

The Australian Accounting Academic in the 1950's: R.J. Chambers and Networks of Accounting Research

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Abstract:

The purpose of this paper is to examine the challenges faced by an Australian accounting academic, R. J. Chambers, in the 1950s, in breaking into the accounting research community, at that time, almost entirely located in the USA and the UK. For academics outside the networks of accounting research publication in these countries, there were significant, but not insurmountable obstacles to conducting and publishing accounting research. We examine how these obstacles could be overcome, using the notion of “trials of strength” to trace the efforts of Chambers in wrestling with intellectual issues arising from post-war inflation, acquiring accounting literature from abroad and publishing his endeavours. The article uses actor-network theory to provide an analytical structure for a “counter-narrative” history firmly grounded in the archives. Documents from the R. J. Chambers Archive at the University of Sydney form the empirical basis for a narrative that portrays accounting research as a diverse process driven as much by circumstances – such as geographical location, access to accounting literature and personal connections – as the merits of the intellectual arguments. Although the historical details are specific to the case being studied, the article provides insights into the challenges faced by researchers on the outside of international research networks in achieving recognition and in participating in academic debates. The findings of this article can provide guidance and inspiration to accounting researchers attempting to participate in wider academic communities. The article uses documents from perhaps the most extensive archive relating to an individual accounting academic. It examines the process of academic research in accounting in terms of the material context in which such research takes place, whereas most discussions have focused on the underlying ideas and concepts, abstracted from the context in which they emerge.