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Accounting History Research Methodology Committee: Committee report

Lee D. (Lee David) Parker

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ACCOUNTING HISTORY RESEARCH METHODOLOGY COMMITTEE: COMMITTEE REPORT

I have pleasure in presenting this report on the committee's activities for the year ended August 1986. The development of a comprehensive bibliography of historical research methodology sources continues on schedule.

Committee members have provided their reference lists and together with the Chairman's source listing, in excess of 2,500 publications have been identified. Subsequently, committee members have also provided selected annotated bibliographies in the fields of history of law, historical methodology in foreign languages, cliometrics, general historiography, philosophy of history, and economic and business history.

A taxonomy of 13 major classifications has been developed and all publications have been classified accordingly. The taxonomy is as follows:

Business and Economic History

Interpretation (includes interpretation, explanation, causation and judgement)

Quantitative Methods (includes cliometrics, "new history", statistics, counterfactual history)

Evidence and Sources

Foreign Language

General Historiography (includes historical method, general methodology issues, historiography and its development)

Legal History

Philosophy of History (speculative and critical approaches)

Social Dimensions (includes history and social sciences, social and oral history, history and sociology, cultural and behavioral dimensions)

Notable Historians (includes their contributions and schools of thought
National Perspectives
Nature, Scope, Aims and Use of History
Other

Griffith University, School of Administration has provided an initial research grant of \$3000 to facilitate computer data entry for the bibliography and programming adjustments. A bibliographic software package has been purchased and data entry of the reference list on Apple MacIntosh has been almost completed. Some editorial adjustments to style of presentation are still to be made and proof reading is to commence shortly. Access and printout will be available by author family name, taxonomic classification and year of publication. Separate entry of annotated bibliographic items (approximately 250 items) should be accomplished by early 1987.

The hardware being utilized provides high resolution printout including format and print exactly as required. The software is entitled "Professional Bibliographic System" and is produced by Professional Bibliographic Software Co. The Apple MacIntosh version has been purchased (IBM version is available) and data transferability to IBM is relatively straightforward. We also plan to transfer the data to a secondary system using Data Base III which will provide improved on-line access (but not the quality formatting and printing available on MacIntosh).

Some difficulties have been encountered in identifying a network of "experts" to act as an advisory group to Academy members on various types of

historical research method. This reflects the relative immaturity of methodological training amongst accounting historians. Nevertheless in the short term, the committee members themselves will be available to act in this capacity.

I have recently received with regret, the resignation of our UK committee member, Mr. Michael Mumford. Michael was prevented from continuing due to pressures of work at his institution. It is anticipated that a new UK committee member will be nominated in the near future.

At this point I would like to extend my thanks to my committee members who have worked so hard during the past year. I am confident that we shall have a monograph containing the results of our work ready for issue by the 1988 International Accounting Historians Congress.

Professor Lee D. Parker
Chairman

GARLAND PRESS ANNOUNCEMENT

Richard P. Brief (New York University, College of Business and Public Administration, Washington Square, New York, N.Y. 10003) is planning to be general editor of 10-15 original monographs and anthologies in accounting history and thought that will be published by Garland Publishing Inc., in the fall of 1988. Those who have an idea for a book in this series should contact him.

A 46-volume series in the history of accounting, *Accounting Thought and Practice Through the Years*, is being published by Garland Publishing Inc. (136 Madison Avenue, New York, N.Y. 10016) this fall. The series includes 25 titles published for the first time.

HISTORY SEMINAR ATTRACTS LARGE AUDIENCE IN NEW YORK CITY

On August 20th at the Marriott Marquis in New York City, twenty five accounting professors and one past-president of the National Association of Accountants attended an all-day seminar on management accounting history presented by H. Thomas Johnson, past-president of the Academy of Accounting Historians and Zulauf Professor of Accounting at Pacific Lutheran University in Tacoma, Washington. The history seminar drew a larger crowd than all but two of the continuing education seminars offered at the American Accounting Association's 1986 annual convention.

Before coming to New York, all seminar participants, including five professors from universities outside the United States, received a course outline and a packet of recent articles on management accounting history. Using those readings as background, Johnson led discussions on the value of history to teaching and research in management accounting. Providing an extra dimension to the day's activities was a guest lecture by Eamonn Walsh of the University of Glasgow and the London School of Economics. Walsh spoke on "Agency Theory in Historical Perspective," the subject of a paper that he coauthored with Ross E. Stewart, formerly at the University of Glasgow and now at Seattle Pacific University in Seattle, Washington.

The high enrollment and favorable evaluations at this year's history seminar make it likely that Johnson will repeat the course at next year's annual convention in Cincinnati, perhaps even at one or two of the American Accounting Association's regional meetings in Spring 1987. So if you missed your chance to take Johnson's popular seminar this past summer, keep an eye on the pages of this Notebook for news of his future seminar offerings.