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## Background

- Johnson & Kaplan (1987) said management accounting was too late, too aggregated, and too distorted.
- Robson (1992) explained with financial accounting inscriptions some of those shortcomings

## Research site/methodology

-Hudson's Bay Company, pre-1866, 1866-1999, 2000-2005

Fur trade from 1670 to 1987. and later retails, 1890 to present time  
Detailed archive  
Archival research

## Attributes of inscriptions

### Financial accounting

- Mobility
- Stability
- Combinability

### Management accounting

- Physical reality
- Temporality
- Uncertainty

## Purpose

Extend Robson's (1992) inscriptions and attributes to management accounting to resolve Shortcomings

## Findings & discussion

Barter-based management accounting, pre-1866

-Inscription devices: indents, outfits, standards of trade, inventory records, balance sheets  
-Inscriptions were largely physical

### Financial accounting-based management accounting, 1866-1999

- Inscription devices were long-term planning, capital budgeting, budgeting, *inventory record*, *financial statements*, internal audit  
-Inscription were largely in non-physical (dollar) terms

### ERP-augmented management accounting , 2000-2005+

-same inscription devices as above  
-Inscriptions were in dollars and inventory, etc. were in physical

## Conclusion, contributions

Added three inscriptions: physical reality, temporality, and uncertainty, which assist management with operational management and control.

Explained the shortcomings of management accounting

## Literature review

Robson (1991), Robson & Bottausci (2018), Qu & Cooper (2011), Heath (1987), Latour (1987, 1988), Law (2004). Mattessich (1961, 1991, 2003)