Factory, and (7) Gold & Silver/Copper/Coal/Iron etc. Mines.

**Table 7: Groups of Topics in AHR, AHJ, AH 1974–2021**

Related Sector	Accounting History Review	Accounting Historians Journal	Accounting History
None	8	19	7
Beverage	1	0	0
Construction &/or Shipbuilding etc.	3	0	0
Gold&Silver/Copper/Coal/Iron etc. Mines	6	5	2
Governmental	1	2	2
Bibliographic	0	3	0
Other	7	3	6
Printing&Paper Products Manufacture	0	5	1
Silk and/or Textile Factory	5	3	3
Timber/Aggriculture	3	0	0
War Industry&Military	2	1	2
	<b>36</b>	<b>41</b>	<b>23</b>

*Source: Author's own*

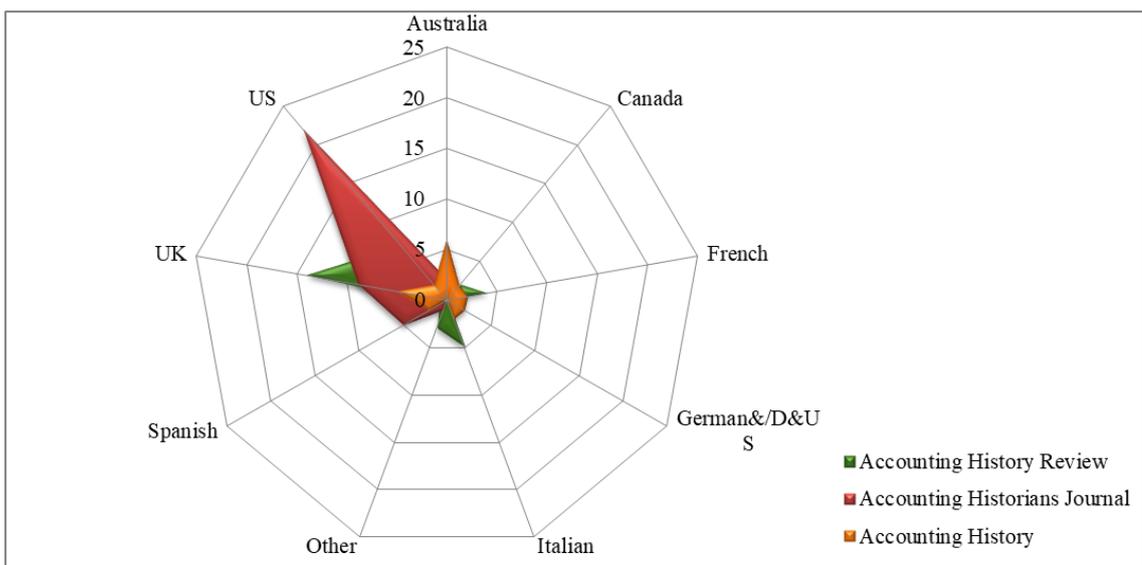
If, there is no mentioning of any specific sector, or in case the paper is not related to any sector, the article is grouped as 'None'. Due to constraints of graphs, the limitation of the number of axis is overcome by combining related sectors, as it is with mines of all kind. Even though, timber may not be classified among agriculture, it in fact is close to it; therefore, these papers are categorized with those that are about agriculture. Shipbuilding, machine building and the like are the other sectors, which are attached to construction business. This is justified, because the number of CA history related articles about these businesses/sectors are few.



**Graph 4: Groups of Sectors in AHR, AHJ, AH 1974–2021**

*Source: Author’s own*

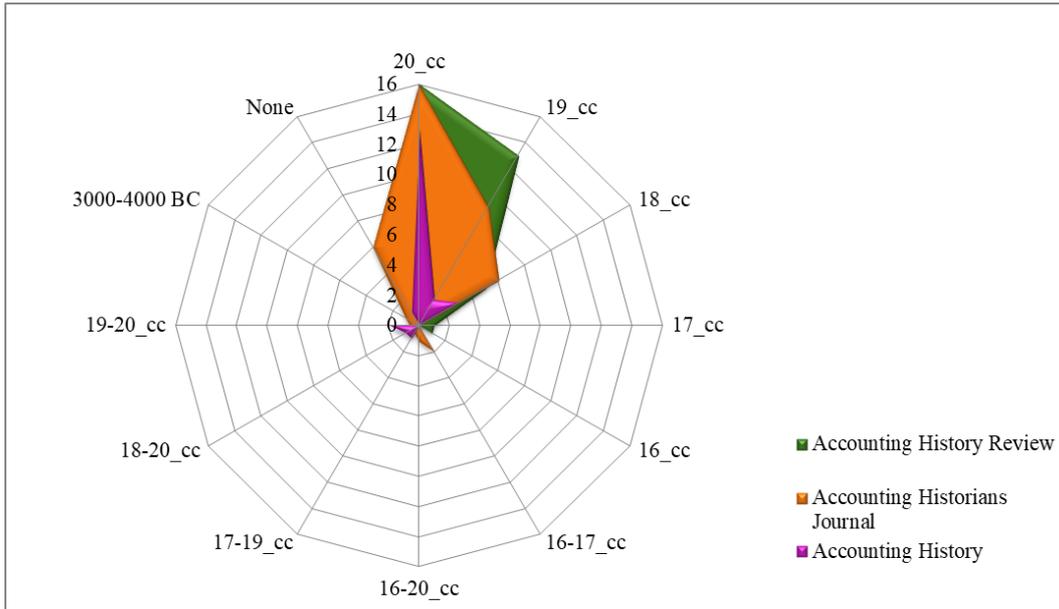
Another characteristic of CA history related articles evaluated in this research is the nationality of author(s). It is grouped as such: (1) Australia, (2) Canada, (3) German/US, (4) KPMG, (5) Spanish, (6) United Kingdom, (7) UK/US, and (8) US. Though KPMG is not a trait of nationality, it represents author(s) from a corporate, which has worldwide operations. Authors from more than one nationality are represented by mentioning both nationalities separated by a slash. Regarding the nationality of authors all in AHR, AHJ, and AH throughout the years, British and American authors carry the flag. Spanish and Australasian authors follow. An individual analysis reveals that AHR is dominated by Britons; Accounting Historians Journal is dominated by Americans, and AH is dominated by Australasians. The distribution is seen in Graph 5.



**Graph 5: Author Nationality in AHR, AHJ, AH 1974–2021**

*Source: Author’s own*

The last trait of paper published in AHR, AHJ, AH is which century they are about. There are century specific researches; papers covering more than one century and there are researches that are about millennia. Where, papers about 20th century compose 45 per cent of the sample; those handling 19th century make up 24 per cent, and those that are about 18th century make up 14 per cent. Paper, which are not specifically about a time period are classified as 'None'. The axes or the graph represent at least one actual published paper. Any time period not covered in these axes means that there is no single CA history related article published in AHR, AHJ, AH from 1974 to 2021.



**Graph 6: Period of Studies of CA Papers in AHR, AHJ, AH 1974–2021**

*Source: Author's own*

As stated by Güvemli and Eskin (2021) accounting historians determine research periods according to the availability of sources (172). The present author believes that there is no need of cost accounting historians to behave in alternative ways. The moment a researcher gets a chance to dig into archival sources, he/she would definitely become eager to share it with accounting world. It seems also be apparent that CA practices became more common during and after the Industrial Revolution.

#### 4. CONCLUSIONS

This analysis provides insights into three accounting history journals. According to the findings of this survey, there are only 100 cost accounting history related articles published in these prominent journals. The number of cost accounting history related articles published in Accounting Historians Journal in the last ten years is zero. At any time period of five year intervals, the maximum number of cost accounting history related articles published in any of three journals is ten; that was before Millennium. In addition to 100 articles analyzed in this research, in order to combine this research to Turkish situation, below are some of the cost

accounting history related articles published in the Journal of Accounting and Financial History Researches (MUFTAV) that welcomes Turkish and English written papers:

*Examination of Budget Studies from Ottoman Empire to Republic of Turkey in Terms of Accounting and A Case Study* (Sariso, Demir, and Adiloğlu, 2020); *The Development of Cost Accounting in the First Half of 20<sup>th</sup> Century* (2012) and *The Dependency of the History of Cost Accounting on History of Manufacturing Technology* (2021) by Yükçü and Atağan; *A New Cost Accounting Concept by the End of 20<sup>th</sup> Century: Strategic Cost Management* (Bekçioğlu, Kaderli, Köroğlu, and Sezer, 2016); *A New Approach Which Replaced Cost Accounting by the End of 20<sup>th</sup> Century: Strategic Cost Management* (Bekçioğlu and Köroğlu, 2013); *Management and Accounting Implementations in Ottoman Agricultural Enterprises at the End of 19<sup>th</sup> Century: The Example of “Farm Management”* (Yazan, 2018). As observed from this short list, there are not many papers related to cost accounting history.

As if accounting historians compiled each and any piece of cost accounting related work anywhere in the world, the publishing patterns of AHR, AHJ, AH show that the percentage of CA history related articles, which made its peak in 1997–2001 with 11.16%, the ratio of CA history related articles to total articles published, diminishes in a row: 5.86%, 3.51%, 2.60%, and 1.15% every five year period to 2021. Apparently the accounting historians lost their apatite in CA history, either because it is a meticulous task to accomplish, or it is not that easy to find, reach, and overcome language and/or translation obstacles in assessing archival sources.

Leonardo Da Vinci has drawings and notes in various areas of interest like anatomy, astronomy, botany, cartography, painting, and paleontology. He also left notes about some of these subjects. His accurate approaches and his works having meant a lot to late centuries' scientists puts him to a special place. Why should individual cost accounting practicing pioneers not get what they deserve? The respect, Da Vinci had earned, must encourage accounting historians in digging for new archival sources.

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