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EXPLORATIONS IN HISTORICAL METHOD

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In 1985 The Academy of Accounting Historians established a new committee named The Accounting History Research Methodology (AHRM) Committee. The Academy specified the objectives of the Committee as identifying the range of historical research methods and facilitating accounting historians' access to literature on historical methodology in general. More broadly, its role was envisaged as one of encouraging a greater awareness and use of historical method in accounting history research.

The Committee

This committee is unique in the Academy in that it is the first internationally constituted committee working under the Academy's auspices. Its present membership comprises the following individuals:

Australia	Lee D. Parker (Chairman)
USA	O. Finley Graves
USA	Vahe Baladouni
USA	Araya Debessay
Japan	Yoshiaki Jinnai
UK	J.R. Edwards

Although separated by considerable distances, committee members maintain regular correspondence through the chairman and meet informally wherever possible at conferences (e.g. the 1986 New York AAA Convention). Each committee member has assumed responsibility for conducting initial literature searches in designated areas of historical methodology.

A Foundation Bibliography

The first major task undertaken by the AHRM Committee has been the compilation of an historical research methodology bibliography. The bibliography is now near completion and will appear as an Academy monograph in 1988 so as to coincide with the 5th International Congress of Accounting Historians in Sydney, Australia. Each committee member was commissioned to search the historical literature in particular disciplines for facets of historical methodology with the chairman undertaking a general search.

The initial search was completed in 1986 with most of the committee members' employing institutions providing generous donations of financial and manpower support. Reference lists have been collated by the chairman, a taxonomy developed, and all references taxonomically coded. The taxonomy includes 13 major classifications:

- General Historiography
- Philosophy of History
- Evidence and Sources
- Interpretation
- Business and Economic History
- Quantitative Methods
- Legal History
- Social Dimensions
- Notable Historians
- Foreign Language
- National Perspectives

Nature, Scope, Aims and Use of
History
Other

The category of "general historiography" includes historical method and writing, general methodology issues, and the development of historical method and writing. "Philosophy of history" includes speculative and critical approaches to history, while "interpretation" includes explanation, causation, and judgment. "Quantitative methods" includes cliometrics, 'New History,' statistics, and counterfactual history. "Social dimensions" includes history and the social sciences, social history, oral history, history and sociology, and the cultural and behavioural dimensions of history. The "notable historians" category includes the contributions of eminent scholars to the development of historical methods and the schools of thought they founded.

Research grants provided for (1) the purchase of a bibliographic software package, (2) programming adjustments, and (3) entry of all reference data collected on an Apple MacIntosh. The software, a product of Professional Bibliographic Software Company, is entitled "Professional Bibliographic System." Data entry and proofreading are complete and the printout is now undergoing editorial adjustments. Approximately 3,000 references are cited in total. The Apple MacIntosh hardware being utilized was chosen because it provides a high resolution printout and high quality formatting, which will enhance the readability of the published monograph. Data transferral from MacIntosh to IBM is possible. Plans are afoot to transfer the data to a secondary system using Data Base III for improved on-line access.

While the printed version of the main bibliography is being prepared,

committee members have developed annotated bibliographies in the fields of history of law, business and economic history, foreign language methodology papers, cliometrics, and the social dimensions and philosophy of history. These will total approximately 300 references and will be incorporated in the published monograph. Further pre-publication work yet to be done includes the preparation of a bibliographic style guide, a general introduction explaining the taxonomic structure of the work, and short taxonomic category prologues by committee members.

In due course, the committee also hopes to make disk versions available in addition to the printed copy. The printed version, in the meantime, will first list entries alphabetically by author last name. Each reference will include taxonomy code(s). In a second section, entries will be arranged by taxonomic category. Under each category entries will be listed by the author's name, reference number, and year of publication. Direct computer access will be by author last name, taxonomic classification, or year of publication (using any of these as first point of entry).

Future Plans

Following the publication of the foundation bibliography, the committee hopes to commission a number of papers that will explore the potential application of various research methods to accounting history issues. These papers will outline the particular method's disciplinary foundation, its *modus operandi*, its limitations and advantages, and accounting history questions to which it might be usefully applied. Authors will be solicited from the Academy membership and from the AHRM Committee itself.

In the future, the committee also hopes to organize historical research methodology seminars at which

accounting history scholars will explore the possibilities of expanding the scope of their discipline, of improving the sophistication of their inquiries, and of establishing their claims to the validity of their findings. This is not to imply that such matters are not already considered by accounting historians. Nevertheless, the committee hopes that such forums may encourage greater attention to these issues among established researchers as well as provide encouragement to young accounting history researchers.

Credible Accounting Historians

The Academy and its AHRM Committee regard the committee's work as a vital and timely input into the continued development of our field of research. Not only are greater education in and employment of appropriate methods in accounting history research essential for the development of the discipline itself but also for its greater acceptance among the general accounting research community—an acceptance that is imperative if the field is to attract young accounting academics embarking upon their research careers. Calls for historical development studies, finally, are coming loud and clear from researchers in all areas of accounting today. It is crucial that the relevant tools be assembled to enable accounting historians to meet these calls.

CALL FOR WORKING PAPERS

As a member of The Academy of Accounting Historians, you are invited to submit a manuscript on a topic in accounting history for possible publication as a working paper of The Academy. Working papers are refereed and are published on an irregular basis.

Manuscripts should be submitted in triplicate, typed on 8½ x 11 inch paper, and double spaced. Footnotes and bibliography should be in the style used by *The Accounting Historians Journal*. Manuscripts ranging from 8 to 30 pages are deemed most appropriate for this Series.

Published working papers have a wide distribution among accounting academics. Dozens of journal editors receive the working papers, and several working papers have been reprinted in leading journals and books.

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