This paper defines and relates contemporary applications of accounting history and is intended to assist scholars who do not specialize in historical study. A definitional distinction is drawn between history as a social science, with an emphasis on interpretation, criticism, and method, and history as a descriptive narrative form. Arguments are presented for the relevance of published accounting history studies to accounting pedagogy, policy and practice. The inherent limitations of historical inquiry are also explored. An appendix provides information on accounting history organizations, publications, and activities worldwide. A related paper which develops an accounting historiography will appear in a later issue of this journal.

Key words: Accounting; History.

INTRODUCTION

Published accounting history works such as Worthington’s (1895) date from the late 1800s. Writing in the early 1900s, C.W. Haskins, co-founder of Haskins & Sells and the first Dean of the School of Commerce, Accounts and Finance at New York University, noted that accounting history allows us to ‘better... understand our present and to forecast or control our future’ (Haskins, 1904, p. 141). Consistent, institutionalized academic attention to the subject, although on a limited scale, is of more recent origin (see Appendices). Historical research presents a substantial opportunity for challenging and worthwhile study from which we can hope to increase our ability to make judgments on a broader, more informed basis (Zeff, 1982).

1 Discovery of Pacioli’s work *Summa de Arithmetica, Geometria, Proportioni et Proportionalita* was attributed to Professor Luchinni by Stevelinck (1986): ‘Thus it was in 1869... he drew attention to Pacioli who was “unknown” to accountants at that time’. Previts and Sheldahl (1988) note that as early as 1818 a popular English text by Cronhelm (p. xiii) identified Pacioli’s work.

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This paper and an ensuing one address the subject matter of accounting history. Specifically, this paper addresses the nature of historical study in accounting and the contemporary relevance of existing historical papers and texts. While a critique of existing studies is beyond the scope of this paper, it does offer an explanation of narrative and interpretational history and argues for the relevance of accounting history to our contemporary accounting discipline. By reference to published accounting history studies, this paper presents a rationale for their relevance to accounting pedagogy, policy, and practice. The final section of the paper addresses the limitations of historical inquiry and concludes with a summary.

**DEFINITIONAL VIEWS OF HISTORY**

Historians most often define their work as being either narrative or interpretational.²

**Narrative** — to establish and/or describe items of fact. *History* relates episodes in a particular, specific, non-analytical manner. History is narrative; an interesting story which recognizes that inherent limitations upon the understanding of human history diminish and confound approaches which are rigorously patterned in the investigative style of the physical sciences (Barzun, 1974).

**Interpretational** — to evaluate relationships and provide interpretations in the manner of a social science. Even pure narratives must employ *explanation* and seek in some manner to predict even as the more rigorous forms of science (Degler, 1987). Counterfactual and cliometric techniques are among the most recent examples of this 'new' history which seeks to explain, not only describe (Hughes, 1970).

These definitions provide a perspective from which the non-historian may address historical research in accounting. Those who consider history less valuable if it does not assist in 'explaining' a phenomenon but only in describing it, express a preference for interpretational history. Scholars with a sense of historical consciousness appreciate that both narrative and interpretational histories add to the knowledge of complex matters. Indeed, each type of history has advantages and limitations. Narrative history represents a legitimate academic effort to add to the body of knowledge the elements of past human accomplishments in order to place contemporary issues in a more complete perspective. Interpretational history emphasizes the methods of scientific inquiry and the rigour related thereto.

The utility of an historical perspective to the study of accounting theory and practice has often been the subject of historical papers, including those by Baladouni (1979), Baxter (1981), R. H. Parker (1981), and Moseley and Usry (1984), as this

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truism notes: 'Whenever we encounter a problem it goes without saying that the problem has a past and, presumably, a future' (Demski, 1985, p. 72).

Previts (1984b) suggests that an intuitive justification for the study of history exists by relating what 'was' (the historical state) to what 'is' (the positive state) to what 'ought to be' (the normative state). The importance of studying and understanding issues and concepts from such a was-is-ought perspective is the recognition that knowledge is a continuum not limited by temporal or environmental isolation (Hopwood, 1985). The was-is-ought perspective addresses concerns about narrowness and supports the view of history as a 'cultural product' acquired within the full context of a social, economic, political, and temporal environments (Lister, 1983; Hopwood and Johnson, 1986).

RELEVANCE OF ACCOUNTING HISTORY

History supports contemporary research in policy-making and practice and in standard setting. It acquaints accountants with the individuals, ideas, experiments, and lessons that constitute our heritage. It informs us about how we have reached a particular present-day convention. Accounting history also encourages the thoughtful scholar to consider the interdisciplinary view of accounting and its environmental context. However, a single piece of historical writing, as with any other product of human endeavour, has limits. Effective use of relevant historical materials requires an author to become aware of these limitations and to adapt to them. For example, a comprehensive study of the history of ideas, such as Chatfield's (1977) History of Accounting Thought, cannot exhaustively chronicle events that provide the context of the ideas.

Accounting History and Pedagogy

Accounting history has provided assistance, if only by way of anecdotes, to nearly everyone who teaches the subject. Such anecdotal value is incidental to the capacity of historical materials to be useful in the classroom when instructors are more familiar with the attributes of historical inquiry.

The results of a survey of members of the American Assembly of Collegiate Schools of Business indicate that the formal teaching of business history as part of business school subjects is widespread and that many consider that it should be expanded (Van Fleet and Wren, 1982). Information is lacking about the instruction in accounting history, but a view seems to support the fact that there is a paucity of attention to historical study in many doctoral programs in accounting, particularly in the U.S. This view suggests that similar limitations of historical study exist at other program levels (Zeff, 1983, 1989). Concern about these limitations can be justified on several counts. First, a profession based on traditions built over many centuries should educate its members to appreciate their intellectual heritage. Second, the import of advances in thought, of major contributors to the literature, and of crucial positive studies may be lost, fragmented, or inadequately recognized in the longer term unless they are documented and incorporated by scholars who have historical skills. Third, without access to analyses and interpretations of
historical developments in accounting thought and practice, today's empiricists risk basing their investigations upon incomplete or unjustified claims about the past.

An example of the latter point is explicated in a recent paper by Merino, Koch and MacRitchie (1987). Their archival research demonstrates the importance of an adequate historical analysis in designing event studies and criticizes previous published research that attributes an adverse impact on shareholder wealth to 1933 New Deal securities regulation. To summarize Merino (1988), accounting historians could enhance understanding by testing the adequacy of explanations emanating from this type of research.

The risk of inappropriate or incomplete instructional interpretations due to a lack of historical perspective and the use of simplistic assumptions about the environment and, in some extreme cases, unnecessary repetition of investigations already adequately documented, are examples of further pedagogical justification for historical research. 'Reinventing the wheels' of literature for such things as accounting/capital maintenance, interest as a cost, and interperiod tax allocation, each of which has reappeared at various times, are inefficiencies that can be avoided when the instructional environment is more historically aware.

When historical perspectives of particular concepts or practices are available to support instruction, a richer theoretical reference base for current study exists. Present accounting concepts and practices may be better explained in the light of past interactions. Consider Johnson's essay (1975) on the role of accounting history in the study of modern business in identifying the importance of the environmental context. Research by Miranti (1985, 1986, 1988), for example, contrasts the different reactions of leaders in the public accounting profession to the structure of national economic regulation that emerged in America during the first decades of the twentieth century. This study provides a promising basis from which to compare the recent responses of professionals to political and social concerns addressed by previous generations of professional leaders.

Studies that provide a background of the educational traditions at a particular institution can also assist in the development of a university program. For example, Dunn and Pratt (1987) relate the history of the establishment of courses and degree programs at the University of Tasmania. Similar studies have been conducted in the U.S. by Moontiz (1986) and Smith (1962) for the University of California (Berkeley) and the University of Texas, respectively.


Biographical information and sources such as those found in The Accounting Hall of Fame: Profiles of Forty-One Members (Burns and Coffman, 1982); 'Two Centuries of Australian Accountants' (Gibson, 1988a); 'Chronological List of Books and Articles on Australian Accounting History' (Gibson, 1988b), and Biographies...
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of Notable Accountants (Givens, 1987; Agami, 1989) also can serve to acquaint students with important ideas and events, as well as with the persons with whom they are associated. These materials can assist in ‘personalizing’ technical subject matter, particularly at the undergraduate level. Recent major studies including Johnson and Kaplan’s (1987) Relevance Lost: The Rise and Fall of Management Accounting and Skinner’s (1987) Accounting Standards in Evolution are examples of historically based publications useful to support instruction at the advanced undergraduate and graduate levels.3

Policy Perspective

In accounting, as in other fields, knowledge of the past provides a prologue to understanding contemporary matters. Analysis of the transcripts of legislative hearings, for example, provides useful information about government policy and insight into its intent (Committe, 1982) or provides a perspective on the development of useful national accounting codes (Standish, 1988).

Just as attorneys cite precedents in arguing cases and physicians study a patient’s medical history for diagnostic purposes, accountants should consider the tradition of an issue when they formulate research or revise standards.

Skinner (1987), for example, begins his review of the evolution of the standard-setting process by noting this historical paradox:

Accounting in some form can be traced back in various civilizations for over six thousand years . . . Yet it is only in the last fifty to one hundred years that accountants have felt a need to work out a theory of accounting . . . The explanation of this paradox is simple . . . Where the task is clear, interest is restricted to techniques . . . When a financial reporting objective — an information communication goal — was added to the record-keeping function, the task of accounting became more difficult, and a theory to guide its methods became necessary. (p. 1.)

Recent studies that consider particular topics of standard setting include those by Andrews (1981) on intangible assets; by Courtis (1983) on evaluating the multiple roots of the process for valuing commercial goodwill; and by M. S. Stone (1984) on the development of pension accounting theory and disclosure practices during the early industrial period.

Historical studies provide a perspective to assist policy makers’ understanding of the interrelationship between policy decisions and political or economic outcomes. Crum’s (1982) study of the origins of value-added taxation offers guidance in the formulation of taxation policy. He identifies the origins in Colonial America of recent forms of taxation including concepts such as ad valorem, transaction basis, indirect levy, multistep collection, and taxation of net product. In addition, he identifies a trend toward combining these concepts into one tax, such as the value-added tax. Previts’ (1984a) paper on the history of attempts to establish a conceptual framework for financial reports traces the slow evolution and response to

3 In addition, several hundred reprint titles and unique historical anthologies have been made available in series by Arno Press (Brief, 1980), Scolar Press (Bywater, 1978), Scholars Book Co. (Sterling, 1970), Yushodo Booksellers (W. E. Stone, 1982), and Garland Press (Brief, 1986).
environmental changes. The latter study provided 'a point of reference for contemporary consideration of the FASB's conceptual framework project' by noting the almost continuous historical difference in views between academics and practitioners concerning the composition of a comprehensive conceptual model and the resulting impact on its development or lack thereof.

Wood and Sylvestre's (1985) study of the history of advertising by accountants also indicates that accounting leaders amended their attitude about solicitation advertising to meet changes in the competitive market as well as in government policy. Unchallenged in their roles as auditors and tax consultants, and supported by state and federal laws that enhanced the demand for attest and tax services, early leaders in professional organizations disavowed advertising. Increased competition among suppliers of such services in the post-1960 market resulted in challenges to the perceived importance of advertising restrictions, recalling a similar dispute that had taken place sixty years earlier, prior to extensive federal tax and audit legislation.

Gibson (1979) identifies four phases of corporate accounting in Australia, including the current state, which is focused on measurement/reporting issues, as a basis for considering the non-statutory factors that influence the phases. Whittred's (1986) study of statutory and market exchange rules and the development of financial reporting practices of Australian holding companies over three decades provides a model for similar future efforts.

Historical studies also address broad social and political themes. Glautier's (1983) exploration of the origins of the modern accounting paradigm identifies the concentration of central political power as the concept crucial to the explanation of past and future changes in the direction of accounting thought. Dailey's (1984) study of change in twentieth-century U.S. accounting involves the development of a model identifying three-phase cycles with each incorporating a reactive, a proactive, and a synthesis phase. This pattern is then applied to a range of accounting topics and offers a framework by which to understand better their development and to project directions of future development. L. D. Parker (1986a, 1986b) constructs a detailed conceptual model of classical management control based on the work of Frederick Taylor and Henri Fayol; he also offers a series of explanations to assist in its replication.

Further examples of a policy perspective include Moran and Previts' (1984) study of the Securities and Exchange Commission (SEC) and the accounting profession; Zeff's (1986) study of accounting firms' actions in advocacy of standard-setting options; and the Fleshers' (1986) study of the collapse of Ivar Kreuger's investment empire during the early 1930s. Other studies include those by Johnson (1978) and Boockholdt (1978).

**Accounting Practice**

Practitioners, including those charged with the responsibility of developing technical procedures and managing multiple lines of professional service, can gain insights into accounting methods and practices employed in the past as a basis for assessing the procedures' success or lack of it. For example, Johnson's (1978) research into
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the management accounting systems at General Motors in the 1920s and another study (1981) of the rise in nineteenth-century cost accounting through methods of organizing economic activity, provide foundations for addressing contemporary concerns about outdated management accounting practices. He identifies environmental conditions, structures, and activities that warrant reversion to earlier practices or require the development of new ones. Lee's (1983) examination of the debate on financial and physical capital maintenance of the early 1900s reveals issues such as the treatment of holding gains being discussed then and remaining an unresolved practice issue today. Further examples include Brief's (1977) paper on the method in the 'rule of 69'; Chambers' (1979) essay on 'usefulness' as a premise for standard setting; Davies' (1979) and Ashton's (1986) reviews of case law and third-party obligation; Saito's (1983) study of asset revaluation practice; Samson's (1985) study of the origins of U.S. income taxes; and Zeff's (1972, 1973) series of studies on establishing standards in Australia, New Zealand, and the U.K.

Taken together, such studies suggest professional practice and organizational problems that represent recurring challenges which may need to be addressed over longer periods. In addition, these efforts specify social and economic conditions that influence existing and proposed practice techniques, enhancing our ability to evaluate competing techniques as suitable for the current environment and circumstances.

In a broader sense, historical studies of professional and governmental accounting/auditing policy pronouncements assist in the formulation of policy and its likely impact on accounting practice. For example, Davidson's (1987) assessment of several professional reporting and auditing standards (including those for consolidations, leases, pensions, deferred taxes, and internal control and evidential matter) represents a form of traditional historical qualitative research. Jones' (1981) study of the evolution of the British practice of Ernst & Whinney provides the basis for understanding the particular historical episodes by which accountancy achieved professional status, first in Victorian England, and later at the turn of the century in the U.S. and Canada (see Richardson, 1989). This study also supplies data on the relative fee income structure for the firm over a period of decades. Hein's (1978) research includes an analysis of the impact of British Companies Acts on public accounting in England. He notes that such statutory regulation of the U.K. profession contrasts with regulation by governmental commissions in the U.S. Such observations offer perspective to contemporary professional leaders by providing an explanation of the manner in which the structure and values of a society will affect the demand for services and the competencies expected of professional accountants.

Other studies include Kaplan's (1984) prescriptions for future applied research directions upon the history of cost and management accounting developments since 1850. Hopwood (1985) has reported on the deliberations of a committee appointed by the U.K. Social Science Research Council to consider the relationship between accounting and its social, political and institutional environments. That committee had expressed an interest in the historical development of accounting practice and some concerns about how accounting had become what it now is, how processes of change could be understood, and how wider issues and concerns had influenced
accounting practice. The committee also expressed reservations about much of the accounting history written to date, noting a tendency for technical histories of accounting to be written in isolation from their social, economic and institutional contents, and in an uncritical or atheoretical way.

Along with Goldberg (1974) and Baladouni (1979), the above studies indicate a growing recognition that perspectives of the past are valuable in considering directions to be taken in the future.

LIMITATIONS OF HISTORICAL INQUIRY

Historical inquiry, be it narrative or interpretational, is conditional. 'The adjective “definitive” should never be applied to any work of history . . . As the great Dutch historian Pieter Geyl put it, “History is indeed an argument without end”' (Schlesinger, 1988).

A narrative history may simply be incomplete. For example, upon expiration of the time limits of the Official Secrets Act in Great Britain, many additional facts about Allied intelligence/code-breaking activities during World War II, such as the existence and use of the Ultra code-breaking device, became public for the first time. Histories that had previously excluded this fact in their narration were incomplete in a significant factual way. Interpretational works required revision when the extent of Ultra’s access to strategic Axis communications was understood. Previous historical assumptions and conclusions made in the absence of facts such as Ultra were no longer appropriate.

Contemporary research activity continues to be affected by government archival policies, as recently discussed by Nelson (1988). The Freedom of Information Act passed in 1966 and amended in 1974 by the U.S. Congress has assisted in making available information in areas not deemed prejudicial to national security. However, foreign affairs and international scholars and historians still face arbitrary decisions with regard to diplomatic and military records.

Because histories are concerned with complex events, often with ancient or medieval archival aspects, it is likely that some, or even a major part, of the facts may not be known or available at the conclusion of a particular historical project. In order to supply a history of these events it may be incumbent upon the historian to assume (and interpret based on those assumptions) certain personal, institutional, and/or environmental conditions. When historians fail to ‘agree’ upon an interpretation, they may be reflecting unique personal knowledge and/or experience. To the extent that such interpretations are reflections of personal value systems, others must be sensitive that prospects of such bias may limit the desired objectivity of the work. Such a condition is not, of course, peculiar to historical research. Christenson (1983) expressed concern about this condition in contemporary accounting research, and the business press has noted similar concerns about economists.4

4 ‘Ah, Economists. Reputable, well-schooled economists examine the same event, yet often reach strikingly different conclusions. It is a reminder that economic forecasting, particularly at moments of great
Two additional observations about narrative research in general are warranted. White (1965, p. 227) asserts that 'generally speaking, for any given subject there are many true histories'. This reflects the proposition related by historians that only God could write a history that would be complete from all points of view at one point in time. The other observation, that of Tuchman (1981, p. 62), concerns Macaulay's maxim that the best picture and the best history are those that exhibit such parts of the subject in question as most nearly produce the effect of the whole.

Historical criticism of narrative history is most effective, therefore, when it directs itself to one of these matters and assists in establishing whether facts are available to replace assumptions which were made when those facts were not known or available.

Comprehending these observations about the explication of narrative historical knowledge increases the appreciation for the inherent limitations under which historians work and the necessity for informed criticism.

A discussion of the limitations of interpretational history is complex and involves expectations for 'explanation and causal analysis'. The historian searches for patterns of development and attempts to proceed from a determination (what happened) to a contingency (how it happened) basis. Facts are necessarily selected and organized through a judgmental process constrained by time and are provisional according to the historian's perception of the contextual variables of the period studied.

History may not reveal the cause of an event as a certainty, but it can indicate probable factors affecting the event. The historian's assessment of the influence of contextual factors rests not on possibility or probability alone but also on adjudged plausibility. Indeed, the term cause is generally avoided when historical propositions cannot be empirically confirmed or refuted. The literature of history carefully setting forth these aspects of historical inquiry includes Elton (1967), Dovring (1960), Leff (1969) and Barzun and Graff (1977).

The epistemology of such historical plausibility warrants separate study in the future, subject to the initial observation that the range of views extends from Dewey (Ratner, 1950) to Kuhn (1970) to Foucault (1969).

The judgmental/subjective aspects of historical interpretation are, of course, not concerns limited to the domain of the accounting historian. Similar concerns confront the empiricist/experimentalist group of accounting researchers as well. The latter group seeks to confine the problem by simplifying models, qualifying assumptions, and applying statistical tests. In seeking to maintain the relevance of historical analysis that cannot be abstracted in a laboratory setting, however, the historian must also address the dynamics of multiple environmental influences and multiple relationships between focal variables. Even then, both groups of accounting researchers share the common problems of subjectively interpreting the results (both quantitative and qualitative) of their observations, deciding upon the significance and relevance of those observations to the research question, and generalizing their implications.

turbulence, often amounts to little more than educated guessing, despite the aura of precision created by large, computerized models of the economy' (Wessel, 1987).
Therefore, if criticism of interpretative history is to be effective and constructive it should establish whether the interpretations are inconsistent with the facts available or the assumptions made.

CONCLUSIONS

This paper argues that history, as a cultural product, depicts human experience within a spectrum of defined views of history, namely as narrative or as interpretation. The relevance and limitations of historical inquiry for use by educators, policy makers and practitioners are examined. The need for more critical reviews of extant history in a constructive form is suggested. The promise of a distinctive accounting historical-methods literature which would assist in guiding attempts to assess historical causation vis-à-vis 'plausibility' is noted.

In the ensuing paper the authors will consider the particular subject matter and methodology of extant accounting-history literature as a means of assisting the non-historian and historian alike to understand better the development of thought and institutions which comprise our discipline.

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THE ACCOUNTING HISTORY COMMUNITY

The extent to which the pursuit of accounting history is organized today as compared to two decades ago is encouraging. This organizational identity has been provided by groups such as the Academy of Accounting Historians in the U.S., the Accounting History Association in Japan, the Accounting History Society in the U.K., the Society for the History of Accountancy in Italy, and the Accounting History Subsection of the Accounting Association of Australia and New Zealand. A network for research activity to assist accounting historians and non-historians comprises regular conferences, publications, and newsletters.

The Academy of Accounting Historians was founded in 1973 and presently serves a membership of more than 600 representing twenty countries. The Academy’s journal, newsletter, monograph series, working paper series and other activities have added to the breadth and depth of historical research. In 1982 the Academy, in conjunction with the School of Accountancy at Georgia State University, established an Accounting History Research Center on the campus in Atlanta, Georgia. In December 1988 a Center for Tax History was dedicated at The University of Mississippi under the joint auspices of that institution and the Academy. These centres house valuable reference materials and collections to support scholars working in several areas.

In 1985, the Academy of Accounting Historians established an international committee to prepare a methodology database, including a bibliography of publications, a taxonomy and annotated bibliographies. That Committee’s database report of over 400 pages will assist in furthering the establishment of a network of individuals capable of assisting researchers on historical subjects and will provide an information basis for seminars and papers on research methods appropriate to accounting history. Appendix C provides a selection of references relating to the various research methodologies that an historical researcher might employ.

The recent increase in historical scholarship has supported more outlets for the publication of accounting research. Appendix B consists of a list of the principal publication outlets for accounting history.

Also, since 1970, five International Congresses of Accounting Historians have been held: 1970 in Brussels, Belgium; 1976 in Atlanta, Georgia; 1980 in London, England; 1984 in Pisa, Italy; and 1988 in Sydney, Australia. The next Congress is scheduled for 20–22 August 1992 in Kyoto, Japan.
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APPENDIX B

PRINCIPAL PUBLICATIONS — ACCOUNTING HISTORY RESEARCH

Journals:
Abacus (Australia)
Accounting, Auditing and Accountability (Australia)
Accounting and Business Research (U.K.)
Accounting History (occasional basis; U.K.)
Accounting History Association Annals (Japan)
Accounting Historians Journal (U.S.)
Accounting, Organizations and Society (U.K.)

Monograph series:
Strathclyde Convergencies (U.K.)
Academy of Accounting Historians (U.S.)

Working paper series:
Academy of Accounting Historians (U.S.)

Newsletters:
Accounting History Newsletter (Accounting Association of Australia and New Zealand. Proposed to become a refereed Journal, Accounting History, in the near future)
Accounting Historians Notebook (Academy of Accounting Historians, U.S.)

Book publishers:
Scholars Books Co., Robert R. Sterling, editor (U.S.)
Yushodo Publishing Ltd, Williard E. Stone, editor (Japan)

APPENDIX C

SELECTED SOURCES ON HISTORICAL METHOD

Indexes

Philosophy of History
Historiography

Economics and business history

Cliometrics

Counterfactual history

Social history

Causal analysis and explanation