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## THE DEVELOPMENT OF BRITISH RAILWAY ACCOUNTING: 1800–1911

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This paper concentrates on accounting aspects arising from the development of the railways. Railways in nineteenth century Britain had a major influence in reshaping some of the legislative procedures in parliament, the development of the capital market, and the economy at large. A background is provided to the first government regulations, introduced in 1840, and all subsequent major developments which led up to the Railway Companies (Accounts and Returns) Act, 1911. Why had it taken over eighty years (since the first commercial railway was established in 1830) to produce a standard presentation of accounts and financial reports?

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Glynn, J. J. (1994) 'The development of British railway accounting: 1800–1911', in Parker, and Yamey, (eds.) (1994), pp. 327–42. Gray, H. L. (1934) 'Incomes from land in England in 1436', English Historical Review, Vol. Parsons, R. W. (1985) Income Taxation in Australia: Principles of Income, Deductibility and Tax Accounting (Sydney: The Law Book Company). Patterson, G. C. (1920) 'Land settlement in Upper Canada 1783–1840', 16th Report of the Department of Archives for the Province of Ontario (Toronto: King's Printer). The railway system of Great Britain started with the building of local isolated wooden wagonways starting in the 1560s. A patchwork of local rail links operated by small private railway companies developed in the late 18th century. These isolated links expanded during the railway boom of the 1840s into a national network, although still run by dozens of competing companies. Over the course of the 19th and early 20th centuries, these amalgamated or were bought by competitors until only a handful of