Home ► All Journals ► Business History ► List of Issues ► Volume 64, Issue 3 ► Origins resting behind banking financial

Business History > Volume 64, 2022 - Issue 3

257 3
Views CrossRef citations to date Altmetric

Original Articles

Origins resting behind banking financial accountability of paragraphs 78 to 82 of the First Schedule of the Companies Act 1862 (UK)

Chantal S. Game, Lisa M. Cullen ≥ & Alistair M. Brown □
Pages 558-582 | Published online: 12 Feb 2020

66 Cite this article https://doi.org/10.1080/00076791.2020.1718109

Check for updates

Sample our
Humanities
Journals
>> Sign in here to start your access to the latest two volumes for 14 days

Full Article

Figures & data

References

66 Citations

Metrics

Reprints & Permissions

Read this article

ABSTRACT

Applying tenets of legal origin theory, this paper traces the origins of banking financial accountability resting behind paragraphs 78 to 82 of the First Schedule of the

Companies Act 1862 (UK), where the timely disclosure of a balance sheet and

stateme About Cookies On This Site

We and our partners use cookies to enhance your website experience, learn how our site is used, offer personalised features, measure the effectiveness of our services, and tailor content and ads to your interests while you navigate on the web or interact with us across devices. You can choose to accept all of these cookies or only essential cookies. To learn more or manage your preferences, click "Settings". For further information about the data we collect

from you, please see our Privacy Policy

Accept All uring the uring the Essential Onlow king Act
Settings Stock

Banks A

Q KEYWO

legal an

eighteer

raise

This article is part of the following collections:

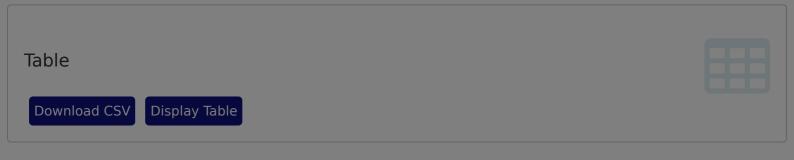
Company Law, Corporate Governance and Business History

Acknowledgements

The authors would like to acknowledge the contribution of an Australian Government Research Training Program Scholarship in supporting this research. Further, we are grateful to the anonymous referees and editor of this journal who provided valuable feedback for the manuscript during the review process.

Disclosure statement

No potential conflict of interest was reported by the authors.



Notes

1 Unit banks are generally local institutions, small and independent, offering banking

services to a target market (Cartinhour, 1934).

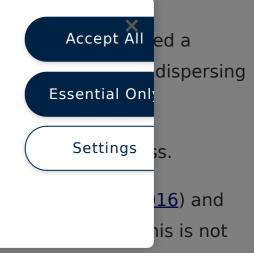
2 The Ch governm of public 3 The

4 The fir

may hav

About Cookies On This Site

We and our partners use cookies to enhance your website experience, learn how our site is used, offer personalised features, measure the effectiveness of our services, and tailor content and ads to your interests while you navigate on the web or interact with us across devices. You can choose to accept all of these cookies or only essential cookies. To learn more or manage your preferences, click "Settings". For further information about the data we collect from you, please see our Privacy Policy



under investigation in this study.

5 The term 'effect' has the same meaning as asset of the said banking association.

Additional information

Notes on contributors

Chantal S. Game

Chantal Game is a PhD student in Accounting at the Faculty of Business and Law, Curtin University. Her research interests include accounting history, accounting governance and CSR.

Lisa M. Cullen

Lisa Cullen's research focuses on corporate social responsibility, intertwining with financial accounting, accounting education, accounting history, accounting careers, organisational learning, and corporate governance.

Alistair M. Brown

Alistair Brown's recent historical work touches upon the Chinese accounting reformation of the 1930s, the accountability and financial statement presentation of early Western Australian banks (1837–1880), the milieu of accountability of the early companies in the Qing Dynasty, and the early hybrid reporting and accountabilities of the Hanyeping Company (1909–

1919).

About Cookies On This Site

We and our partners use cookies to enhance your website experience, learn how our site is used, offer personalised features, measure the effectiveness of our services, and tailor content and ads to your interests while you navigate on the web or interact with us across devices. You can choose to accept all of these cookies or only essential cookies. To learn more or manage your preferences, click "Settings". For further information about the data we collect from you, please see our Privacy Policy





Information for

Authors

R&D professionals

Editors

Librarians

Societies

Opportunities

Reprints and e-prints

Advertising solutions

Accelerated publication

Corporate access solutions

Open access

Overview

Open journals

Open Select

Dove Medical Press

F1000Research

Help and information

Help and contact

Newsroom

All journals

Books

Keep up to date

Register to receive personalised research and resources by email



Sign me up











Copyright © 2024 Informa UK Limited Privacy policy Cookies Terms & conditions

Taylor & Francis Group an informa business

Accessibility

Registered in England & Wales No. 3099067 5 Howick Place | London | SW1P 1WG

About Cookies On This Site



We and our partners use cookies to enhance your website experience, learn how our site is used, offer personalised features, measure the effectiveness of our services, and tailor content and ads to your interests while you navigate on the web or interact with us across devices. You can choose to accept all of these cookies or only essential cookies. To learn more or manage your preferences, click "Settings". For further information about the data we collect from you, please see our Privacy Policy



Essential Onl

Settings