



**CGA Accounting Research Centre and The AFI Section
DISTINGUISHED SPEAKER SERIES**

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Dr. McWatters is Professor of Accounting at the University of Alberta's School of Business. Her research focuses on the interplay of accounting and organizations and the response of organizations, their accounting and control systems to environmental cues in historical and contemporary settings.

Topic: «*Local and global Merchant Networks: Accounting Across Space and Time* »

Abstract:

Networks, their development and operation have remained topics of sustained interest across a number of research disciplines. The examination of (business) networks is seemingly ubiquitous. Yet the prevalence of these studies provides a useful means to span disciplinary divides. Our primary focus is the merchant trading networks of the eighteenth century, the actors involved and, in particular, the accounting mechanisms that supported them. While our entry point is accounting, this theme recently has been taken up by others in history and economics (amongst others, Forestier 2009, Gervais 2008, Haggerty and Haggerty 2009). This interdisciplinary approach introduces valuable insights with which to explore our case study, to link our analyses to current themes and debates in sister disciplines, and to build upon the rich tradition in social and institutional theory.