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THE WORKING PAPER SERIES: A FIFTEEN YEAR REVIEW

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In 1974, The Academy of Accounting Historians established the Working Paper Series to provide Academy members a means of exposing historical research to a wider audience, exchanging of ideas, and providing feedback from other qualified persons interested in research.

As of December 1988, 76 working papers have been published. Working Papers Numbers 1 through 60 have been bound in three volumes. Volume 1 contains Working Papers Numbers 1-20, Volume 2 contains Working Papers Numbers 21-40, and Volume 3 contains Working Papers Numbers 41-60. The titles of papers appearing in Volumes 1-3 and information for ordering these volumes are presented in an appendix to this article. A thousand copies of each volume were initially published; however, only a small inventory of each volume remains. It is anticipated that a fourth volume containing Working Papers Numbers 61-80 will be published in 1989.

It is estimated that since the Series started, 16,000 copies of individual working papers have been distributed and 800 copies of each of the Volumes 1-3 have been sold. Working papers are published on an irregular basis and are distributed to those whose names appear on a compiled mailing list that includes a broad readership including officers of leading professional accounting associations, members of accounting standard-setting bodies, editors of academic and professional accounting journals, and historian

and nonhistorian scholars. In 1982, a Review Board was established as part of the review process of the Working Paper Series. Currently, manuscripts submitted for publication as working papers are reviewed by at least two of the following members of the Review Board: Edward A. Becker (Nova University), Doris M. Cook (University of Arkansas), Hans J. Dykshoorn (Western Michigan University), O. Finley Graves (University of Mississippi), Dahli Gray (American University), Harvey Mann (Brock University), Patti Mills (Indiana State University), or Owen B. Moseley (Arkansas State University).

Since it has been fifteen years from the time the Working Papers Series was established, it seemed appropriate to undertake a study to evaluate the Series and the extent to which its objectives have been achieved. To obtain information about the Working Paper Series, a questionnaire containing nine questions was designed and mailed to authors of the seventy-six published working papers. In cases of coauthored working papers, the questionnaire was sent only to the author that was listed first. Responses were received from 55 authors representing a 72 percent response rate.

Question one was concerned with determining whether the manuscripts submitted for publication as working papers were considered by the authors as completed papers or as incomplete research papers on which feedback was desired for further refinement and publication elsewhere.

Approximately 74 percent of the authors considered the papers they submitted as completed research. About 24 percent of the authors desired feedback on their research in order to further refine their papers.

Questions two and three were concerned with determining whether the authors had published their research papers prior to their publication as working papers. Approximately 10 percent of the authors had published their research papers prior to submitting them for publication as working papers; a majority of these authors had published an abstract or part of their papers in the *Proceedings* of an American Accounting Association meeting.

Questions four and five were concerned with determining whether the working papers were subsequently reprinted or published. Results indicate that 12 working papers (22 percent) were subsequently reprinted or published in other outlets. Reprinted working papers were defined as those working papers that were reprinted substantially in their original form, whereas published working papers were defined as those working papers that were published after having been expanded or revised from their original form. It is interesting to note, that eleven of the twelve authors that subsequently had their working papers reprinted or published considered their manuscripts incomplete research at the time they were submitted as working papers. See information in Table 1 concerning where working papers have subsequently appeared.

TABLE 1
OUTLETS IN WHICH WORKING PAPERS WERE SUBSEQUENTLY REPRINTED OR PUBLISHED

Place of Reprint or Publication	No. of Working Papers
Journal of Accountancy	2

Accounting Historians Journal	2
International Journal of Accounting Education and Research	2
Accounting History (England)	1
Proceeding of AAA Regional Meetings	3
A Chapter in a Book or Monograph	2
Total	12

In Question six, the authors were asked how their published working papers were viewed in their annual evaluation at their universities. Eighteen percent of the authors indicated that their published working papers were valued equally with published articles in their annual evaluations. Approximately 55 percent of the authors indicated that their working papers were valued but not equally with published articles. Fifteen percent of the authors indicated that their working papers did not count in their annual evaluations. The remainder of the authors qualified their responses to this question.

In Questions seven and eight, and nine the authors were asked to evaluate the working papers. More specifically, in Question seven the authors were asked to identify the benefits to them of having published their papers in the Working Papers Series. A majority of the authors made favorable comments concerning the Series and they indicated that they had benefited in various ways from having published their papers in the Working Papers Series. Some of the typical favorable comments were as follows:

- Personal satisfaction.
- [Working Paper] has received many citations.
- Impetus to start and finish a book [on the topic].
- Have received some feedback [for further research].
- Exposure of research which would not have been made available.
- Provided my students with a formal

reference to some of my works.

Because I had to revise my paper twice before it was finally accepted, I learned a great deal about editing and editors.

Assisted in tenure and promotion. [Provided] the networking and resultant co-authorship of other historical publications.

In addition to the above favorable comments, one author commented unfavorably by indicating that he had "received no feedback whatsoever on the working paper." The particular working paper being referred to here was published prior to the establishment of the Review Board in 1982. As indicated earlier, currently papers submitted for publication as working papers are reviewed by at least two reviewers and the authors receive feedback from the reviewers.

In **Question eight** the authors were asked to comment on their overall evaluation of the Working Papers Series. Once again, responses were overwhelmingly favorable. A sample of the typical comments were as follows:

An interesting mixture of topics & authors. The Working Paper Series fills a role by presenting material that for various reasons may not be found in journals, but yet should be available to researchers.

Good. I have used several of them in my own research and have also used material from others for lectures in other courses.

I think that the Working Paper Series is a very useful forum. The wide range of articles covered. . . provided meaningful areas of interest for accounting scholars.

Very good and informative. Most appear to be high quality research.

They vary significantly in quality, which is as it should be.

There was only one unfavorable comment. This author stated that "It [Working Paper Series] is a waste of time, money, and effort. It should be discontinued." It is interesting to note that this comment was made by the same author that made the unfavorable comment referred to in **Question seven** above.

Finally, in **Question nine** the authors were asked for any additional comments that they might have concerning the Working Papers Series. The responses to this question were varied in nature and some typical comments were as follows:

The Working Paper Series should continue.

Please continue to encourage new authors.

Maintain refereeing process.

Hope that revisions are still required.

Keep the Series—don't let evaluation process kill it.

The Working Paper Series should be expanded to include transcripts of oral histories.

An index of key ideas, issues, etc. may be a useful addition to this publication.

These suggestions provide the editor of the Working Paper Series some input into establishing future direction and policies of the Series.

Summary and Conclusion

The analysis of the responses received in this survey indicated that the Working Papers Series is perceived by the authors as a valuable means of exposing their historical research to a wider audience, exchanging of ideas, and providing feedback from other qualified persons interested in research. In this regard, it appears that the Working Paper Series is accomplishing the

objectives established in 1974. Additionally, the subsequent reprint and publication of some working papers, the large number of individual working papers distributed, and the significant number of bound Volumes 1-3 sold indicate that the Series has been received well.

APPENDIX

The titles of the first 60 working papers and the respective volume in which they appear are listed below:

Working Papers 1-20 Volume 1

Working Paper Number

1. "The CPA's Professional Heritage, Part I," by John L. Carey.
2. "The Audit of Historical Records As a Learning Device in Studying Environmental and Socio-Economic Influence on Accounting," by Richard H. Homburger.
3. "The Accounts of Ancient Rome," by Kenneth S. Most.
4. "Survey of the Development of Auditing in Germany," by Rosa-Elisabeth Gassamann.
5. "The CPA's Professional Heritage, Part II," by John L. Carey.
6. "A Chronological Index Prepared for John L. Carey's *The Rise of the Accounting Profession*, Volume I, 1896-1936," by Gary John Previts.
7. "The State of Bookkeeping in Upper Germany at the Time of the Fuggers and Welsers," by Hermann Kellenbens.
8. "A Chronological Index Prepared for John L. Carey's *The Rise of the Accounting Profession*, Volume II, 1937-1970," by Gary John Previts.
9. "A Bibliography on the Relationship Between Scientific Management and Standard Costing," by Marc J. Epstein.
10. "A Significant year (1873) in the History of Bookkeeping in Japan," by Kojiro Nishikawa.
11. "Historical Development of Early Accounting Concepts and Their Relationship to Certain Economic Concepts," by Maurice S. Newman.
12. "Thirty-six Classic Articles from the 1905-1930 Issues of *The Journal of Accountancy*," by Richard Vangermeersch.
13. "The Development of the Theory of Continuously Contemporary Accounting," by R.J. Chambers.
14. "The CPA's Professional Heritage, Part III," by John L. Carey.
15. "Two Papers on the History of Valuation Theory (I. Management of Tangible and Intangible Fixed Assets. II. The Significance of Write-ups of Tangible Fixed Assets in the 1920's)," by Richard Vangermeersch.
16. "The Golden Anniversary of One of Accounting History's Mysterious Contributors: Albert DuPont,"

by Gary John Previts and S. Paul Garner.

17. "Evidential Matter Pertaining to the Historical Development of the Concepts of Disclosure and Its Uses as a Teaching Aid," by Hans V. Johnson.
18. "The Evolution of Pooling of Interests Accounting: 1945-1970," by Frank R. Rayburn.
19. "The Study of Accounting History," by Vahe Baladouni.
20. "The Evolution of Corporate Reporting Practices in Canada," by George J. Murphy.

Working Papers 21-40 Volume 2

Working Paper Number

21. "Early Greek Accounting on Estates (Fourth Century B.C.)," by George J. Costouros.
22. "The Traditional Accounting Systems in the Oriental Countries—Korea, China, Japan," by Jong Hyeon Huh.
23. "The Evolution of Ethical Codes in Accounting," by Joyce C. Lambert and S.J. Lambert, III.
24. "The Oldest Book of Double Entry Bookkeeping in Germany," by Kiyoshi Inoue.
25. "An Annotated Bibliography for Historical Research in Cost Accounting," by Edwin Bartenstein.
26. "The Role of Academic Accounting Research: An Historical Perspective," by Eric Flamholtz.
27. "The Structure of Scientific Revolutions and Its Implications for the Development of Accounting Policy," by Diana Flamholtz.
28. "The Development of Accountancy in Hungary Since 1946. . .," by Rezzo L. Scholcz.
29. "Historic Origins of the Purchase vs. Pooling of Interests Problem," by Wesley T. Andrews.
30. "Current Efforts to Develop a Conceptual Framework for Financial Accounting and Reporting," by William G. Shenkir.
31. "Influence of Nineteenth and Early Twentieth Century Railroad Accounting on Development of Modern Accounting Theory," by James L. Bookholdt.
32. "The Historical Development of Standard Costing Systems Until 1920," by Nathan Kranowski.
33. "The CPA's Professional Heritage, Part IV," by John L. Carey.
34. "The Evolution of Accounting Theory in Europe from 1900 to the Present Day in Its Implications on Industrial Management of Tomorrow," by Paul Weilenmann.
35. "Sombart on Accounting History," by Kenneth S. Most.
36. "A Most Unforgettable Accounting Historian: Frederic G. Gamble," by Paul Garner and Reza Espahbodi.
37. "Historical Overview of Developments in Cost and Managerial Accounting," by M. Zafer Iqbal.
38. "Comments on Accounting Disclosures in the Baltimore and Ohio Annual Reports from 1828 Through 1850," by Richard Vangermeersch.
39. "A Contemporary Review of the Evolution of Value Concepts (1500-1930)," by J.W. Martin.
40. "Tracing the Development of a Conceptual Framework of Accounting—A Western European and North American Linkage: A Partial Examina-

Working Papers 41-60 Volume 3

Working Paper Number

- 41. "Factors Shaping the Independent Public Auditing Profession in the United States from 1905 to 1933," by Bruce E. Committe.
- 42. "Frederick W. Taylor and the Evolution of Standard Overhead Costing," by Rosita S. Chen and Sheng-Der Pan.
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- 58. "The Financial Statements of U.S. Steel, 1902-1951: A Half Century of Leadership in Reporting," by Ed Younkens, Dale L. Flesher, and Tonya K. Flesher.
- 59. "SFAS 52 in Perspective: Background of Accounting for Foreign Currency Translation in Financial Reports of United States Multinational Corporations," by Dahli Gray.
- 60. "The Development of Accounting in the West, China and Japan," by Robert Gardella.

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