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

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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

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KEYWORDS

formal accounts financial accountability legal origin theory United States

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Disclosure statement

No potential conflict of interest was reported by the authors.

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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 publ...
- 3 The...
- 4 The fir...
may hav...
under investigation in this study.

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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).

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