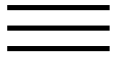


An exploration of centre-periphery interaction between the ICAEW and accounting associations in the self-governing colonies of Australia, Canada and South Africa.

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The Empire Strikes Back? An exploration of centre–periphery interaction between the ICAEW and accounting associations in the self-governing colonies of Australia, Canada and South Africa, 1880–1907

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Abstract

British imperialism not only changed borders, it made the British model of accounting associations and the imaginary of ‘professional accounting men’ known to spaces far from the metropolis (mother state). Imperialism was thus integrative in this sense. In administrative terms, however, a very large, differentiated and spatially dispersed Empire became expensive. It could not be ruled uniformly or in detail and different governance structures emerged. In the settler colonies, relatively autonomous ‘self-

governmentâ€™ embodying variants of British precedents and institutions, provided a loose coupling of centre and periphery. The accounting associations that developed in this type of colony were, then, not compliant clones of the centre but hybrids reflecting the specificity of place and British accommodation of peripheral demands. The result was the emergence of an imperial accountancy arena. These empirics contribute to our understanding of the nineteenth century professionalisation of accounting as a cross-border phenomenon by showing how the strength of weak ties between parts of a periphery characterised by inter-colony differences (as well as similarities) imposed constraints on the imperial centre.



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