

A CHRONOLOGY OF THE DEVELOPMENT OF CORPORATE FINANCIAL REPORTING IN CANADA: 1850 TO 1983

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A chronology of significant events in the development of corporate financial reporting standards and practices is presented. The introductory comments to the various sections direct attention to some of the main patterns and trends in that development and provide the framework in which the listing of events is to be interpreted. The particularly significant domestic sources of influence are the legislative and professional activities in Ontario and, in more recent times, the activities of the Canadian Institute of Chartered Accountants. External influences have been—not unexpectedly—the traditions of English Company law and the close professional, institutional and economic relationships with the United States. Some internationally significant developments unique to Canada are indicated.

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