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The Cardiff (ABFH/AHR) Conference, and *Accounting, Business & Financial History*, 1989-2011 – some (personal) reflections

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ABSTRACT

This paper focuses on the origins and development of the Cardiff Conference and its relationship with the journal, *Accounting, Business & Financial History* (ABFH). It provides a mixture of description of the events leading up to the decision to initiate a conference and the founding of ABFH, as well as some analysis of the conference attendance, and the significance of conference presentations to the flow of papers published in *ABFH/Accounting History Review*. It also contains some personal reflections.

KEYWORDS: Cardiff Conference; *Accounting, Business & Financial History*; (Accounting and) Business History Research Unit; Aberdare Hall; networks

Introduction

This paper was initially intended for inclusion in the special edition of *Accounting History Review* (AHR, 29(2), July 2019) dedicated to the memory of Malcolm Anderson but heavy administrative duties during 2018-19 meant that it was not possible to undertake all of the data collection and analysis intended. It was inspired by the reference contained in the call for papers for the Edge Hill conference, namely that 'Our conference returns to our "Cardiff" roots' (AHR 28(1-2): 143) and made possible by my inability to weed (as archivists like my wife would put it) my personal records related to the early conferences and the collection of programmes and abstracts retained from later ones.

The paper is organised as follows: first I examine the origins of the Cardiff Conference and this is followed by a consideration of how *Accounting, Business & Financial History* (ABFH) emerged therefrom and how, in turn, the launch of ABFH led to the conference becoming an annual fixture. This is followed by a consideration of several different aspects of the conference, namely: its location; the mode of financing; the changing format and the growth in the number of participants, including the gender balance and the widening geographical spread of attendees. I then consider the links between papers presented at the conference and those published in ABFH, before concluding with some thoughts as to why the Cardiff Conference came to an end in 2011.

The origins of the first Cardiff Conference

During 1987/88, the two university colleges located in Cardiff, namely University College Cardiff (UCC) and the University of Wales Institute of Science and Technology (UWIST), both of which comprised parts of the federal University of Wales, merged to form a single institution. One effect of this merger was for the nascent Cardiff Business School within UWIST to be expanded by the addition of staff from various departments within the former UCC, including those from the departments of Economics and Accounting. Following a meeting in 1988 of members of the enlarged Business School staff with an interest in matters historical, called by the Director of the School, Professor Roger Mansfield, it was decided to form a Business History Research Unit (BHRU) (from 2007 the Accounting & Business History Research Unit (ABHRU)). John Richard (Dick) Edwards,

formerly in the Accounting department of UCC, and interested in the history of accounting, became the BHRU's director while I, formerly of the Economics department of UCC, became its assistant director. One of the earliest decisions made by members of the new unit was to mark its existence by holding a one-off conference in September 1989.

Having recently published *A History of Financial Accounting* with Routledge, Dick Edwards was beginning to turn his research focus towards the history of cost accounting, while my own research into the history of the British coal industry had made extensive use of the cost and output books of various (south Wales) colliery companies. With our mutual research interest in matters related to the use of cost records in, respectively, the iron and steel industry and the coal industry, it was thought that a suitable theme for the conference would be 'Accounting and Business Decision Making in Companies, 1844-1939'. While I undertook the detailed organisation and 'management' of the conference (in those days, and throughout much of the 1990s, there was no specific administrative support within the Business School for conference events), Dick's main task was to seek financial support for the event. Through his not inconsiderable persuasive (or should that be arm-twisting) abilities, sponsorship was secured from two major accounting firms, Arthur Andersen & Co. and Deloitte, Haskins & Sells.

It was anticipated that the conference would be a relatively small affair, but it was hoped that it would attract individuals from various fields, especially accounting history and business history. Dick and I were aware of some individuals working in the relevant fields, but most of these were scattered throughout the British Isles, and it was thought the conference might provide a useful forum for meeting and discussing issues of interest common to them and members of BHRU. The conference, which ran from lunchtime on 20 September 1989 through to lunchtime on the following day, was held at Cartwright Court, one of UWIST's newer student residence centres. In addition to the overseas guest speaker, the conference attracted 20 academics from outside Cardiff (all from the UK), who joined 11 members of Cardiff Business School and a representative from the publisher Routledge. The keynote "Arthur Andersen paper" was presented by Richard Brief, Professor of Business Statistics and Accounting at the Leonard N. Stern School of Business, New York University, on the subject 'Accounting as a variable in business history'. Six other authors also presented papers: Richard Macve (Aberystwyth), Trevor Hopper (Manchester), Moyra Kedslie (Hull), Chris Napier (LSE), Judith Wale (Buckingham) and Michael Mumford (Lancaster). A feature of this, and all subsequent conferences that I organised, was the pre-circulation of hard copies of papers (where available) to participants. The first conference was, of course, held in the days before modern means of communication were widely available to the public at large or, indeed, members of universities: the world-wide-web had only just begun!

The emergence of *Accounting, Business & Financial History* and the move to an annual conference

Routledge was approached to explore the possibility of it publishing a book based around the papers presented at the conference. This plan, however, was undermined from two directions. First, it was discovered that several of the presenters had outlets already lined up for their work and, second, there was a distinct lack of enthusiasm on the part of Routledge's book editor, Rosemary Nixon. However, Rosemary informed Dick and I that Routledge's journals editor, Beverley Stern (later Freedgood), was interested in widening the company's range of academic journals. We were therefore invited to submit a proposal for a new journal seeking to bring together historians from the fields of accounting history, business history and the history of finance, the inclusion of the last of these strongly encouraged by Beverley. A proposal was submitted to Routledge on 21 February

1989 and circulated for review by the publisher to leading figures in the relevant academic fields, including Anthony G. Hopwood, Christopher W. Nobes, Richard P. Brief, Geoffrey Jones, R.H. (Bob) Parker and, for a non Anglo-Saxon international perspective, Junichi Chiba of Tokyo Metropolitan University. One imagines that the choice of Chiba was motivated by knowledge of the strong interest in accounting history displayed by Japanese academics at this time.

The only academic journal then existing in the field of accounting history was *The Accounting Historians' Journal* published by the Academy of Accounting Historians in the USA, which also published from time to time the *Accounting Historians' Notebook*. *Accounting History*, a publication of the special interest group of the Accounting Association of Australia and New Zealand, had been suspended in 1986 and its new series was not commenced until 1995 (for further details of accounting history publications see Walker 2009, 21). The field of business history was represented at the time by two well-established journals, *Business History* in the UK and the *Business History Review* in the USA. Most reviews of the proposal however were favourable and considered that the proposed new journal would be a useful addition to the range of journals available, especially in Britain. Deliberately planned as an interdisciplinary journal, Routledge agreed to the launch of *ABFH* (now *Accounting History Review (AHR)*), and the first edition appeared in print in October 1990. Envisaged initially as a two issues per year journal, the publishers had hoped to have the first issue in print at the beginning of 1990, but Dick and I considered this timescale to be unrealistic. Thus, the journal first appeared in October 1990, the first of the three issues making up volume 1 (October 1990, and March and September 1991). Volume 2 appeared in March and September 1992. With the journal attracting a steady and sizable inflow of publishable material, and with urgings from the publisher, from 1993 *ABFH* was expanded to three issues per year (those for volumes 3 (1993) to 6 (1996) appearing in March, September and December; subsequent volumes (up to and including volume 20 (2010)) appearing in March, July and November).

Support for the launch of the journal came from both expected and unexpected sources. There was great support from within the accounting history fraternity, as might have been expected, but many business historians were equally enthusiastic about the journal's launch. Individuals connected with the LSE's Business History Unit, in particular Terry Gourvish, provided support and guidance, for both the journal and subsequent conferences, as did other well-respected names in the business history field such as David J. Jeremy (Manchester Metropolitan University) and Charles Harvey (Royal Holloway & Bedford New College, then co-editor of *Business History*). Geoffrey Jones, the other co-editor of the (potentially rival) journal *Business History* (and today joint editor of *Business History Review*) provided Routledge with a positive review of the proposal to launch *ABFH*, the general feeling amongst referees from the business history field being that the greater the number of quality academic outlets for the work of business historians the better.

A key aim of the journal, as indicated in its title, was to bring together not only those interested in the history of accounting, but also those, such as economic and business historians and historians of finance, who made use of accounting information in their research. To encourage submissions from as broad a range of historians as possible, much thought was given to who should be invited from across the different fields to become editorial board members. Dick and I were anxious not only to have a board that represented the different fields, but also had an international flavour, so that *ABFH* would not be seen simply as a British journal. The first editorial board of *ABFH* therefore included noted academics from both the UK and across the world. From the fields of accounting and accounting history this included Richard P. Brief (USA), Junichi Chiba (Japan), Esteban Hernandez-Esteve (Spain), H. Thomas Johnson (USA), Richard Macve (UK), Richard V. Mattessich (USA), Michael J. Mephram (UK), Christopher W. Nobes (UK), Lee Parker (Australia), R.H. (Bob) Parker (UK), Basil

Yamey (UK) and Stephen A. Zeff (USA), while business history was represented by three UK academics, Terry Gourvish, Charles Harvey and David J. Jeremy, and financial history by Charles W. Munn (UK). The editorial board for the first two volumes was completed by Malcolm Cooper, a multi-faceted historian who, when invited to join the editorial board was in charge of the ICAEW's research programme but, by the time the first edition reached the press, had joined the investment bank, Carnegie International Ltd.

During the negotiations regarding the launch of *ABFH*, Dick and I realised that an annual conference could be an important factor in encouraging a potential flow of high-quality material to be submitted to the journal. Moreover, most of those attending the 1989 conference had expressed significant enthusiasm for there to be a regular meeting place for themselves and other historians interested in accounting, business and financial topics, although I recall markedly less enthusiasm for organising such an event. Thus, Dick and I decided that we should run an annual event in Cardiff, linked to the journal. Thus, having proved the launching pad for *ABFH*, the 'one-off' Cardiff Conference became an annual fixture in the calendar of interested historians up to and including 2011. In the decades of the 1990s and 2000s the conference and the journal became inextricably entwined: the initial conference begat the journal; the launch of *ABFH* resulted in the conference becoming a regular, annual fixture; and the conference helped generate a flow of high quality papers for publication.

The Cardiff Conference – an annual fixture!

The conference location

The 1989 conference was held at Cartwright Court. Although a recently built hall of residence comprising modern accommodation facilities, it was not totally appropriate since it was located some distance from the centre of Cardiff in a not too-easily accessible location, and immediately adjacent to a (somewhat noisy) railway line. When it was decided to mount the conference on an annual basis a location closer to Cardiff city centre and the Business School was sought, resulting in the choice of Aberdare Hall. This Grade II-listed Gothic revival hall of residence built in 1895 became the main, though not exclusive, home of the Cardiff Conference.

In the early years Aberdare Hall provided an attractive and convivial environment for a small conference. It was within easy walking distance of the centre of Cardiff and Cardiff Central railway station was only 20 minutes away by foot (although trains could be taken from there to Cathays station which was only a five-minute walk). The proximity under one roof of meeting rooms, dining facilities and an informal lounge for after dinner discussions, provided an environment within which individuals could get to know each other and discuss ideas. Although the bedroom accommodation was basic – student study bedrooms without *en suite* facilities was not to everybody's taste – most of those attending the early conferences were willing to put up with this for one or at most two nights without too many complaints. Over time, overseas delegates in particular expressed a desire for higher quality accommodation equipped with *en suite* facilities, leading to some deciding to upgrade to more expensive university accommodation or stay at city-centre Cardiff hotels within walking distance of the Hall. Except on the few occasions when they decided to mow, rather noisily, the lawns forming the quadrangle outside the library where the conference sessions were being held, Aberdare Hall remained the perfect location for what was still a relatively small conference until well into the early 2000s.

In 2009, with Aberdare Hall unavailable for either the conference sessions or dinner, the former were moved to the university's Glamorgan Building (the former Glamorgan County Council offices)

where they continued to be held in 2010 and 2011. However, while featuring rooms sufficient accommodation in which to hold the parallel sessions and the splendidly panelled former Council Chamber for the plenary sessions, the Glamorgan Building lacked on-site facilities for both overnight accommodation and the preparation of hot food. Therefore, attendees in these years were required to arrange their own accommodation in local hotels and the conference dinner was moved off-site. The 2009 dinner was held in the 15th century undercroft of Cardiff Castle, where attendees were able to experience the delights of a Welsh Banquet. At the 2010 conference dinner, held in the refectory of Cardiff University's Main College building, Stephen Walker, as editor-to-be of *AHR* and on behalf of Routledge/Taylor & Francis, presented Dick and myself each with a wine decanter in recognition of our 20-year service jointly editing *ABFH*, a role which was soon to end with the publication of issue 20(3) in November 2010. In 2011, at what was destined to be the last Cardiff Conference, delegates were transported some 10 miles north of Cardiff for a meal held in the Grand Hall of the medieval Caerphilly Castle, the largest castle in Wales and second largest after Windsor Castle in Britain.

One of my most abiding memories of the first few conferences is the after-dinner (drinking) sessions in the Aberdare Hall lounge. Prior to the 1992 conference there was no bar facility available at the Hall, and thus individuals requiring alcoholic refreshment of the hop-brewed variety needed to go to a nearby pub where they could enjoy the benefits of local beers such as Brains. However, many participants were content to remain at Aberdare Hall, not because they did not drink but because, in the early years, the 'allowance' of half a bottle of wine per attendee at the conference dinner (split equally between white and red) proved to be more than ample. Interestingly from a sociological perspective, more white wine was consumed during those early conference dinners, meaning that those of us who had a preference for red wine found ourselves with the unenviable task of having to drink up the excess afterwards. On more than one occasion this kept conversations going until well into the early hours of the morning! Within a few years, however, red wine consumption increased relative to white and the allowance of half a bottle per person also proved insufficient, requiring me to authorise the Aberdare Hall waiting staff to uncork additional bottles during the conference dinner! Fortunately, as the surplus wine for post-dinner consumption began to dry up, a bar was added to the Aberdare Hall facilities, enabling discussions to carry on as in the early years!¹

Financing the conference

Attendance at modern conferences can be expensive, with the conference-only fees often amounting to several hundreds of pounds before adding the cost of hotel accommodation! In contrast, the cost for attending the early Cardiff Conference was very small, even after allowing for inflation over the last 30 years. This was a conscious decision, on the part of the organizers, prompted by the knowledge that funding for attendance at research conferences at that time was often difficult to secure. The cost for attending the first conference, including overnight accommodation, all meals inclusive of lunch on the first day through to lunch on the second day and pre-circulation of papers, was just £45 (equivalent to £113 in today's prices). Rising costs during the 1990s however, meant that by 2000 the all-inclusive cost had doubled to £90. That the conference

¹ It is perhaps worth remarking that one of the arcane rules associated with hiring Aberdare Hall in those early years was the requirement that a member of Cardiff University staff should remain at the Hall overnight to ensure that guests did not 'get up to any inappropriate behaviour'. Precisely what this referred to, or how the member of staff was supposed to stop any unseemly activities occurring was never made clear, although staying overnight with other conference attendees meant that I did not have to worry about drinking and then driving 12 miles home late at night!

fee was able to be kept so low reflected the initial hard work of Dick in obtaining sponsorship, although not always totally successfully. In 1989 Arthur Andersen & Co. provided support to the tune of £750, while Deloitte, Haskins & Sells gave a grant of £350. In 1990 it was the turn of Price Waterhouse (Cardiff) who felt the pressure of Dick's arm-twisting, providing sponsorship of £500.² In 1991 Dick's abilities deserted him and the conference had to stand financially on its own two feet. The 1990 sponsorship enabled the rise in the all-inclusive conference fee to be kept to just £5, but only at the expense of deciding not to invite a guest speaker from overseas. The lack of any external financial support in 1991 meant that again we were unable to invite a guest speaker and the conference fee had to be raised to £60.

At this point, one of the key supporters of the conference, Richard Macve, offered some valuable advice. Richard, who was academic adviser to the ICAEW's research grants panel, drew our attention to the fact that the ICAEW operated a number of trust funds which provided grants for research and suggested that they might be amenable to an application for financial support. Thus, from the fourth *ABFH* Conference, held in September 1992, onwards, the ICAEW (initially through the PD Leake Trust and later its Centre for Business Performance) became the main source of external financial support for the conference, up to and including the 23rd and final Cardiff Conference held in September 2011.³ An application for support was made each year, with the ICAEW regularly awarding the annual sum of £1000, although in later years the amount increased - in 2009, for example, the ICAEW's sponsorship was recorded at £1746. Another financial supporter of the conference, though on a smaller scale, was the publisher of *ABFH*, Routledge/Taylor & Francis, which in later years part-financed the conference dinner and/or pre-dinner receptions.

The conference format

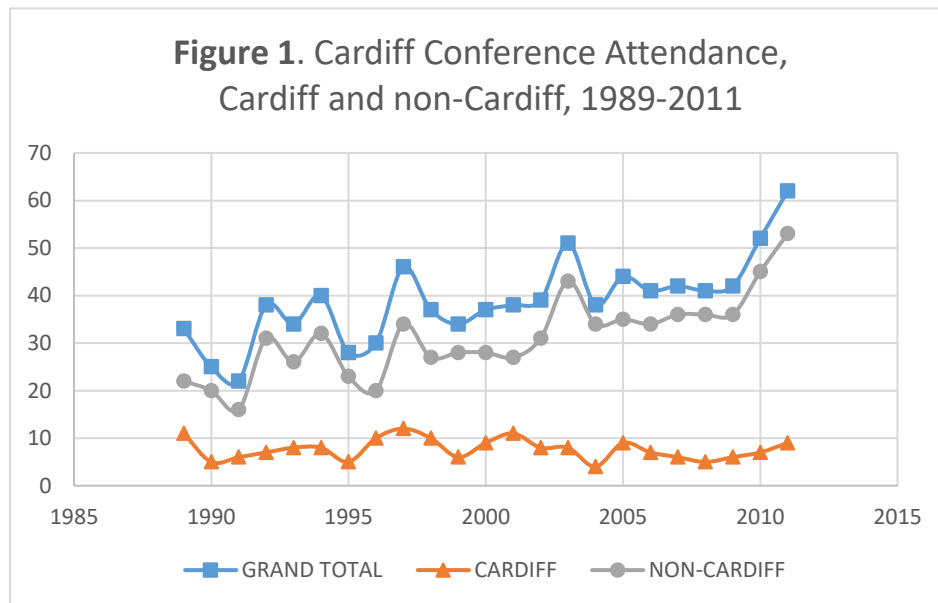
The standard format of the early Cardiff Conferences was that they ran from lunchtime on day 1 to lunchtime on day 2, with all papers presented in plenary session, enabling both attendees and presenters to immerse themselves in a wide range of issues from across the history of business, accounting and finance; arrangements which, as a simple (mathematical) economist who had moved into historical research, formed an important part of my education in relation to many accounting matters. As the number of papers offered increased, the length of the conference was extended until mid-afternoon (tea-time) on the second day, though the logistics of travelling to Cardiff meant that some attendees found themselves having to miss the (new) final session. The continuing increase in the number of papers offered meant that at the 14th conference, held in September 2002, parallel sessions were introduced for the first time. Plenary sessions continued to feature, but the addition of parallel sessions enabled more papers to be accommodated in the programme, leading to an increase in attendance given that potential participants at a research conference could often obtain finance from their home institution only if presenting a paper. In the period to 2001 the number of external (i.e. non-Cardiff) delegates had fluctuated between 15 and 34, although from 1997 to 2001 it did so within a narrower range (27 to 34); during the mid-2000s the numbers were consistently in the mid-30s before growing rapidly in the final years (see Figure 1).

The move to having parallel sessions reflected both an increase in the number of papers submitted for inclusion in the conference proceedings and a change in the personnel in charge of organising the

² In its early years they also provided support for the Basil Yamey Prize awarded annually for the best article published in each volume of *ABFH*. In the final years of *ABFH*, the prize was supported by BDO Stoy Hayward.

³ The only exception was in 2003 when the conference was sponsored by BDO Stoy Hayward.

conference. In my role as assistant director of BHRU I was responsible for organising the first 12 conferences, though increasingly over time I was assisted by Malcolm Anderson, who attended the

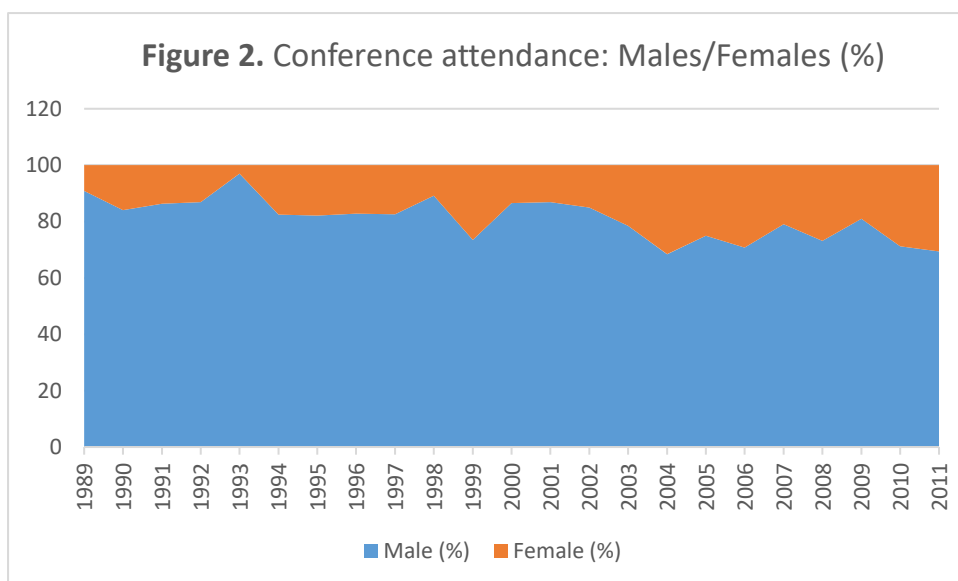


conference for the first time in 1991 on taking up the role of research assistant to Dick and myself immediately following his graduation in the summer of that year. After the 2000 conference I felt that I had done my stint and so for the 13th conference Dick, aided by Malcolm, who had by now become a full-time member of the Cardiff lecturing staff, took on overall responsibility for its organisation, together with administrative assistance from the Business School’s recently established conference organiser. Malcolm became the sole organiser in 2008 and in 2011 was joined as co-organiser by Stephen Walker, who had recently taken over the editorship of *ABFH*, re-branded as *AHR* to reflect a revised publication philosophy (Walker 2011).

A widening participation – the role of networks

Over the 23 years of its existence the Cardiff Conference attracted almost 350 different researchers who, at the time of their attendance, were not connected with Cardiff University.⁴ The total number of delegates attending the conference grew gradually during the 1990s and early 2000s, levelling off at just over 40 in the second half of the 2000s before experiencing a sharp rise in 2010 and 2011 (see Figure 1). The growth in participation was accompanied by two trends: a slow increase in the proportion of females (see Figure 2); and an increasing internationalisation. A study of conference participants over its lifetime reveals certain patterns, not least that particular individuals were regular attendees during specific periods, reflecting their age, career stage and life circumstances. Prior to analysing the data, one recollection I had of the early conferences was that they were attended by a relatively small group of individuals who returned regularly (though not necessarily every year). I was therefore somewhat surprised to discover that the number of different attendees

⁴ Altogether some 35 different members of the BHRU/ABHRU also attended the conference at one time or another, although some of these are also included in the total of non-Cardiff attendees since in addition to attending as Cardiff Business School staff members, in other years they did so while employed at other institutions.



from institutions outside the host university during the period 1989 to 2000 inclusive, at 163, was only slightly smaller than the 182 recorded for the period 2001 to 2011 inclusive. Nevertheless, many of those who attended one Cardiff Conference, male and female, returned on at least one other occasion and, in many cases, far more than one, although there was some change in the make-up of this group either side of the new millennium.⁵

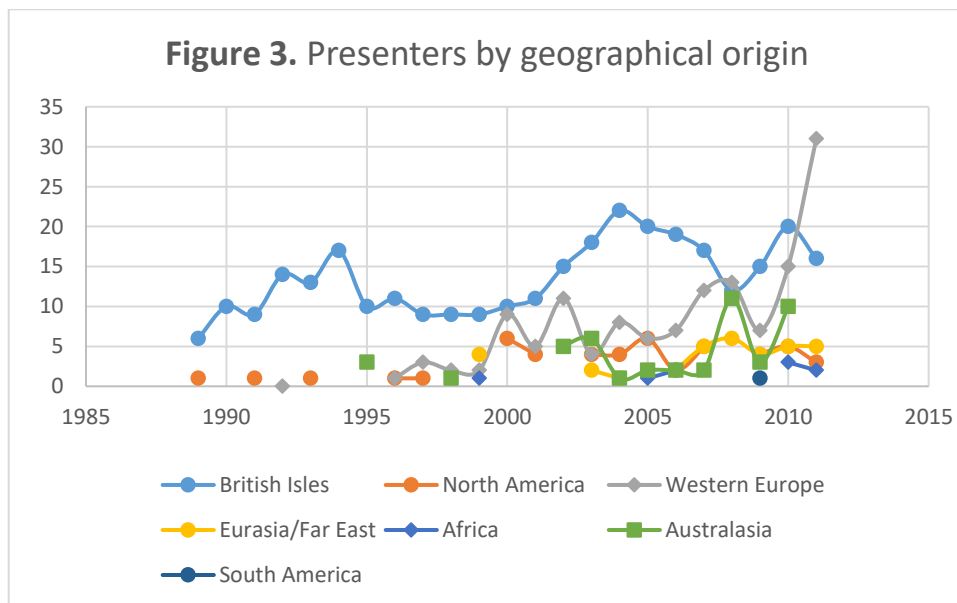
As might be expected, amongst the most regular attendees at the conference from outside Cardiff were individuals who have played an important role in the modern development of the field of accounting history research in Britain. Christopher Napier and the late R.H. (Bob) Parker led the way, each attending 19 of the 23 Cardiff Conferences⁶, followed by A.J. (Tony) Arnold (15) and Richard Macve (14). But it was not only British academics who became regular attenders: Yannick Lemarchand (France) was present at 14 conferences while the Japanese scholar, Masayoshi Noguchi, attended a total of 11 conferences, albeit one of them while still attached to Cardiff where he successfully completed his PhD thesis under Dick's guidance. Other British academics who attended more than ten conferences were Judith Wale (12), Tony Whitford (12), Mark Billings (11), Roy Edwards (11) and Neil Robson (11). While Tony and Neil were accounting historians, Judith combined an interest in both accounting and business history (especially in relation to the coal industry), Roy researched on the interface between accounting and management history (especially in relation to the railway industry) and Mark on that between the history of accounting and finance.

The first two conferences, with the exception of the inaugural guest speaker, were attended wholly by individuals who, at the time, were associated with British universities and were native English speakers. Indeed, throughout much of the history of the Cardiff Conference native English speakers formed the bulk of presenters, although British researchers were gradually supplemented by presenters from the USA, Australia and New Zealand (see Figure 3). The first non-guest speaker to

⁵ One enthusiastic attender from the USA in the new millennium was William Donald (Bill) Samson (1947-2005). Bill attended his first Cardiff Conference in 2000, returning in 2001 and again in 2005. Unfortunately, he would never attend another conference, suffering a heart attack and passing away in a Cardiff hotel half-way through the 2005 conference (for a short obituary, see Flesher and Previts 2005).

⁶ Only one person attended all 23 conferences, but modesty forbids me from naming this individual.

attend and present from outside Britain was Dick Fleischman (USA) in 1991, and the first non-native English speaker to present a paper was Yannick Lemarchand in 1992 (see Appendices 2 and 3). The second non-native English speaker to present was the German business historian, Mark Spoerer (Hohenheim), in 1996, and he was followed by Ignace de Beelde (Ghent), Kees Camfferman (Amsterdam) and Claude Bocqueraz (Geneva) in 1997, and Kees Camfferman and Paolo Quattrone (Palermo) in 1998. By generally presenting the fruits of their research into historical developments in their home country these non-native English speakers helped to broaden the understanding of participants of historical developments outside the Anglo-Saxon world. In 2000 the number of papers presented by speakers from mainland Western Europe at nine was only one less than that for the British Isles, while in the final year of the conference, 2011, it greatly exceeded it (31 compared with 16 - see Figure 3). It was in 2000 that speakers working at institutions outside of the British Isles, not just mainland Western Europe but also further afield, first presented more papers than those from within, a feat that was repeated in 2002, and regularly from 2007.



A well as providing a forum for researchers from overseas to present the fruits of their research, a key success of the *ABFH* conference was in encouraging the development of new fora overseas. The attendance in Cardiff of pioneering individuals from a specific country could play a key role in encouraging others from that country and elsewhere to attend, thereby reinforcing existing national networks and helping to forge new international ones. Thus Dick developed links with Australian academics leading to regular (UK winter/Australian summer) sojourns in the southern hemisphere, while I developed links within the business history fraternity in the UK and with accounting history researchers in Spain and Italy. One overseas individual who played a key role, not only in encouraging French academics but also those from other parts of Europe to attend the conference, was Yannick Lemarchand. Between 1987 and 1993 Yannick was working on his doctoral thesis on the topic of the origins and development of depreciation in French businesses (McWatters 2016, 169) and it was during this period, having become aware of the first Cardiff Conference, that he wrote to me, asking if he could purchase copies of the papers presented at that assembly. With spare copies of the papers cluttering up the floor of my office, and eager to clear some space, I was only too happy to find an outlet other than the waste-paper basket (recycling bins had not yet become a

standard feature of (university) life), duly supplying copies to Yannick (free of charge!). In 1991 Yannick attended his first Cardiff Conference and put Dick and me in contact with Marc Nikitin, who was working on the development of cost accounting in nineteenth century French businesses for his doctoral thesis. With Dick and I engaged on similar research for British firms a link was established which led to the three of us undertaking a joint research project, co-funded by the ICAEW and the French *Centre de Recherche de l'Ordre des experts comptables et de la Compagnie des commissaires aux comptes*. This research resulted in the publication of a book and two articles (one in French and one in English) comparing the British and French experiences in the development of 'industrial' accounting (Boyns et al, 1996, 1997a,b).

Following his engagement with the Cardiff Conference, Yannick developed plans, together with Bernard Filoeau, Marc Nikitin and Henri Zimnovitch, to hold a similar type of conference in France, with the first held at Nantes in 1995 (McWatters 2016: 169). Dick and I were invited guests at this conference, the proceedings of which were held entirely in French, something which proved a little daunting to individuals who had only studied French to O-level at school many years previously. On behalf of the three of us, it was Marc who presented our joint paper, although I recall having to feed Marc with the answers (in English) to certain questions posed by Yannick (in French)! Mirroring the Cardiff experience, the French conference, initially under the title *Journées d'histoire de la comptabilité et du management* became an annual event⁷ which, since the formation of the Association pour l'histoire du management et des organisations (AHMO) in 2013, has proceeded under the title *Journées d'Histoire du Management et des Organisations*. With no annual conference in 2006, the year that the University of Nantes hosted the Eleventh World Congress of Accounting Historians, the conference planned for Lyon on 26-27 March this year was to have marked the 25th anniversary of the event, but the Coronavirus pandemic meant that it had to be cancelled.

The Cardiff Conference and *ABFH*

A key rationale for the Cardiff Conference was to help achieve an adequate flow of potential quality papers for publication in *ABFH* whilst a key aim of the journal, as indicated in its title, was to bring together not only those interested in the history of accounting but also those, such as economic and business historians and historians of finance, who made use of accounting information in their research. Having failed to secure sufficient funding in 1990 and 1991 to enable us to invite an overseas guest speaker, when the ICAEW funds began to underpin the conference from that held in 1992, a different approach was adopted. Rather than using this funding to invite a single overseas guest speaker, each year from 1992 to 2000 inclusive we encouraged the attendance of speakers from various fields through offering to waive the conference fee and assist with their travel expenses (for details see Appendix 2). In this way we sought to further cement inter-disciplinary links through providing a mixed programme which would encourage participants from a broader range of cognate fields of historical enquiry.

Many of the papers presented by invited speakers, along with those presented by other conference attendees, were subsequently published in the journal (for details see Appendix 3). During the 1990s, typically three papers presented at each conference subsequently appeared in *ABFH*, while in

⁷ A review of the early French conferences can be found in Lemarchand (2008). At the dinner of the 10th *Journées* held in Besançon in 2004 I was light-heartedly presented with a 'long-service medal' (actually an authentic medal with ribbon attached of the Ministère du Commerce et de l'Industrie – my name was stuck over that of the original recipient!) as the only non-native French speaker to attend each of the first ten *Journées*. The 'medal' is still in my possession.

the 2000s, as the number of papers presented at each conference increased following the move to parallel sessions, the number subsequently published in *ABFH* also grew. Nevertheless, it was recognised that such a flow on its own, or together with the inflow of material through the standard submission route, would not necessarily ensure that each edition of *ABFH* contained the four papers which Dick and I judged to be an appropriate minimum threshold.⁸ We were also concerned to expand the geographical boundaries of historical research in accounting, business and financial history and, to help achieve this, we decided to commission special editions, a policy which was increasingly being pursued by other journals in related fields. Arranged often via the networks created through the Cardiff Conference and similar occurrences overseas, such as the French *Journées*, special editions, often but not entirely geographically-focused, began to appear from 1994 (see Appendix 4). Compiled by guest editors, albeit often with the assistance of either Dick or myself, these special editions proved very successful, contributing 106 papers to the 20 volumes of *ABFH*. In contrast, partly because many presenters used the Cardiff Conference to obtain feedback on work destined for journals other than *ABFH* or for other forms of publication, the number of papers presented at the Cardiff Conferences which subsequently appeared in the journal was 68 (+2 which subsequently appeared in *AHR*) (see Appendix 4).

While the first conference had been arranged around a specific theme, only one other followed this approach, the final one in 2011. In between, submissions from across the range of the research areas covered by the journal were solicited on an 'open house' basis and subjected to a process of review by members of BHRU/ABHRU for potential inclusion in the conference proceedings. In 2011 the conference was organised around the theme of 'Accounting in History' reflecting the new direction which the journal (now *AHR*) was to take under Stephen Walker, who co-organised the conference with Malcolm Anderson. Another innovative feature of the final conference was the holding of a special discussion panel on the topic of 'Future research directions in accounting history', featuring Salvador Carmona, Warwick Funnell, Christopher Napier and Stephen Walker.

Some concluding thoughts

That the initial conference held in 1989 subsequently led to a further 22 annual conferences in Cardiff up to and including 2011 was unintentional. Neither Dick nor I ever envisaged this happening when in late 1988/early 1989 we first discussed the idea and commenced the necessary planning for a conference to help bring the existence of the BHRU to wider attention. However, the invitation from Routledge to submit a proposal for a new journal and its subsequent acceptance led to both a recognition, and a conscious decision, that having an annual conference could be an important factor in helping to ensure the success of *ABFH*. Although the conference had small beginnings it gradually increased in size and, in 2011, went out with something of a bang, recording its largest ever attendance of 62 participants. Sports people and others are often told to quit while at the top of their profession, and the Cardiff Conference clearly did just this!

Undoubtedly the Cardiff Conference played an important role in developing the study of accounting history and encouraging its integration with business, management and financial history, not only in Britain but also more widely afield. It provided a meeting place for a gradually expanding global network of academics and others with an interest in research (for example, former ICAEW president Chris Swinson) and its impact can be seen in the articles, books and other works that were

⁸ Typically, a three-issue volume of *ABFH* would comprise a minimum of 15 papers, though this number could increase in years when special editions were published – for further details see Appendix 4.

subsequently published, not only in *ABFH/AHR* but also other journals, both within and beyond the field of accounting history. In reflecting on the Cardiff Conferences, however, they appear to have been very much of their time. Indeed, a few days after the end of the first Cardiff Conference, a meeting of business historians in Glasgow on 27th September 1989 led to the establishment of the Association of Business Historians (ABH), the first ABH council elections being held the following September.⁹ There were growing networks of academics around the world who were investigating similar themes in their own countries and wished to share their knowledge and enhance their understanding by discussing their ideas and research with participants from around the globe. At the time the Cardiff Conference was inaugurated there were few annual events dedicated to the study of business history generally, let alone accounting history. The first ABH conference, for example, was not held until 27-28 September 1991 and remained on a biennial basis until 1999, before becoming an annual event. The rise of the ABH also led to the emergence of the European Business History Association (EBHA) in October 1994, which held its first conference in 1996 and second in 1998, after which it also became an annual event attracting over 200 participants.

In the accounting history field, however, the Cardiff Conference was unique as an annual event in the 1990s. It had, of course, been long pre-dated by other assemblies of accounting historians. In October 1970, for example, the first international symposium of accounting historians had taken place in Brussels, to be followed by a second conference in Atlanta, USA in 1976, organised by the Academy of Accounting Historians, which had been formed in 1973. This conference, subsequently to be renamed the World Congress of Accounting Historians and to occur more-or-less on a four-year basis in different locations around the world, was subsequently organised under the auspices of the Academy (for further details of the early history of these conferences and the Academy of Accounting Historians, see Coffman, Roberts and Previts 1989, especially pp.191-192).¹⁰ In a similar vein, the journal *Accounting History* has held a peripatetic biennial conference under the title Accounting History International Conference (AHIC), the first being in 1999 at Melbourne and the 10th in Paris in September 2019.

The Cardiff Conference, therefore, especially in its early years, not only for accounting historians but also business and financial historians, helped to develop a mechanism by which researchers from these inter-related fields could exchange ideas and discuss research findings. Given the growth in numbers attracted, it might be wondered why the Cardiff Conference was discontinued. As usual in such cases there were many contributory factors but, to my mind, two stand out. First, as conferences and workshops catering for academics researching in the areas of business and financial history began to increase in number, and with many of them taking on an annual format, the Cardiff Conference lost some of its uniqueness. During the new millennium there was a gradual switch in emphasis from towards accounting history *per se*, but whether this was the result of a change in emphasis taken by the new organising team, or simply reflected the pattern of papers being offered is unclear. Although individuals from business and financial history continued to attend the Cardiff Conference, some returning year after year, their numbers remained relatively static while the number of accounting historians increased. Hence this change was in play prior to Dick and I deciding to give up the joint editorship of *ABFH* as from the end of 2010, and prior to the decision taken by the incoming editor, Stephen Walker, to rebrand the journal as *AHR*. While the 2011 Cardiff Conference attracted more attendees than any previous conference, one of the key rationales behind the conference, and which had led to it becoming an annual event, namely bringing

⁹ I was a member of the ABH council from 1997 to 2000 and president in 1998-99.

¹⁰ The XVth World congress, which was due to take place in St. Petersburg in 2020, was another casualty of the coronavirus pandemic and is currently re-scheduled for 2021.

accounting, business and financial historians together as a means of establishing and supporting *ABFH*'s continued existence, no longer applied. That there continues to be an appetite for something like the Cardiff Conference, albeit one focused more specifically towards accounting historians, has been demonstrated by the success of the revived *AHR* conference held at Edge Hill University in September 2019.

The second factor explaining the demise of the Cardiff Conference, and to my mind the most significant, is the fact that no long-lasting organisational structure was established to support it. In the accounting history field, the World Congress of Accounting Historians is underpinned by the structure of the Academy of Accounting Historians, while the French *Journées* have the AHMO, and in the business history arena key conferences are organised under the auspices of the ABH and EBHA. The Cardiff Conference was the child of Cardiff Business School's BHRU/ABHRU and its rise and sudden end reflect developments within that research unit. Organising an annual event can be a time-consuming task and with neither Dick nor myself were getting any younger, and enthusiasm elsewhere within ABHRU for organising an annual conference on the wane, the Cardiff Conference effectively came to the end as ABHRU approached the end of its natural life. Before his untimely death in February 2018, Malcolm Anderson's activities were increasingly focused on teaching and administrative duties rather than research, while I had taken on major administrative roles related to learning and teaching within the Economics section of Cardiff Business School. Dick's status changed to part-time in September 2011 and Stephen Walker returned to the University of Edinburgh at the end of June 2013. With the lack of a support mechanism in Cardiff to continue running the conference, and with the editorship of *AHR* about to move to Edinburgh, the Cardiff Conference simply came to an end. Whether others lamented its passing is for them to say, but as with editing *ABFH*, Dick and I felt we had made our contribution to the development of accounting history and encouraging its links with other disciplines and the time was ripe for others to take things forward.

Although the Cardiff Conference ceased in 2011, and ABHRU was formally wound up in 2013, as readers of this and associated journals will no doubt be aware, some of those formerly associated with BHRU/ABHRU and who are still associated with Cardiff Business School, continue to research and publish, both individually and collectively, into issues of accounting and business history, as witnessed by their contributions to the special issue of *AHR* (volume 29(2)) dedicated to the memory of Malcolm Anderson.

Acknowledgement

I am grateful to Dick Edwards who read an earlier draft of this paper and provided both information and useful comments. What is presented here however represents my own personal views and recollections, for which neither Dick nor anybody else bears any responsibility. I am also grateful to Dale and Tonya Flesher who, at the Edge Hill conference in 2019, strongly advised that it would be entirely appropriate to reference Bill Samson's love of the Cardiff Conference and make reference to his untimely death.

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Appendix 1 – Attendance details, BHRU/ABFH Conferences

Conference title	Organiser	Date	Number of Participants						No. of papers	Location
			External			Cardiff				
			M	F	Total	M	F	Total		
Accounting & Business Decision Making in Companies 1844-1938 ^{1,2}	TB	20-21/9/89	19	3	22	11	0	11	7	CC
Business History Research Unit Conference	TB	26-27/9/90	17	3	20	4	1	5	8	AH
3 rd Annual Accounting, Business & Financial History (ABFH) Conference*	TB	18-19/9/91	13	3	16	6	0	6	8	AH
4 th ABFH Conference ⁺	TB	15-16/9/92	26	5	31	7	0	7	11	AH
5 th ABFH Conference ^{+,1}	TB	23-24/9/93	25	1	26	8	0	8	11	AH
6 th Annual ABFH Conference ⁺	TB	21-22/9/94	26	6	32	7	1	8	12	AH
7 th Annual ABFH Conference ⁺	TB	21-22/9/95	18	5	23	5	0	5	9	AH
8 th Annual ABFH Conference ⁺	TB	18-19/9/96	15	5	20	10	0	10	11	AH
9 th Annual ABFH Conference ⁺	TB	17-18/9/97	27	7	34	11	1	12	11	AH
10 th Annual ABFH Conference ⁺	TB	16-17/9/98	24	3	27	9	1	10	13	AH
11 th Annual ABFH Conference ⁺	TB	15-16/9/99	20	8	28	5	1	6	12	AH
12 th Annual ABFH Conference ⁺	TB	13-14/9/2000	23	5	28	9	0	9	12	AH
13 th Annual ABFH Conference ⁺	JRE	12-13/9/01	23	4	27	10	1	11	12	AH
14 th Annual ABFH Conference ⁺	JRE	17-18/9/02	25	6	31	8	0	8	21 ³	AH
15 th Annual ABFH Conference ⁵	JRE	10-11/9/03	32	11	43	8	0	8	25	AH
16 th Annual ABFH Conference ⁺	JRE	16-17/9/04	22	12	34	4	0	4	25	AH
17 th Annual ABFH Conference ⁺	JRE	15-16/9/05	26	9	35	7	2	9	22	AH
18 th Annual ABFH Conference ⁺	JRE	14-15/9/06	24	10	34	5	2	7	21	AH
19 th Annual ABFH Conference ⁺	JRE	10-11/9/07	28	8	36	5	1	6	26	AB/AH ⁴
20 th Annual ABFH Conference ⁺	MA	11-12/9/08	26	10	36	4	1	5	25	AH
21 st Annual ABFH Conference ⁺	MA	14-15/9/09	29	7	36	5	1	6	24	GB
22 nd Annual ABFH Conference ⁺	MA	6-7/9/10	32	13	45	5	2	7	30	GB
23 rd Annual AHR Conference ⁺	MA/SPW	12-13/9/11	36	17	53	7	2	9	35 ⁶	GB

Key:

Location

CC – Cartwright Court

AH – Aberdare Hall

AB – Aberconway Building

GB – Glamorgan Building

Organiser

TB – Trevor Boyns

JRE – John Richard (Dick) Edwards

MA – Malcolm Anderson

SPW – Stephen P. Walker

Notes:

*First conference attended by Malcolm Anderson

*Sponsored by the Institute of Chartered Accountants in England & Wales

¹Sponsored by Arthur Andersen & Co.

²Sponsored by Deloitte, Haskins & Sells

³Parallel Sessions introduced for first time

⁴Conference sessions were held in the Aberconway Building but the conference dinner was held at Aberdare Hall

⁵Conference sponsored by BDO Stoy Hayward

⁶Each parallel session now comprised three streams

Appendix 2 – Invited/keynote guest speakers

Year	Invitee(s)	Title of paper
1989	Richard Brief	Accounting as a Variable in Business History (Arthur Andersen paper)
1990	None	
1991	None	
1992	Richard Macve	Development of Accounting Regulation in the UK: the history of Life Assurance 1583-1992 (with Joanne Horton)
	Roy Church, Bob Berry & Trevor Baldwin	Accounting for Profitability: corporate success and industrial decline before 1914
	Yannick Lemarchand	'The Dark Side of the Result': self-funding and accounting choice in nineteenth century French industry.
	Anne Loft	The Rivalry between Professional and 'Outside' Accountants, 1900-1930
	Peter Mathias	Methodological Aspects of Business History
1993	Leslie Hannah	What did Bankers do? (1700-1993)
	Terry Gourvish	Business History: in defence of empiricism?
	Thomas Tyson	Inductive/Archival Approaches to Historical Research in Accounting
	Keith Hoskin & Richard Macve	Early Cost Accounting and Cost Management Initiatives in the US and Europe
1994	Rowan Jones	On the Publication of Accounts
	Charles Munn	The Changing Face of British Banking 1971-91
	Tony Corley	Four Eras of Corporate Accounting in Britain, with special reference to Beechams, 1848-1970
	Richard Coopey	Finance in the Macmillan Gap: the origins and impact of the ICFC
1995	Peter Miller	Further Thoughts on Genealogies of Calculation
	Jim Haslam & Sonja Gallhofer	Accounting on the Road: turnpike administration in early nineteenth century Britain
	Michael Scorgie	Genealogies of Calculation: a comment

1996	Steven Zeff	The Early Years of the Association of University Teachers of Accounting: 1947-1959
	Mark Spoerer	What New Estimates of Industrial Profit Rates can Tell Us about the Weimar and the Nazi Economy
	David Jeremy	Boardroom Cultures in the North-West of England in the Early Twentieth Century: three companies compared
	John Wilson	Ferranti and the Accountant, 1896-1987
1997	Michael Moss	Accounting Records are Not Worth Keeping: the archivist's perspective (discussant: Anne Thick)
	Roy Edwards	Practice and Theory: the railway clearing house
1998	Peter Armstrong	The Adaptation of Expert Knowledge to Lay Intuition: a dynamic in the evolution of management accounting
	Robert H. Parker	Accounting in Chaucer's <i>Canterbury Tales</i>
	Christopher Napier	The Past, Present and Future of Accounting History
1999	Russell Craig	Balancing Debt in the Absence of Money: a case study of documentary credit in the New South Wales colony, 1817-1820
	Richard Macve	Knowing More as Knowing Less? Alternative Histories of Cost and Management Accounting in the USA and the UK (with Keith Hoskin)
	Chibuiké Uche	Regulating Banks in Colonial Nigeria: the Absence of Accounts
	John Wilson	Modelling the Evolution of British Business: new and old approaches?
2000	Andrew Thomson	The Case for Management History
	Antonio Parbonetti	The Origins of Financial Analysis in Italy: the case of 'Manifattura Ginori' (1870-1896)
	Miriam Nunez	State Reforms, Economic Crisis and Management Accounting Change: the case of silver-mining industry in New Spain (eighteenth century) (with Fernando Gutiérrez)
2001	Geoff Jones	Parochial Matters – Reflections on the Historiography of Accounting
2002	Richard Macve	Pennsylvania – (\$)65000? (with Keith Hoskin)
2003	Salvador Carmona	Influential Authors, Works and Journals In Accounting History Research
2004	Graeme Dean	Role of Accounting History – Implications for Policy
2005	Warwick Funnell	The Reasons Why: the English constitution and the latent promise of liberty in the history of accounting
2006	Janette Rutterford & Josephine Maltby	Women, Accounting & Investment

2007	Richard Fleischman	Co-authorship: advantages and pitfalls
2008	John F. Wilson	Strategy, Structure and Performance of British Business, 1950-2000: causality and impact
2009	Greg Waymire	The Intersection of Science and History in Accounting
2010	Yannick Lemarchand	Accounting, the State and Democracy: a long term perspective on the French experiment
2011	Mary Poovey	The Invention of the Income Statement and the Origins of Financial Modelling
	Evan Jones	Accounting for Smuggling: reconstructing the illicit businesses of sixteenth-century Bristol

Appendix 3

Papers presented at ABFH conference which were subsequently published in ABFH/AHR

<u>Author</u>	<u>Published paper title</u>	ABFH Vol. (no)
<u>1989</u>		
R. Brief	Accounting error as a factor in business history	1(1)
C. Napier	Fixed asset accounting in the shipping industry: P&O 1840-1914	1(1)
M. Mumford	Chartered accountants as business managers: an oral history perspective	1(2)
<u>1990</u>		
C. Napier	Secret accounting: the P&O group in the interwar years	1(3)
A.J. Arnold	No substitute for hard cash?: an analysis of returns on investment in the Royal Mail Steam Packet Co.	1(3)
K. Sugden	Financial management and manipulation in the ancient world: from pre-monetary practicalities to monetary possibilities	2(1)
<u>1991</u>		
M. Campbell-Kelly	Large-scale data processing in the Prudential, 1850-1930	2(2)
H. Mellett	The application of depreciation accounting to the NHS	2(2)
<u>1992</u>		
J. Horton and R. Macve	The development of life assurance accounting and regulation in the UK: reflections on recent proposals for accounting change	4(2)
S. Gallhofer and J. Haslam	Accounting and the Benthams: accounting as negation Accounting and the Benthams: or accounting's potentialities	4(2) 4(3)
Y. Lemarchand	The dark side of the result: self-financing and accounting choices within nineteenth century French industry	3(3)
S.V.P. Cornwell	The nature of a Bristol accountancy practice during the 1820s: some comments	3(2)
P. Mathias	Business history and accounting history: a neighbourly relationship	3(3)
<u>1993</u>		
T.R. Gourvish	Business history: in defence of the empirical approach?	5(1)
J.S. Toms	Financial constraints on economic growth: profits, capital accumulation and the development of the Lancashire cotton-spinning industry, 1885-1914	4(3)
J. Wale	What help have the banks given British industry? Some evidence on Bank lending in the Midlands in the late nineteenth century	4(2)

1994

A.J. Arnold and R.G. Greenhill	Business, government and profit: the management and regulation of overseas mail contracts, 1836-1890	5(3)
D. Oldroyd	The costing records of George Bowes and the Grand Allies in the north-east coal trade in the eighteenth century: their type and significance	6(1)
A. Berry	'Balancing the books': funding provincial hospitals in eighteenth century England	7(1)

1995

R.J. Lister	Business ethics: a 3000 year old orthodox perspective which impinges on contemporary business decisions	8(1)
M. Anderson, J.R. Edwards & D. Matthews	A study of the quoted company audit market in 1886	6(3)

1996

M.V. Pitts	Victorian share-pricing – a problem in thin trading	8(1)
J.F. Wilson	Ferranti and the accountant, 1896-1975: the struggle between Priorities and reality	8(1)
S. Bowden & J. Maltby	'More a national asset than an investor's paradise': financial management and the British Motor Corporation, 1952-68	8(2)
M. Spoerer	Window-dressing in German inter-war balance sheets	8(3)

1997

A.C. Storrar & K.C. Pratt	Accountability vs. privacy, 1844-1907: the coming of the private company	10(3)
R.A. Edwards	Is management accounting just what management accountants do? Implicit cost analysis on Britain's railways c.1923-39	8(3)
C. Bocqueraz	The development of professional associations: the experience of French accountants from the 1880s to the 1940s	11(1)
R.E. Stewart	The deliberation around accounting techniques: accounting for depreciation and foreign exchange in an Indian jute company, 1870-1900	11(2)

1998

A. Thick	Accounting in the late medieval town: the account books of the Stewards of Southampton in the fifteenth century	9(3)
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1999

S. McCartney & A.J. Arnold	George Hudson's financial reporting practices: putting the Eastern Counties Railway in context	10(3)
N. Berland	Environmental turbulence and the functions of budgetary control	11(1)
H. Zimnovitch	Berliet, the obstructed manager: too clever, too soon?	11(1)

2000

A. Thomson	The case for management history	11(2)
C. Kobrak	Foreign-currency transactions and the recovery of the German industry In the aftermath of the First World War: the case of Schering AG	12(1)
G. Crompton & R. Jupe	'An awkward fence to cross': railway capitalisation in Britain in the inter-war years	12(3)

2001

S.A. Zeff & K. Camfferman	'The apotheosis of holding company accounting': Unilever's financial reporting innovations from the 1920s to the 1940s	13(2)
D. Higgins & J.S. Toms	Financial distress, corporate borrowing and industrial decline: the Lancashire cotton spinning industry, 1918-38	13(2)
L. Oats	Distinguishing closely held companies for taxation purposes: the Australian experience, 1930-1972	15(1)
J.M. Quail	Accounting's motive power – the vision and reality for management Accounting on the nationalised railways to 1959	16(3)

2002

D. Dugdale & T. Colwyn Jones	Battles in the costing war: UK debates, 1950-75	13(3)
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2003

M.J. Jones	Origins of medieval Exchequer accounting	19(3)
R. Lloyd-Jones J. Maltby, M.J. Lewis & M.D. Matthews	Corporate governance in a major British holding company: BSA in the interwar years	16(1)
M. Billings & F. Capie	The development of management accounting in UK clearing banks 1920-70	14(3)
G. Spraakman & J. Magret	The transfer of management accounting practices from London counting houses to the British North American fur trade	15(2)
J. Rutterford	From dividend yield to discounted cash flow: a history of UK and US equity valuation techniques	14(2)
M. Noguchi	Interaction between tax and accounting practice: accounting for stock in trade	15(1)

2004

I. Jeacle & T. Brown	The construction of the credible: epistolary transformations and the origins of the business letter	16(1)
J. Rutterford	The merchant banker, the broker and the company chairman: a new Issue case study	16(1)
J. Black	War, women and accounting: female staff in the UK Army Pay Department Offices, 1914-20	16(2)
L. Oats & P. Sadler	Securing the repeal of a tax on the 'raw material of thought	17(3)
N. Robson	Adapting not adopting: 1958-74. Accounting and managerial 'reform' In the early NHS	17(3)
Y. Lemarchand, M. Nikitin & H. Zimnovitch	International congresses of accountants in the twentieth century: a French perspective	18(2)
C. Treisch	Taxable treatment of the subsistence level of income in German natural law	15(3)

2005

W. Funnell	The reason why: the English constitution and the latent promise of Liberty in the history of accounting	17(2)
I. Jeacle & E. Walsh	A tale of tar and feathering: the retail price inventory method and the Englishman	18(2)
A. Dobie	The development of financial management and control in monastic houses and estates in England, c.1200-1540	18(2)
S. Trébuq	Minority shareholders and auditors: a brief history of a litigious French merger	17(2)
M. Lindmark, L.-F. Andersson & M. Adams	The evolution and development of the Swedish insurance market	16(3)

2006

C.S. McWatters & Y. Lemarchand	Accounting for triangular trade	19(2)
Y. Levant & M. Nikitin	Charles Eugene Bedaux (1886-1944): 'cost killer' or utopian socialist?	19(2)

2007

M. Noguchi & B. Batiz-Lazo	The auditors' reporting duty on internal control: the case of the building societies, 1956-1960	20(1)
K. Camfferman & S.A. Zeff	The formation and early years of the Union Européene des Experts Comptables Economiques et Financiers (UEC), 1951-63 or: how the Dutch tried to bring down the UEC	19(3)
R.K. Fleischman & K. Schuele	Co-authorship in accounting history: advantages and pitfalls	19(3)
G. Burrows & P.E. Cobbin	Budgetary and financial discontinuities: Iraq 1920-32	21(3)

2008

K. Fabre & C. Michăilescu	From learning to rationalization: the roles of accounting in the management of the Parisian Great Exhibitions from 1853 to 1902	20(1)
V. Care	The significance of a 'Correct and uniform system of accounts' to the administration of the Poor Law Amendment Act 1834	21(2)
A. Sangster	Using accounting history and Luca Pacioli to put relevance back into the teaching of double entry	20(1)
A. Dobie	A review of the granators' accounts of Durham Cathedral priory 1294-1433: an early example of process accounting?	21(1)

2009

M. Noguchi & E. Kanamori	The current value-based balance sheet in the context of east Asian colonial management: the case of the Oriental Colonization Company	20(3)
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2010

G. Burrows & R.H. Chenhall	Target costing: first and second comings	22(2)
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2011

None

An *ABFH* workshop (organised by M. Noguchi) was held at Kobe University, Japan in 2009: the following paper presented at that workshop subsequently appeared in *ABFH*:

Y. Matsumoto & G.J. Previts	The dual audit system for joint stock companies in Japan	20(3)
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Appendix 4 – Number of papers published per volume of *ABFH*, indicating the relative importance of papers presented at the Cardiff Conference

Volume No.	Year	Number of Papers ¹	Papers presented at Cardiff Conferences	Special edition(s)	
				No.	Papers
1	1990/1	15	5		
2	1992	10	3		
3	1993	15	3		
4	1994	20	5	1	12
5	1995	15	2		
6	1996	21	2	1	11
7	1997	15	1	1	6
8	1998	15	6		
9	1999	15	1	1	6
10	2000	15	2	1	6
11	2001	18	5	2	12
12	2002	20	2	1	8
13	2003	15	3	1	6
14	2004	14	2	1	7
15	2005	15	4	1	5
16	2006	19	7	1	8
17	2007	20	4 (+1 in <i>AHR</i>)	1	9
18	2008	16	3	1	4
19	2009	15	4	1	6
20	2010	17	4 (+1 in <i>AHR</i>)		
	TOTALS	325	68 (+2 in <i>AHR</i>)	15	106

Notes

1 Excludes editorial introductions.