

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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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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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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