

dynamics of closure amidst the construction of market, profession, empire and nationhood: An historical analysis of an Australian accounting association, 1886-1903.

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Accounting, Organizations and Society

Volume 23, Issue 2, February 1998, Pages 155-187

The dynamics of “closure” amidst the construction of market, profession, empire and nationhood: An historical analysis of an Australian accounting association, 1886–1903

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[https://doi.org/10.1016/S0361-3682\(97\)00009-3](https://doi.org/10.1016/S0361-3682(97)00009-3)

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Abstract

This paper argues that Weber's class-status-party model enables an in-depth understanding of the cross-border professionalization projects of accountants. Analysis of the activities of the Incorporated Institute of Accountants (VIC) from 1886 to 1903 shows that (a) the concept of monopolistic closure is imprecise; and (b) its activities were significantly shaped by multiple and changing divisions within the association, between it and competing colonial and imperial associations, the actions of “autonomous” state agencies and wider political and communal tensions. Specifically, imperial discourses and institutions, which mutated when transplanted from



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We wish to thank the University of New South Wales for financial assistance. Comments of the following on previous versions of this paper are gratefully acknowledged: participants at the 1994 Interdisciplinary Perspectives in Accounting conference, particularly Richard Fleischman, Lawrence Kalbers and an anonymous reviewer; participants at the 1995 Annual Research Conference of the Academy of Historians, particularly Barbara Merino, Tom Lee and Joni Young; participants at the 7th World Congress of Accounting Historians, 1996; particularly David Cooper; Anthony Hopwood, Bob Parker; and two anonymous AOS reviewers. The academic and administrative support provided by the Department of Accounting and Finance, London School of Economics and Political Science and the Department of Accounting and Finance at the University of Manchester whilst Chris Poullaos was a visitor is also appreciated. Luke Trainor provided generous access to material collected by him at the Guildhall Library, London. Andrew Sinclair, Liz Vincent, Kim Shaw, Meredith Hall, Charlotte Pordham and Vivienne Pastor provided research assistance.

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