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会計史研究の国際比較
—The Accounting Historians Journal と
Accounting History との比較分析から—

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Discussion Paper Series

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1. はじめに

会計史研究の嚆矢は必ずしも定かでないが、イギリスの文献を例に取れば、17世紀前半に刊行された Richard Dafforne の簿記書 *The Merchants Mirrour*…… (1635) に求めることができる。そこには、“Opinion of Book-Keepings Antiquity” と題する論稿が収録されていたが、ただし、それはわずか1頁にすぎなかった。会計史が単行本において取り上げられるようになるのは、1852年に刊行される Benjamin F. Foster の *The Origin and Progress of Book-keeping*…… を待たなければならない。

他方、わが国では、明治初期に複式簿記を中心とする洋式簿記の導入を目的とした簿記解説書が数多く出版されるが、これとほぼ同時期に会計史に関する著作も出現する。曾田愛三郎(編輯)『学課起源畧説』(1878)に収録された「記簿法 Book-Keeping」と、海野力太郎(纂譯)『簿記学起原考』(1886)である。前者がわずか3頁強の論稿であるのに対して、後者は会計史を専門的に取り上げた単行本であり、先に言及した Foster の著書に次ぐ、世界で第二番目のものと位置づけられる⁽¹⁾。

このような先駆的な業績をふまえて、わが国においても会計の歴史研究が芽生え、会計史に関する著作が徐々に出現するようになる。筆者たちは、これまでに3度にわたり科学研究費補助金の交付を受け、会計史に関する著作のうち、わが国でもっとも長い歴史を有する会計専門学術誌である『會計』に掲載された研究論文等、および、わが国唯一の会計史専門学会である日本会計史学会の『日本会計史学会年報』(以下、『年報』と略記)に掲載された研究論文等の中から、会計史に関連する文献を抽出し、それぞれの研究論文等において考究されている内容を分析して、データベース化を進めてきた。これらの成果については、既に、科学研究費の研究成果報告書とは別に、中野・橋本[1999]; 中野他[2004]; 中野・橋本[2005]; 中野他[2006]; 中野他[2008]; 中野他[2009a]; 中野他[2009b]; 中野他[2013]; 澤登[2013]において公表している。

これらの研究では、わが国における会計史研究の現在までの趨勢的な傾向について、『會計』と『年報』に掲載された研究論文等を史料に用いて分析してきた。これに対して、本

稿における研究は、上掲した一連の研究を継承し、かつ、目を海外の会計史研究に転じ、海外の学術誌に掲載された会計史にかかわる研究論文等それぞれの考究内容について、わが国を対象とした従前の研究と同様のアプローチに拠って分析を進め、その趨勢的傾向を明らかにすること、そして、わが国のそれとの国際比較を行うことと目的としている。

2. 対象雑誌と分析項目

本稿で考察対象とする海外の学術誌は、*The Accounting Historians Journal* (以下、AHJ と略す)、および、*Accounting History* (以下、AH と略す) の2誌である。

このうち、AHJ は、アメリカの The Academy of Accounting Historians (「アメリカ会計史学会」) の機関誌であり、1974 年以来、年 2 回の頻度で発行され、会計史研究にかかわる最初の国際的ジャーナルである。その掲載内容は、会計プロフェッション、伝記、会計の変遷史、企業や政府などの会計主体のケース・スタディ、会計理論の展開過程、新旧研究の批判的検討やその他に教育、税制、ディスクロージャー制度に至るまで幅広い領域を網羅している⁽²⁾。

他方、AH は、1996 年に創刊され、年 4 回の頻度で発行されている。掲載内容は、会計の本質・役割・利用およびインパクトについての批評的・解説的な歴史研究を称揚し、また、あらゆる組織形態にまたがる会計の歴史的発展についての高品質な出版物に対する議論の場を提供する専門家による国際的ジャーナルである。副題に *Journal of the Accounting History Interest Group of the Accounting and Finance Association of Australia and New Zealand* と記されているように、オーストラリア・ニュージーランド会計・財務学会 (The Accounting and Finance Association of Australia and New Zealand) の会計史研究グループの機関誌である⁽³⁾。

両誌はともに、今日の会計史学研究を代表する学術誌であるが、AHJ が営利企業やそれと対比される政府組織など、伝統的な組織における会計を中心に幅広く会計史を論じる傾向にあるのに対して、AH は、あらゆる形態の組織を対象としつつ、より批判的な視点で論じられた論文を掲載する傾向にある。

わが国における会計史研究の傾向と特徴を考察することを目的とした従前の研究では、『會計』と『年報』に掲載された研究論文等を史料として用い、分析結果に基づき作成した「文献目録」においては、「論文等の標題」、「執筆者」、「巻号 (発表年月)」、「考究内容の要旨」、「分類」の各欄において、それぞれの研究論文等の標題、執筆者名、掲載巻号 (発表年月)、当該研究論文等で考究されている内容の要旨、そして、個別的分類基準を組み合わせた複合的分類基準に拠る分類の結果を示してきた。

このうち、個別的分類基準とは、考察対象として抽出した研究論文等が、次頁以降に掲げる、(1) 会計学を構成する主要研究領域のうち、どの研究領域の歴史を取り上げているかという「研究領域別分類基準」、(2) どの地域の会計史を取り上げているかという「地域

別分類基準」, および, (3) どの時代の会計史を取り上げているかという「時代別分類基準」, 合わせて三つの分類基準を言う。そして, これら三つの個別的分類基準を組み合わせた分類基準を「複合的分類基準」と呼んでいる。

(1) 研究領域別分類基準

- I 総 説 (会計通史, 会計史研究の方法論など)
- II 基礎理論
- III 簿 記
- IV 財務会計
- V 原価計算
- VI 管理会計 (経営分析, 財務諸表分析を含む)
- VII 監 査
- VIII 国際会計
- IX 税務会計
- X 公会計・非営利組織会計
- X I 情報会計 (コンピュータ会計, 機械化会計を含む)
- X II 会計教育
- X III 会計専門職業
- X IV 会計関連法規 (商法, 証券取引法, 税法などを含む)
- X V 伝記・人物評等 (訃報を含む)
- X VI 書評・資料・翻訳その他

(2) 地域別分類基準

- A 日 本
- B 中 国 (台湾, 香港を含む)
- C 韓国・朝鮮
- D 東南アジア
- E 南アジア (インド, パキスタンなど)
- F 中近東・アラブ
- G イタリア
- H フランス
- I ネーデルラント (オランダ, ベルギーなど)
- J イギリス (アイルランドを含む)
- K ドイツ (オーストリア, スイスを含む)
- L 南ヨーロッパ (スペイン, ポルトガル, ギリシャなど)
- M 東ヨーロッパ・ロシア

- N 北ヨーロッパ（スウェーデン、ノルウェーなど）
- O オセアニア（オーストラリア、ニュージーランド、その他太平洋地域）
- P アメリカ合衆国
- Q カ ナ ダ
- R ラテン・アメリカ（メキシコ、ブラジル、その他中南米地域）
- S その他（特定の地域を研究対象としないもの）

(3) 時代別分類基準

- 0 古代～現代（通史もしくは時代を特定できないもの）
- 1 古 代（～5世紀；ゲルマン民族の大移動まで）
- 2 古代～中世
- 3 古代～近代
- 4 中 世（～15世紀半ば；東ローマ帝国の滅亡まで）
- 5 中世～近代
- 6 中世～現代
- 7 近 代（～第一次世界大戦終結まで）
- 8 近代～現代
- 9 現 代

そこで、本稿では、分析の基礎データとして、1974年から2014年までにAHJに掲載された954編の研究論文等、および、1996年から2014年までにAHに掲載された371編の研究論文等を抽出し、従前の研究と同一の上掲の分類基準に拠って、個々の研究論文等において考究されている内容を分析することにした⁽⁴⁾。

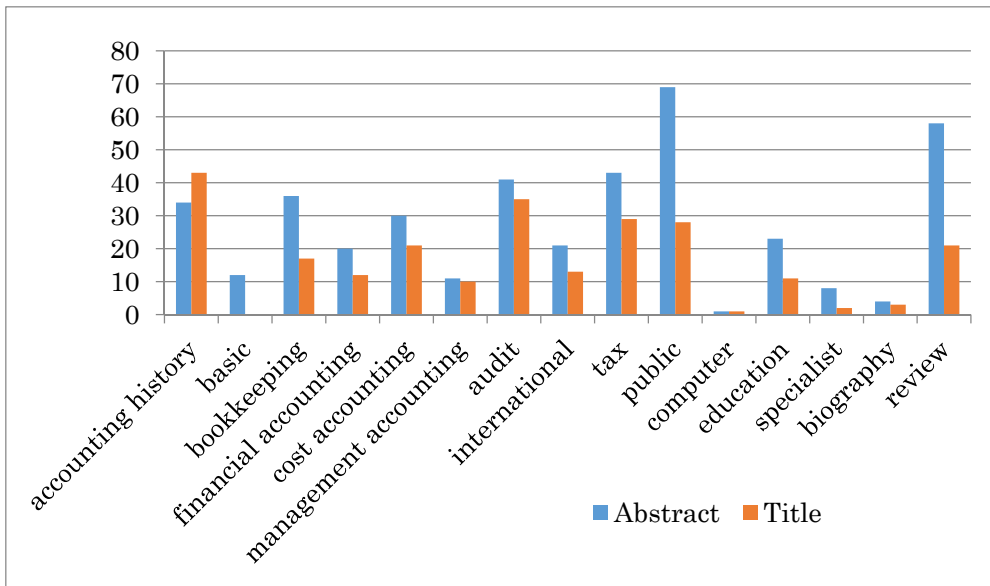
ただし、従前の研究では、『會計』等に掲載された研究論文等にはアブストラクトに相当する梗概が付されていないため、研究担当者が個々の研究論文等を手分けして解読した上で、それぞれの論文等の考究内容について、上掲の三つの個別分類基準と、それらを組み合わせた複合的分類基準により分析するというアプローチを用いた。しかし、そこには多分に研究担当者の主観的判断が介在する余地のあったことは否めない。そこで、本稿における研究では、個々の研究論文等について、当該論文等の著者が自ら付したタイトルとアブストラクトに着目することにより、そこに記述されている文言の分析を通じて、両誌に見出される会計史研究の趨勢的傾向を把握することとした。

したがって、本稿では、従前の研究におけるような、三つの個別分類基準を組み合わせた複合的分類基準により研究論文等の考究内容を整理・分析することは行わず、あくまでも、個々の研究論文等において考究の対象とされた研究領域・地域・時代を個別に分析し、そこに見出される傾向を明らかにしている（稿末の「文献目録」も、従前と異なり、「分類」欄を除く、「論文タイトル」、「著者名」、「出版年」、「巻号」の各欄から構成される）。

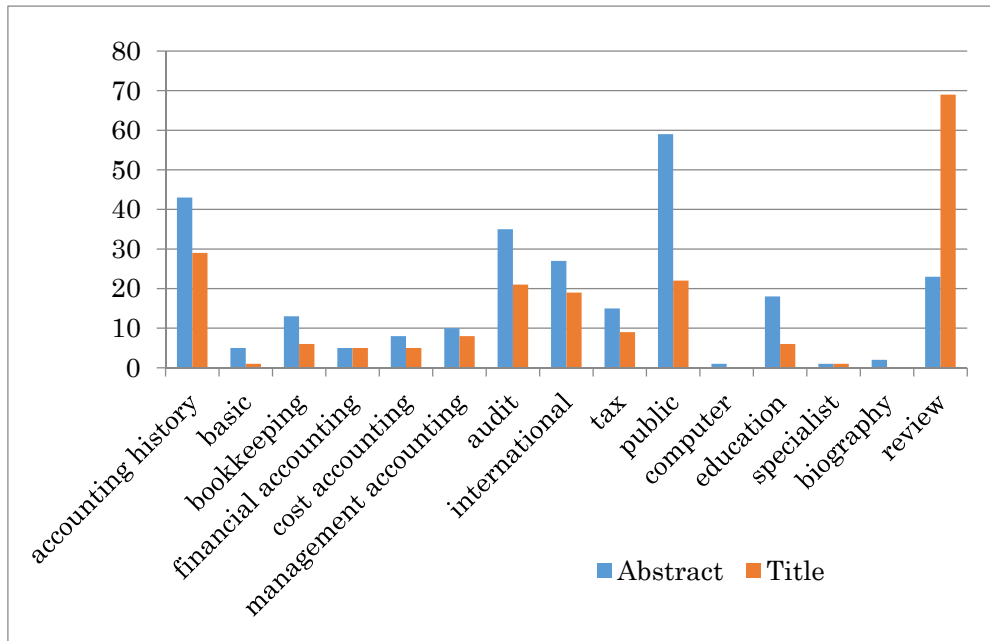
3. 研究領域別の傾向

以下に掲げる二つの図表（「図表 1 a」と「図表 1 b」）は、AHJ と AH に掲載された研究論文等のアブストラクトとタイトルから分析した両誌の研究領域別の傾向を示したものである。

図表 1 a : 「研究領域」別の傾向（アブストラクト&タイトル）（AHJ）



図表 1 b : 「研究領域」別の傾向（アブストラクト&タイトル）（AH）



前頁の二つの図表に示されたヒストグラムから明らかなように、両誌を比較した場合、AHJ では “audit”, “public” とともに “tax” の頻出度が高いのに対して、AH では “tax” の頻出度はそれほど高くない。また、“bookkeeping” の頻出度が AHJ では高く、AH で低い。このことは、両誌の編集者の関心の差異を反映しているのかもしれない。

また、このヒストグラムから顕著に見出されることは、両誌に共通する特徴として、それ自体では積極的意味をもたないと考えられる “accounting history” や “review” を除き、“public” や “audit”, “tax” といった、どちらかと言えば会計の応用領域を示唆する用語、あるいは、実務主導的なニュアンスをもつ用語の頻出度が高いことである。これは、わが国の『会計』や『年報』と比較すれば、その違いは歴然であろう。

すなわち、中野他[2013] によれば、「・・・1983 年から 2012 年に至る期間に『年報』と『会計』に掲載された会計に関わる研究論文等が対象とした研究領域は、両誌とも「IV 財務会計」が 1 位であり、これに「XVI 書評・資料・翻訳その他」（以下、「書評等」と略す）と「III 簿記」を加えれば、これら三つの「研究領域」の合計でそれぞれ 6～7 割を占め、そこに顕著な差異は見出されない。・・・」（中野他[2013], 32 頁）と指摘される。しかし、AHJ や AH では、“bookkeeping” や “financial accounting”, あるいは、“cost accounting” や “management accounting” などといった会計の主要研究領域を表す用語の頻出度は相対的に高くなく、このことは特に AH において顕著である。

このことについての一つの解釈は、研究者のバックグラウンドの相違に起因するかと考えられる。わが国の会計研究者の多くは、公認会計士等の会計プロフェッションを兼務せず、大学院修了後ただちに研究者となっているが、海外の研究者には、PhD, かつ、CPA である場合が多いように思われる。これは、職業選択に関する志向の違いというよりも、制度上の問題が大きいと思われるが、この違いはそれなりに大きいと考えられる。

また、大学における学部教育として「経営学」の教育が確立し、経営学部または商学部が多く存在するわが国と異なり、欧米、特にアメリカにおいては、学部教育はリベラル・アーツが中心であって、経営学教育の中心は大学院、つまり、ビジネススクールで行われるべきものとする考え方が支配的である。そして、このような教育システムは、アメリカからヨーロッパに波及し、今日ではヨーロッパにおける伝統的な大学（たとえば、イギリスにおける、いわゆるオックスブリッジなど）においてもビジネススクールが併設され、高い評価を得ている。

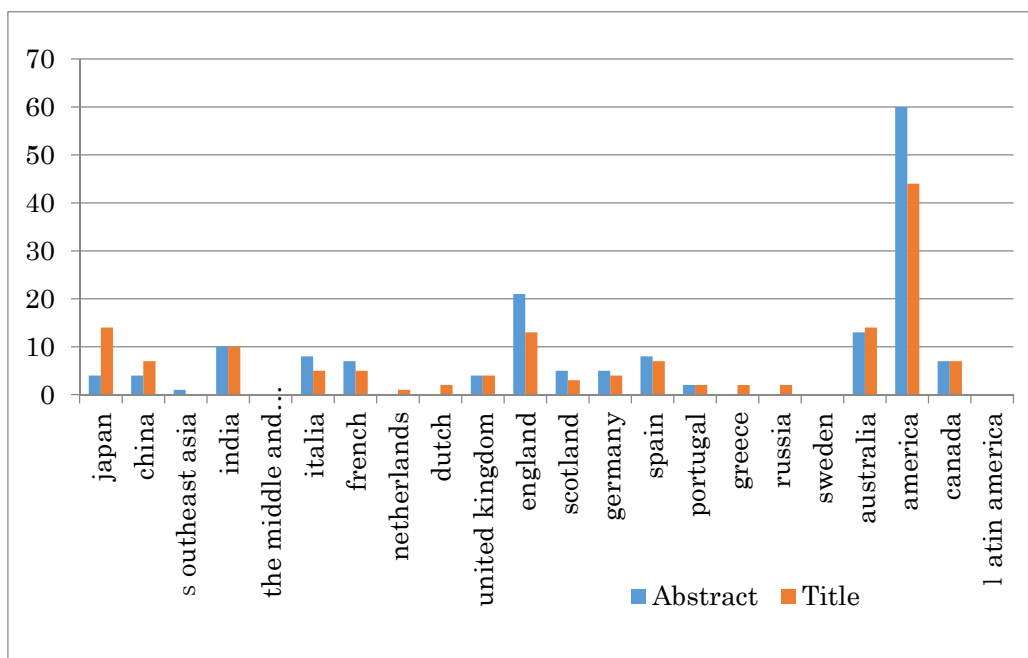
このような教育環境の差異を背景として、会計史の研究は、会計が本来持つ実務主導型の性格に大きく影響を受け、「歴史学」という側面よりは「会計学」という側面が強調され、その端的な現れが、制度史ないし公的面への接近であったと解釈できるのである。

4. 地域別の傾向

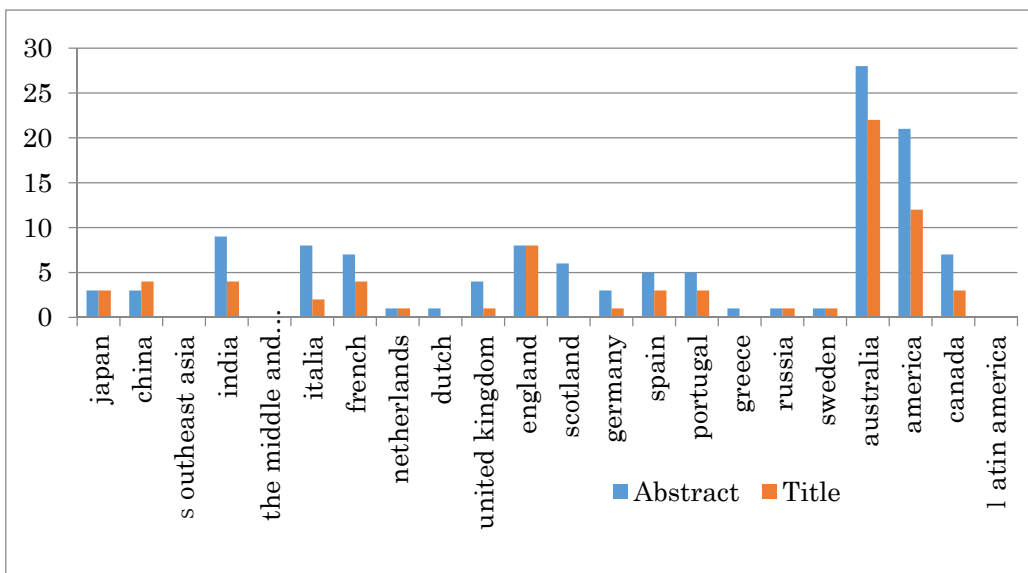
次頁に掲げる二つの図表（「図表 2 a」と「図表 2 b」）は、AHJ と AH に掲載された論

文等のアブストラクトとタイトルから分析した、両誌に見出される掲載論文の対象地域別の傾向を示したものである。

図表 2 a : 「地域」別の傾向 (AHJ)



図表 2 b : 「地域」別の傾向 (AHJ)



上掲の図表からうかがえる地域別の傾向としては、両誌が発行されている国そのものが会計史研究の中心的対象になっているということである。すなわち、アメリカで発行されている AHJ では、「アメリカ合衆国 (以下、アメリカと略す)」を対象とするものが 1 位

であり、「オーストラリア」がこれに次ぐ。他方、AH は、オーストラリアで発行されており、「オーストラリア」を対象とするものが1位、「イギリス」と「アメリカ」をそれぞれ対象とするものがこれに次ぐという実態である。

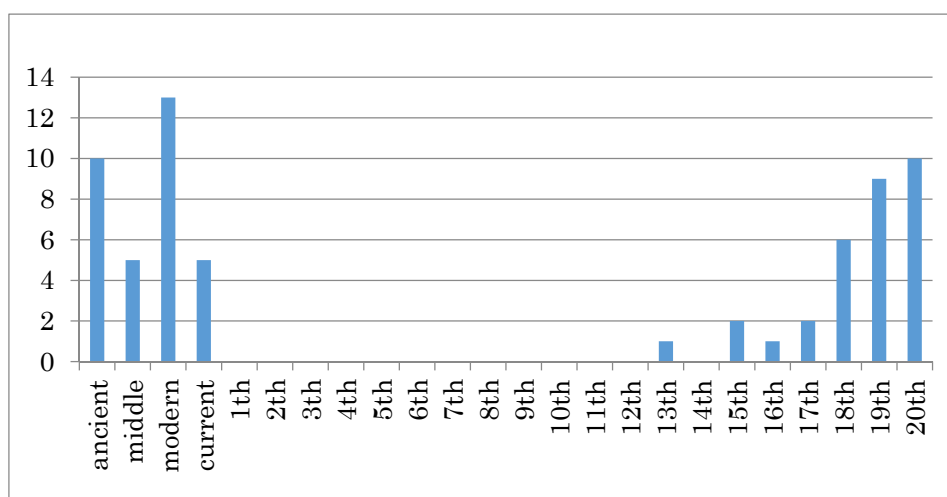
このような地域別の傾向に関して、わが国の会計史研究の傾向を論じた中野他[2013]では、「・・・両誌（『会計』と『年報』：著者追記）とも共通して、「P アメリカ」、「A 日本」、「J イギリス」、「K ドイツ」（さらに、「S その他（特定の地域に考究対象を限定していないもの）」が上位を占め、これら五つの「地域」の合計がそれぞれ全体のほぼ9割を占めている。逆に言えば、他の地域への関心は相対的に低く、わが国の会計史研究における対象地域の偏り（自国とアメリカ、イギリス、ドイツ）が両誌から如実に浮かび上がってくる。」（中野他[2013], 32頁）と指摘されるが、地域的な偏りで見れば、むしろAHJやAHの方が顕著であり、アングロサクソン系の会計史が主流であると言える。

また、わが国で多かった「イタリア」に関しては、両誌とも関心は低く、Luca Pacioliの『スンマ』（*Summa de Arithmetica Geometria Proportioni et Proportionalita*, 1494）の出版500年記念の年であった1994年前後の時期以外は目立った業績がないように思われる。このことは、研究領域別における「簿記」への関心の低さと軌を一にしていると言えよう。

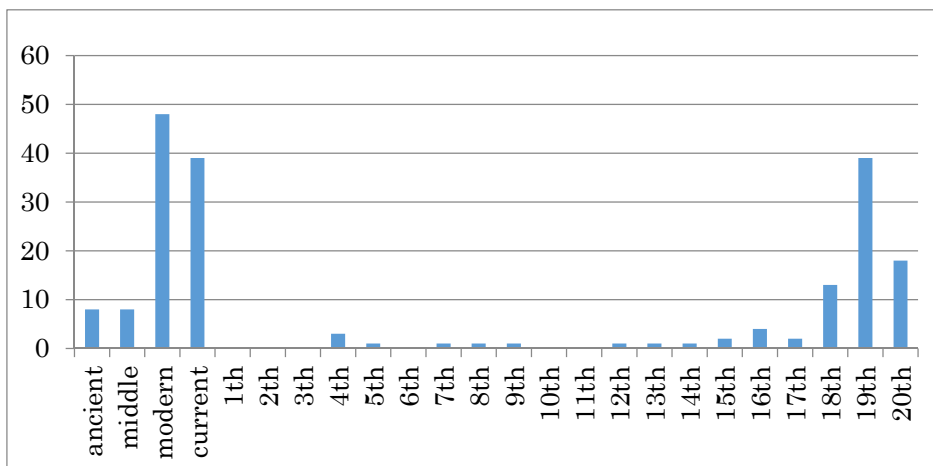
5. 時代別の傾向

以下に掲げる四つの図表（「図表3a(1)」、「図表3a(2)」、および、「図表3b(1)」、「図表3b(2)」）は、AHJとAHに掲載された研究論文等のアブストラクトとタイトルから分析した、両誌の掲載論文が対象とした時代別の傾向を示したものである。

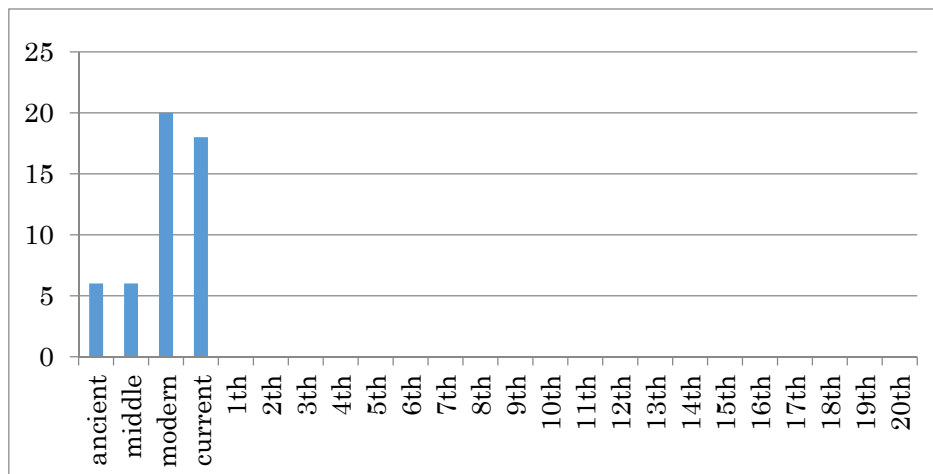
図表3a(1)：「時代」別の傾向（AHJ）：アブストラクト



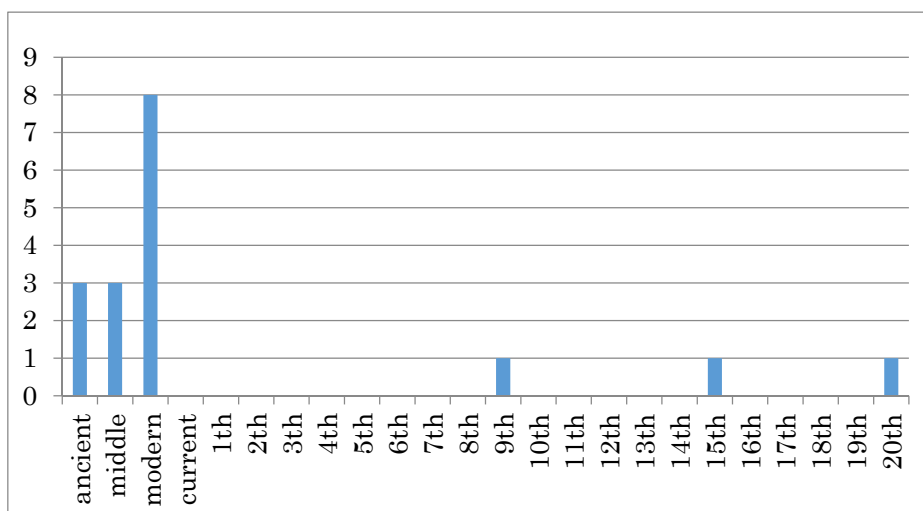
図表 3a(2) : 「時代」別の傾向 (AHJ) : タイトル



図表 3b(1) : 「時代」別の傾向 (AH) : アブストラクト



図表 3b(2) : 「時代」別の傾向 (AH) : タイトル



時代別の傾向について見れば、両誌の比較でまず顕著な差異は、AHJ では「〇〇世紀における・・・」といった表現がアブストラクトを中心にかなりの頻度で見出されるが、AH ではほぼ皆無であるという事実である。これは、後者が、時代による影響、つまり、社会経済的背景の変化よりも会計職能の内在的变化に注目する傾向にあるためかもしれない⁽⁵⁾。

このような表現の差異はあるものの、両誌とも、主たる研究の対象は、“modern” (近代) であって、それが 18 世紀から 20 世紀を指していると見て間違いはないであろう。なお、“current” は「最近の・・・」といった意味での使用であり、時代区分としては「現代」と見てよいかもかもしれないが、タイトルには現れず、強い主張ではないため、ここでは解釈を留保し、“modern” (近代) には「現代」も含まれると考えたい。

このことは、中世以前の会計史料の残存状況と収集の困難さや、イギリスとアメリカの両国が、いわゆる「産業革命」を経ての会計の近代化、あるいは、世紀転換期におけるビッグ・ビジネスの出現と簿記から会計学の展開などの舞台であったことから見て当然の結果と言えよう。

なお、わが国における会計史研究の傾向についても、「・・・研究対象とされた「時代」については、両誌（『会計』と『年報』：著者追記）とも、「7 近代」、「9 現代」、および、「8 近代～現代」が上位を占め、これら三つの「時代」の合計がいずれとも全体の 90%以上となって、そこに大きな違いは見出されない。・・・」（中野他[2013], 33 頁）のである。ただし、両誌の間には、「・・・『年報』に掲載された研究論文等の方が、『会計』のそれよりも相対的に過去の「時代」を対象としている、換言すれば、『会計』に掲載された研究論文等の方が、多少とも現代史的内容を取り上げていると言えよう。」（中野他[2013], 34 頁）という指摘が行われている。

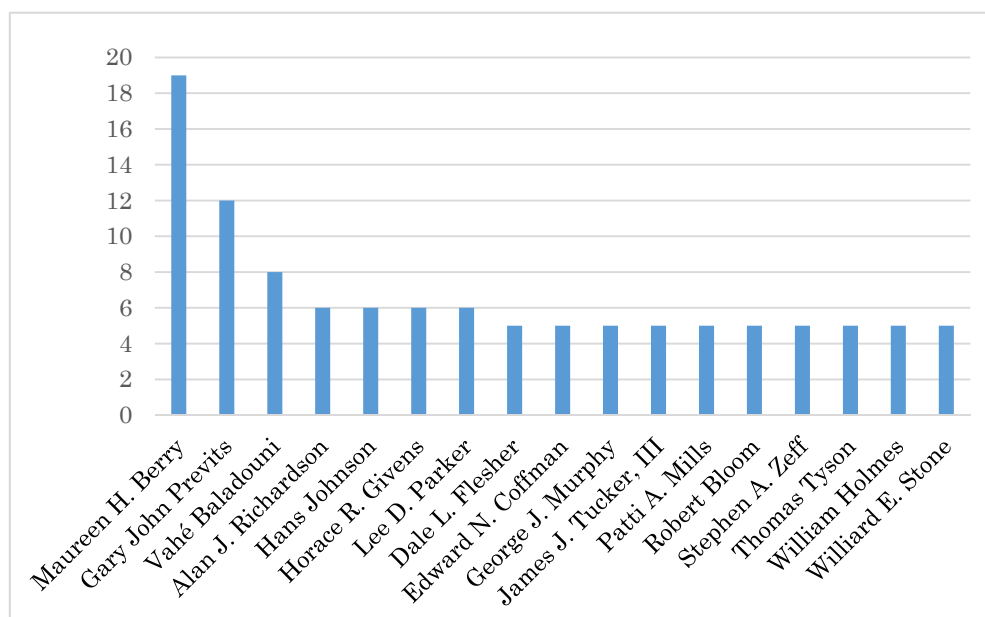
また、わが国の方が、同じ「近代」を対象としていても、AHJ や AH と比較して、16 世紀～17 世紀の会計史（簿記史）に対する関心が高い点は留意すべきであろう。これは、明治期に入っの洋式簿記の本格的導入とほぼ同時期に会計の歴史研究が芽生え、自国の会計史を顧みる間もないまま、複式簿記の生成とその近代化の歴史、あるいは、オランダ・イギリス両東インド会社の時代の会計史、そこから現代へと繋がる会計の通史の構築への関心が高かったためとも考えられる。

6. 著者別の傾向

以下に掲げる二つの図表（「図表 4 a」と「図表 4 b」）は、AHJ と AH に掲載された研究論文等の著者による論文掲載件数の傾向を示したものである⁽⁶⁾。

このうち、次頁の「図表 4 a」では、AHJ に 5 件以上の論文掲載があった著者の名前を上位から示している。また、参考として、論文掲載件数の上位 2 名のプロフィールについても明らかにしておこう。

図表 4 a : 著者別論文掲載件数 (AHJ)



AHJ の最多論文掲載者である Maureen H. Berry は、イギリスの南ロンドン生まれ。1940 年代にアメリカに移り、大使館勤務や銀行員などを経て、カリフォルニア大学ロスアンゼルス校で Ph.D. を取得後、1974 年からイリノイ大学で会計実務の教鞭をとり、国際会計の分野、特に第三世界に関する研究で業績を上げた。また、公認会計士の資格を有し、大学退職後はフリーランスのコンサルタントとして活躍している⁽⁷⁾。

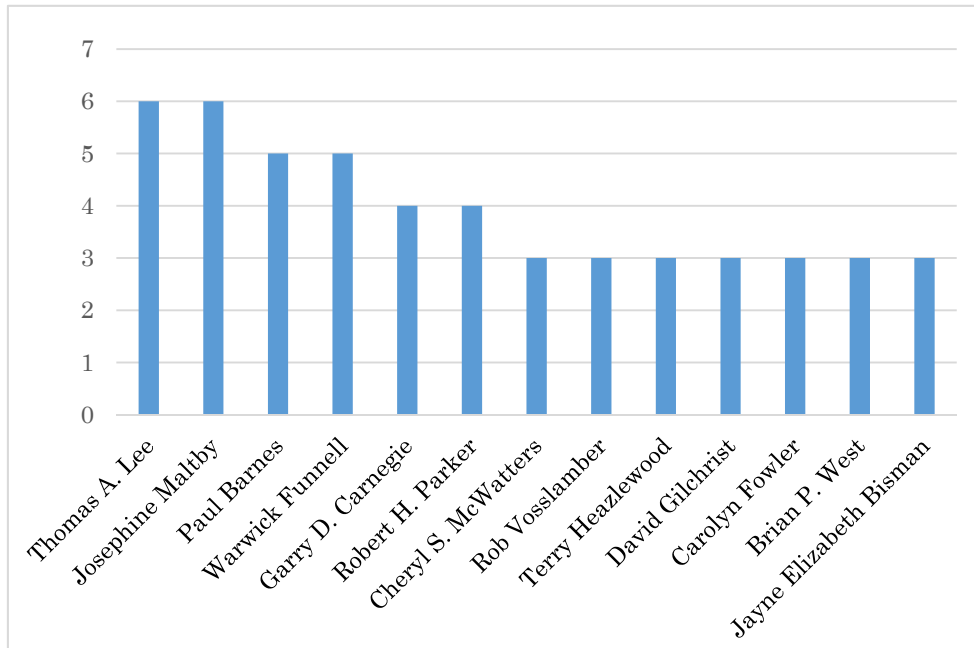
また、Gary J. Previts は、フロリダ大学で Ph.D. を取得し、ケース・ウェスタン・リザーブ大学で教鞭をとり、会計史の広範な分野で業績を上げている。初期の著作に会計プロフェッションに関するものがあるのは、彼自身がアメリカ会計史学会とオハイオ会計士協会双方の会長を務めたことがあるという、彼のバックグラウンドを如実に示したものである⁽⁸⁾。

他方、次頁に掲げる「図表 4 b」は、AH に 3 件以上の論文掲載があった著者の名前を示している。ここでも、論文掲載件数の上位 2 名のプロフィールを明らかにしておこう。

AH における論文掲載件数のトップである Thomas A. Lee は、現在、アラバマ大学名誉教授。イギリスのストラスクライド大学で D.Phil を取得後、長く勅許会計士（スコットランド）として活躍した後、リバプール大学、エジンバラ大学、アラバマ大学で教鞭をとった。このようなバックグラウンドから明らかなように、彼の著作もまた、会計プロフェッションに関するものが中心である⁽⁹⁾。

また、Josephine Maltby は、勅許会計士であり、シェフィールド大学教授を経てヨーク大学教授。歴史的観点から、彼女の関心はコーポレートガバナンス、CSR から投資家としての女性の活動を分析するなど幅広く、会計史分野では 1947 年会社法や会計における慎重性の研究などを行っている⁽¹⁰⁾。

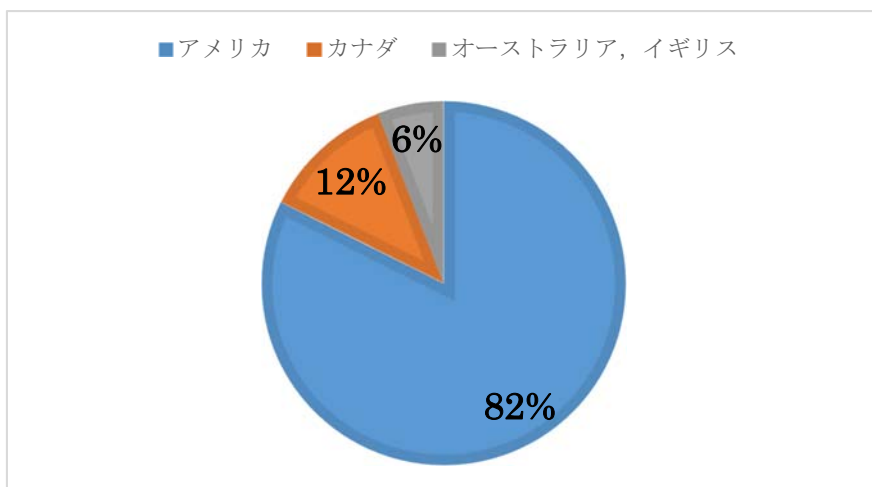
図表 4b : 著者別論文掲載件数 (AH)



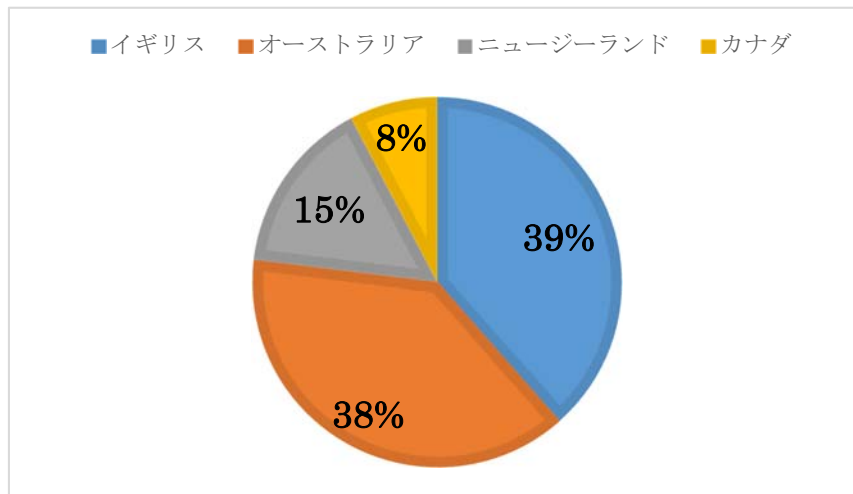
なお、以下に掲げる二つの図表（「図表 5 a」と「図表 5 b」）は、AHJ と AH に掲載された研究論文等の著者の国別分布をそれぞれ示したものである。

これらの図表から明らかなように、著者の国別分布は、AHJ ではアメリカ、AH ではイギリスないしイギリス連邦に含まれる国が中心である。両誌ともに「国際ジャーナル」ではあるが、実質的に英語圏の「地域ジャーナル」という側面が強いと言える。端的に言えば、両誌ともアングロサクソン中心史観に基づくジャーナルと言えよう⁽¹¹⁾。

図表 5 a : 著者の国別分布 (AHJ)



図表 5b : 著者の国別分布 (AH)



7. 結びに代えて

本稿では、AHJ と AH に掲載された研究論文等を史料に用いて、両誌に見出される会計史研究の趨勢的傾向を明らかにし、同時に、わが国のそれとの国際比較を行うことを目的としている。

AHJ, AH, および、『年報』の各誌に見出される特徴をまとめれば、以下の「図表 6」に示すとおりである。

図表 6 : AHJ, AH, および、『年報』三誌それぞれに見出される特徴

| | AHJ | AH | 『年報』 |
|------|------------------------------|--------------------------|------------|
| 研究領域 | 会計プロフェッション。税務や簿記の頻出度もある程度ある。 | 会計プロフェッション。簿記には関心が示されない。 | 簿記、財務会計。 |
| 地域別 | ①アメリカ, ②イギリス | ①オーストラリア, ②アメリカ | ①日本, ②アメリカ |
| 時代別 | 近・現代(modern), 19~20 世紀 | 近・現代(modern), 19~20 世紀 | 中世末期から近・現代 |

ここから明らかなことは、AHJ と AH の両誌が会計プロフェッションや公的な側面に関心を寄せており、これらに対する問題意識の発露が比較的新しい時代区分に属するために、対象とする時代別の傾向は、わが国の『年報』に見出されるものよりも現代に近い。これは、先に述べたように、会計史研究者のバックグラウンド、さらに突き詰めればその出自につながる教育システムの差異から、研究者と職業会計人の両面を持つ欧米の研究者と、純粋な研究者が多いわが国との違い、また、高度専門職業人を養成する過程の中にある欧米のビジネススクールとその教育内容の位置づけの違いと見ることができよう。

地域別の傾向については、いずれもアメリカとイギリスに対する関心が高い。しかしながら、その意味するところは、AHJ と AH はそれぞれの母国ないし関係国の現状認識の分析あるいは教育資源として会計史が用いられているという解釈ができるかもしれない。イギリスとアメリカ、特にイギリスのビジネススクールでみられる科目名に“Development”という語を付された会計関係科目は、内容的には“History”であり、歴史的観点から現在のシステムを考える科目として構成されている。これは初期の経営史学がケースメソッドの基礎資源を提供した様相と軌を一にしているのかもしれないが、少なくともイギリス人の歴史好き、歴史重視の姿勢がそこに反映していることは間違いないであろう。

他方、わが国では、会計史を文字通り「歴史学」として確立する気概を持って「日本会計史学会」が創立され、大学の研究者を中心に活動が始まった。先に述べたように、わが国の研究者で職業会計人を兼務するものは相対的に少なく、まずは隣接諸科目である経済史や経営史に伍すべくその学問的体系化を図ることから始まったと考えられる。もちろん、学界をあげてこれに取り組んだというわけではなく、また、学部教育で会計史を教えることがほとんど期待されていなかったことから、実務的要請に従う必要もなく、研究者それぞれが個々の関心に基づいて研究を進め、その結果、中世イタリアの複式簿記生成史から現代に至るまでの数多くの研究成果を蓄積することとなった。ただし、残念ながら、海外への情報発信力（海外のジャーナルへの投稿と掲載）の弱さのために、これが海外において十分に認識されていないというのが現状である。

このことは、先の図表にも表れている。AHJ や AH に示される状況と異なり、わが国の研究は未だ個人の関心の範囲で行われ、全体としてのメッセージ性に乏しく、海外の学会との交流も少ないことから、いわゆる「ガラパゴス化」が起こっているとも考えられる。現状のままでは、これまでの優れた研究成果が埋もれてしまう可能性がある。

しかし、このことは、否定的側面だけではなく、独創性を持っているという意味でもあり、わが国に蓄積された研究成果を海外に積極的に情報発信し、その成果を共有することが強く求められているのである。

[注]

- (1) 明治初期に出版された簿記解説書の多くが欧米の簿記書の翻訳ないし翻案であったとの同様に、曾田と海野の著作もまた欧米における先行研究に依拠したものないし抄訳そのものであった。しかし、一次史料の蒐集と分析が容易でなかった時代に、海外の先行研究に依拠するものではあったとしても、彼らの著作は、わが国における会計史研究の先駆的業績として高く評価されるべきものと考えられる。
- (2) 1973年に設立された The Academy of Accounting Historians は、1974年から機関誌として *The Accounting Historians* を刊行しており、*The Accounting Historians*

Journal は、前者を継承し誌名を改める形で 1977 年から刊行されている。本稿での分析には *The Accounting Historians* に掲載された研究論文等もその分析対象としている (See <http://www.aahhq.org/AHJ>) (最終閲覧 2015 年 5 月 29 日)。

- (3) See <http://ach.sagepub.com/> (最終閲覧 2015 年 5 月 29 日)
- (4) ただし、タイトルとアブストラクトに会計に関する表現がまったく含まれていない抽象的なものも存在し、これらは集計作業の中で排除されているが、その数は、AHJ において 954 編中 11 編 (データの捕捉率は 98.8%)、AH において 371 編中 4 編 (同 98.9%) である。
- (5) *Accounting History* は、「会計の、本質、役割、利用およびその影響について、批判的・説明的な歴史研究を称揚し、あらゆる組織形態にまたがる会計の歴史的展開に関する高品質な論考について、その発表の場を提供する専門的・国際的査読雑誌である」 (<http://ach.sagepub.com>) (最終閲覧 2015 年 5 月 29 日) としており、会計のバックグラウンドよりも職能を研究対象としていることが明らかである。
- (6) なお、本稿の分析では、共著論文は著者別にそれぞれ 1 本とカウントしている。
- (7) See <http://news-gazette.com/news/local/2009-03-15/urbanas-maureen-berry-Woman-world.html> (最終閲覧 2015 年 5 月 26 日)
- (8) See <https://weatherhead.case.edu/faculty/gary-previts/> (最終閲覧 2015 年 5 月 26 日)
- (9) See <http://st-andrews.ac.uk/management/aboutus/people/honoraryandvisiting/thomaslee/> (最終閲覧 2015 年 5 月 26 日)
- (10) See https://www.sheffield.ac.uk/management/staff/josephine_maltby/index/ (最終閲覧 2015 年 5 月 26 日)
- (11) 今日では、史観の相違による対立軸は、方法論という形で存在しているとも言える (See 清水[2005])。

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| 264 | Book review: Songho Ha The Rise and Fall of the American System: Nationalism and the Development of the American Economy, 1790–1837, Pickering and Chatto (Publishers) Ltd: London, 2009, 184 pp.: ISBN: 978–1–85196–999–9 | Edward J. Perkins | Aug-11 | 3 |
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