

Influences on the developments of accounting and finance professions

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Project description:

Recently, there has been considerable research interest in the development of accounting professions in different countries and in different time periods, influenced by different perspectives for example the sociology of professions literature, institutional theory, the role of the state and imperialism.

Studies of accounting professions both in the UK and within its empire have been undertaken. These include studies of both dominion, settler states and non-settler colonies. Professionalisation of accounting in dominion states was very much based on the British model professionalisation and influenced by British accountants in these states, In contrast, non-settler colonies showed a different trajectory of professionalisation with accounting professions established post-independence with Government support and with links to British accounting institutes. Some studies also indicate that the professionalisation of accounting in some countries such as India, combine elements seen in both settler and non-settler states

Most of the studies on the professionalisation of accounting have focused on the chartered accounting profession but some recent studies have started to focus on other professional bodies such as the management accounting profession and other professions such as the risk management profession.

This project focuses on the development of accounting professions and could include studies of either chartered accounting professions, management accounting professions or other accounting professions such as public sector accounting professions. The project may also relate to the development of more recent professional bodies in which accountants have an interest for example risk management professions. The professions maybe British professions or professions in other countries and perspectives used to explore the issue could include sociological perspectives, imperialism, historical perspectives and comparative approaches but other theoretical perspectives would also be welcome. The project will contribute to the literature in terms of studying either professions not yet studied or studying events that have not been explored for accounting professions that have already been the subject of academic study.

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