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WHAT IS PUBLISHABLE ACCOUNTING HISTORY RESEARCH: AN EDITORIAL VIEW

Although this is the first issue of *The Accounting Historians Journal* that has been published by the new editorial team, the current editors and reviewers have been processing manuscripts for nearly a year. During that time, 40 manuscripts have been received and, so far, only six have been accepted for publication. Such a low acceptance rate brings to mind the question of exactly what is publishable accounting history research.

The reasons for rejection have been numerous. A few manuscripts have been poorly written and were simply boring to read, some have been based too extensively on secondary sources, others have been reiterations of previously published articles, but the majority have failed to meet the expectations of reviewers because of a lack of significance of subject matter or weaknesses in research methodology. For these reasons, this essay is designed to give potential authors some guidance in what and how to research.

GUIDELINES ON RESEARCH

First, what is research? Basically, research of any nature is an organized effort to investigate problems and answer questions. It has often been said that research begins with a question and then includes a clear description of the problem to be solved. This is just as true for historical research as for a laboratory experiment. There is, however, a difference between historical research and other methodologies in that the researcher often cannot figure out the question or describe the problem until much of the field work has been conducted. In other words, the historical researcher often does not know the question until after the answer has been found. Therefore, a lot of wasted effort occurs in historical research because re-

searchers spend time analyzing archival records, but fail to find a problem, or fail to find the answer to a question. In such cases, the researcher apparently writes up a description of the materials examined, comes to the startling conclusion that old accounting records are interesting and/or different from modern records, and then mails off the manuscript to an editor. Such descriptive results are not of historical and literary significance.

The front material at the beginning of this volume includes a page entitled "Guidelines on Research." That page should be examined in detail by would-be authors and used as a checklist to measure the suitability of any manuscript being submitted. Some of the guidelines are self explanatory, such as the suggestions pertaining to indication of the research methodology used and materials employed. Alternatively, some of the guidelines apparently need more explanation since they are often violated by authors. For example, guideline number four emphasizes that explanations in a manuscript should be sensitive to changes in technology, education, and political, economic, and similar environmental factors. In other words, authors need to tie in their records with the world in which the records were created.

The biggest criticism that reviewers have made relates to the fact that many papers are merely descriptive in that the author comes to no substantive conclusions concerning the results. Researchers need to develop proper evidence that will permit the assignation of causation to particular factors and to address and evaluate the probable influences related to the issue or hypothesis being examined. In other words, papers must be more than just a description of some old accounting records. There must be an explanation of why these accounting records are important, or why the conclusions reached from the records are important. Authors need to think in terms of contribution — why or how is the world a better place because of this research project. Researchers must digest their evidence thoroughly, use the work of other scholars, and then venture into some generalization or conclusion. It is this final interpretation and synthesis which gives meaning to accounting history research.

GOALS OF RESEARCH

In other areas of accounting research (or research in any field), the goals of the research project are to: (1) describe phenomena, (2) discover relationships, (3) explain phenomena, (4) predict future events, and (5) influence future events. Not all research projects meet all of these goals. The five goals can be

depicted on a time line. The first stage in the research project is to describe phenomena, next relationships are discovered and then explained. Finally, the results are used to predict or influence future events. All of these objectives are important, but the better research project will accomplish more than one of the above goals. In a new field of study, a descriptive project may make a major contribution. The study of accounting history, however, is not a new field of study. Consequently, descriptive studies typically will not be sufficient to warrant publication in *The Accounting Historians Journal* because they simply do not make enough of a contribution to the literature. This is not to say that descriptive studies will never be published; they will. Such studies, however, must be carefully and completely developed.

If a manuscript is a descriptive study followed by discovery of relationships and explanation of phenomena, then the author's chances for publication are greatly enhanced (assuming that the research question is an important one). The best chances for publication would come when the study not only discovers and explains relationships, but offers the possibility for predicting or influencing future events. For example, a study dealing with a topic being considered by the Financial Accounting Standards Board might be useful in the development of a future accounting standard. Similarly, a historical study of the introduction of Western accounting into Japan might include the history of how management accounting techniques spread among Japanese businesses and were subsequently improved to become today's innovations which can now be offered back to the West. This type of research is more exciting and scholarly than a descriptive study which concludes that "old accounting books are dusty, but interesting."

NATURE OF HISTORICAL EVIDENCE

Researchers must give consideration to the type of evidence being studied. As mentioned earlier, several manuscripts have been rejected because of excessive reliance on secondary sources. Secondary sources are the end products of someone else's research. Textbooks, monographs, and journal articles are generally classified as secondary sources. This is not to say that primary sources are the only acceptable research material and that secondary sources are not valuable. For instance, secondary sources are usually used to place the records being studied in the proper environmental framework. Also, a thorough knowledge

of secondary sources can permit a researcher to concentrate on "surprise" findings — in other words, those findings that differ from or add to the secondary sources. Finally, it should be noted that secondary sources can often be wrong. Anyone who doubts the authenticity of the previous sentence should read the discussion of the railroad land grant legend in U.S. general history textbooks [Henry, 1945, pp. 171-194].

In addition to worrying about the use of secondary sources, researchers should question whether research materials were consciously or unconsciously transmitted. Consciously transmitted materials are items which were designed for use by future scholars. These might include personal memoirs, the management discussion in published annual reports, and taped interviews. Unconsciously transmitted material is evidence that is not looking to be judged by posterity. This would include most accounting and other business records, other than the published annual reports. It should be noted that there has been a growing consciousness of history in recent years, and many types of evidence have become more purposeful in their creation. It should be noted that most empirical research is based on public reports (consciously transmitted). The hidden reports may tell a more understandable (and true) story.

In summary, many accounting history researchers have stumbled into this field of endeavor. As a result, they are often lacking in research skills, and often do not know what constitutes good historical research. Authors should read the guidelines on research published at the front of this volume and judge their manuscripts by these guidelines. Accounting history research is an exciting field of inquiry, but the findings must make a contribution to warrant publication. If authors will keep this need for contribution in mind when designing research studies, the chances for publication will be greatly enhanced.

REFERENCES

- Henry, Robert S., "The Railroad Land Grant Legend in American History Texts," *Mississippi Valley Historical Review* (September, 1945), pp. 171-194.