

# The Accounting Historians Notebook

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Volume 29  
Number 1 April 2006

Article 3

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2006

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### Recommended Citation

Van Fleet, David D. and Wren, Daniel A. (2006) "Accounting history in today's business schools," *The Accounting Historians Notebook*: Vol. 29 : No. 1 , Article 3.  
Available at: [https://egrove.olemiss.edu/aah\\_notebook/vol29/iss1/3](https://egrove.olemiss.edu/aah_notebook/vol29/iss1/3)

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## Accounting History in Today's Business Schools

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### ABSTRACT

*Slocum and Sriram's [2001] study of teaching accounting history found a decline from 1985-1997 in the number of courses with historical content at the doctoral and undergraduate level. Is this development a singular event for accounting or an example of what is happening in other business disciplines? Our study presents the results of a longitudinal and cross-disciplinary survey of members of AACSB International to determine the current state of the teaching of history in business schools. We find a similar decline in other business disciplines and offer suggestions about the relevance of history and steps that might be taken to encourage its study.*

"Whatever has a present has a past" [Van Fleet & Wren, 1982b], so began our report on the teaching of history in business schools over twenty years ago

and is repeated in our most recent update [Van Fleet & Wren, 2005]. Since the founding of the first business school in 1881, the Wharton School of Finance and Economy at the University of Pennsylvania, there has been an interest in teaching history in business disciplines. The first offerings were in economic history, followed chronologically by the history of economic thought, business history, and entrepreneurial history. In their report, Gordon and Howell [1959] made numerous recommendations for business education, among them was a study of "the legal, political, and social framework of business, with considerable emphasis on historical developments" [1959:131]. Five years later, however, Steigerwalt [1964] concluded that the course offerings to meet this recommendation were long on current events and short on historical developments.

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guage sources. Although comparatively many Japanese are members of the Academy of Accounting Historians, it is a matter of great regret that they rarely entertain readers with articles in the Accounting Historians Journal or the Accounting Historians Notebook. It is hoped that publication and review of this work will trigger the

publication of similar textbooks which will contribute to the progress of research in accounting history and accounting in general.

*Note: This review was adapted by the editor to accommodate the style of the publication. Any errors, therefore, are solely the editor's responsibility not that of the author of the review.*

The study of history in schools of business was slow in becoming a part of curricula, but developments began to pick up during the 1970s.

In 1970, the First International Congress of Accounting Historians met.

In 1971, the Management History Division was formed as a professional division of the Academy of Management [Wrege, 1986].

In 1973, the Academy of Accounting Historians (U.S.) was formed [Chatfield & Vangermeersch, 1996: vii].

In 1986, a Marketing History group began at Michigan State University.

In the early 1980's, we surveyed all AACSB member institutions ( $n = 644$ : 64 accredited at only the bachelor's level, 17 at only the master's level, 217 at both levels, and 346 non-accredited) to get an overall view of the teaching of history in those schools. Our respondents felt more history should be taught than was being taught; the teaching of history in their respective disciplines was staying about the same or even increasing over the past 10-20 years; while the study of history in general was perceived to be staying about the same or decreasing. Our respondents noted that history was usually taught only as part of a course rather than as one or more separate courses. The open-ended comments suggested that most schools attempted to satisfy AACSB standards for accreditation by matching every requirement with a separate course, and, since the AACSB had no standard dealing with history, this meant that it would not be taught in a separate course. Interestingly, more respondents indicated that history was taught at the undergraduate level than at the graduate

level [Van Fleet & Wren, 1982b]. A summary of these results was reported in the *Accounting Historians Journal* [Van Fleet & Wren, 1982a].

### 2003 SURVEY

With the passage of time and changes that seemed to be occurring, we felt it would be appropriate to repeat our earlier survey, so we again surveyed all AACSB International members using the same questions we used in the early 1980's (see Table I).

#### Methodology

The population consisted of 881 AACSB institutions in 2003: 278 with only business accreditation, 159 with both business and accounting accreditation and 444 nonaccredited. Response rates were: overall 24%; 25% for institutions accredited in business only, 27% for those accredited in both business and accounting, 22% for nonaccredited AACSB institutions; 26% domestic and 17% international. As preliminary results from the 2003 survey were shared [Van Fleet, 2003], it was suggested that perhaps the real importance of understanding the history of a field lie at the doctoral level. Therefore, we concentrated on the teaching of history in doctoral programs in business. The AACSB population of doctoral degree granting institutions in 2003 consisted of 231 domestic institutions; however, only 94 of those reported actually awarding doctorates in either business or accounting in the most current year for which data were available, 2000-2001. The response rate was 40% for those institutions.

#### Results

Caution must be exercised in interpreting these results, particularly for

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**TABLE I**  
**PERCENTAGE RESPONSES,**  
**DOCTORAL VERSUS ALL DOMESTIC INSTITUTIONS**

		<b>Doctoral</b>	<b>Domestic</b>
		<b>Total</b>	<b>Total</b>
Number of Responses		38	160
Is history, in some form, part of the program at your school?	yes	50	51
	no	50	49
If no, do you think it should be?	yes	32	44
	no	68	56
How is history taught in your program? (multiple checks used so total exceeds 100%)			
as a topic within courses		80	80
as a separate course		42	39
in several separate courses		21	17
Indicate the type of history taught and the level at which it is taught (indicate how things are).			
<u>Undergraduate</u>			
Accounting History		n/a	48
Business History		n/a	53
Economic History		n/a	65
History of Economic Thought		n/a	47
History of Management Thought		n/a	66
<u>Graduate</u>			
Accounting History		11	19
Business History		16	24
Economic History		32	29
History of Economic Thought		21	26
History of Management Thought		64	34
Indicate the type of history which should be taught and the level at which it should be taught.			
<u>Undergraduate</u>			
Accounting History		n/a	67
Business History		n/a	96
Economic History		n/a	90
History of Economic Thought		n/a	73
History of Management Thought		n/a	88
<u>Graduate</u>			
Accounting History		42	35
Business History		42	51
Economic History		63	42
History of Economic Thought		37	38
History of Management Thought		68	69
Over the last 10-20 years, has the teaching of history in your program	Increased	8	11
	Stayed about the same	61	74
	Decreased	29	19
Over the last 10-20 years, do you think that the teaching of history generally has	Increased	0	4
	Stayed about the same	34	48
	Decreased	53	31

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those groups with smaller numbers of respondents. In those instances, one person's view becomes a high percentage. For example, numerous institutions were not accredited and had no graduate programs; thus, there could be no response to the questions dealing with the doctoral level, lowering the frequency of response to those items. With this in mind, some results can be noted.

For schools reporting data to the AACSB and for the most recent year available on the AACSB website (2000-2001), 94 schools awarded doctoral degrees. Those 94 institutions awarded 913 business doctorates and 98 accounting doctorates. Eighty-four (9.2%) of the business and seven (7.1%) of the accounting doctorates were from one non-accredited institution. Of the remaining doctoral degrees in accounting, five were from the University of Kentucky; the University of Pittsburgh and Pennsylvania State had four each; and numerous schools awarded one to three accounting doctorates each.

While half of the respondents felt that history should be taught in doctoral programs, half felt that it should not be (Table I). Among those that felt that it was not part of their programs, a much larger percentage felt that it also should not be. Indeed, among those schools with doctoral programs whose respondents said that history is not part of their programs, 68 percent felt that history should NOT be part of their programs. Those who felt that history is not or should not be a part of their programs added comments such as these:

"We have eliminated teaching history in favor of courses that better pre-

pare our students for scholarly research. This does not mean we think history is unimportant, only that it is less important than other topics and we had to make trade-offs given the limited number of courses students take while in the program."

"Research quality is so much better now than in the past that studies over 20 years old need to be disregarded."

"The history of various disciplines [is] not considered important by faculty for Ph.D. work."

"Dept. [sic] cannot afford to hire a history of econ. [economic] thought expert."

Of the respondents who felt that history is a part (50 percent of doctoral schools; 51 percent of all schools) or should be a part (32 percent of doctoral; 44 percent of all schools) of their programs added comments such as these:

"Our students think their brainstorms are original. They have no sense of the development of the field."

"I think people should explore the history of business in the context of study as a general social history."

"I think 'history' is taught implicitly when addressing how research streams have developed."

"It is valuable to the extent that it frames knowledge development in the field."

This is a rather bleak picture. If these respondents are representative, only half of doctoral programs in business currently teach history in any form and, where it is not taught, over two-thirds seem to think that is fine.

Compared with the total set of domestic institutions, the respondent from doctoral institutions were also

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<b>Table II</b>		
<b>PERCENTAGES OF DIFFERENCES BETWEEN WHAT SHOULD BE TAUGHT AND WHAT IS TAUGHT, DOCTORAL VERSUS ALL DOMESTIC INSTITUTIONS</b>		
	<b>Doctoral</b>	<b>Domestic</b>
<u>Topic/Discipline</u>	<b>Total</b>	<b>Total</b>
Accounting History	31	16
Business History	26	27
Economic History	31	23
History of Economic Thought	16	12
History of Management Thought	4	35
<p>NOTE: Positive values suggest that the respondents thought that more of the topic should be taught than is being taught. A very small value suggests that the respondents thought that what was currently being taught was approximately appropriate in terms of amount.</p>		

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more pessimistic about the teaching of history over the last 10-20 years (Table I). In their programs, only 8 percent perceived an increase while 29 percent perceived a decrease compared with 11 percent and 19 percent for the total set of domestic institutions. For the teaching of history in general, zero percent perceived an increase and 53 percent perceived a decrease compared with 4 percent and 31 percent for the total set of domestic institutions.

When examining the differences between what should be taught and what is being taught, a somewhat more encouraging picture is shown in Table II. Thirty-one percent of these respondents felt that more accounting and economic history should be taught; 26 percent that more business history should be taught; 16 percent that more history of economic thought should be taught; but only 4 percent responded that more history of management thought should be taught.

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While it is not possible to separate the accounting results alone in Table III, it is possible to separate the business results alone so that the remaining ones are for both accounting and business and, hence, reflect the views of the programs in accounting a bit more closely. Note that the data in Table III are only for those 38 respondents from schools that actually awarded doctoral degrees in business and/or accounting (the first column in Table III is the same as the first column in Table I). In addition, the following discussion pertains to those schools separated by the type of doctoral degrees awarded (the last two columns) rather than by the level of accreditation (columns 2 and 3).

The results are slightly more "comforting" to accounting historians. Fifty three percent of respondents from schools awarding doctorates in both accounting and business said history is or should be in their programs versus only 47 percent from those that

*The Accounting Historians Notebook, April 2006*

awarded business doctorates only. The percent of respondents who said that history appears as a separate course is about the same for the two groups but again slightly higher in those awarding accounting doctorates (40 and 44 percent). It is interesting, however, that accounting history as a type of history taught is nearly identical in both groups (11 and 10 percent). However, when asked the type of history that SHOULD BE taught, a substantial difference occurs---22 percent of those awarding business doctorates only feel that accounting history should be taught versus 60 percent for those awarding doctorates in both areas. Perhaps schools that have doctoral programs in business and accounting have more comprehensive doctoral programs and feel more strongly that accounting history should be taught when it is obviously not being taught. In other words, having both doctoral programs exercises a greater influence on teaching accounting history compared in programs where there is only a business doctorate.

For this group of respondents, fewer felt that the teaching of history was decreasing (26 percent for those awarding doctorates in both areas versus 32 percent for those awarding doctorates in business only). This difference is even greater regarding the teaching of history generally. While 37 percent of those awarding doctorates in both areas felt it was decreasing, fully 68 percent of those awarding doctorates in business only felt that the teaching of history was decreasing. Thus while accounting history seems to fare better and exists in a somewhat more favorable academic climate when both accounting and business doctorates are being awarded by an institu-

tion, the future is still not overly optimistic.

## DISCUSSION

Compared to our study 20 years ago the results are disappointing: (1) less history is being taught; and (2) the history that is being taught is not in separate courses by individuals who are prepared by their professional education and who are interested in teaching the history of their business discipline. Our research sample and methodology differed from Slocum and Sriram's [2001] study, yet our conclusions are quite similar---teaching history in today's business school is in decline. This is not confined to accounting but is apparent in other business disciplines. Mathis [1981], for example, noted the decline in teaching economic history and history of economic thought more than twenty years ago.

Despite recommendations for including historical content from Gordon and Howell [1959] and from the Accounting Education Change Commission [Williams & Schwartz, 2002], curricular changes are not occurring. Slocum and Sriram [2001] noted their respondents "appreciated" the value of accounting history but did not deem historical research equal in methodological rigor, nor in the mainstream of accounting literature, and less likely to be rewarded in hiring, promotion, tenure, and merit decisions. These beliefs are embedded deeply and reflect other beliefs about what are 'quality' journals and what are worthwhile research topics. It is unlikely that these extant beliefs about research can be changed, but we would like to offer two avenues of thought about the teaching of his-

*(Continued on page 16)*

**TABLE III**  
**PERCENTAGE RESPONSES DOCTORAL DEGREE GRANTING INSTITUTIONS BY TYPE OF INSTITUTION**

	Total	Accredited Business	Accredited Accounting and Business	Awarded Business Doctorate Only	Awarded Doctorates in Accounting and Business
Number of Responses	38	8	30	19	19
Is history, in some form, part of the program at your school?					
Yes	50	25	57	47	53
No	50	75	43	53	47
If no, do you think it should be?					
Yes	32	0	46	30	33
No	68	100	54	70	67
How is history taught in your program? (multiple checks used so total exceeds 100%)					
as a topic within courses	79	50	82	100	60
as a separate course	42	50	41	44	40
in several separate courses	21	0	24	11	30
Indicate the type of history taught and the level at which it is taught (indicate how things are).					
Accounting History	11	0	12	11	10
Business History	16	0	18	33	0
Economic History	32	50	29	33	30
History of Economic Thought	21	0	24	33	10
History of Management Thought	63	0	59	78	50
Indicate the type of history which should be taught and the level at which it should be taught.					
Accounting History	42	0	47	22	60
Business History	42	0	47	44	40
Economic History	63	0	71	56	70
History of Economic Thought	37	50	35	11	60
History of Management Thought	68	100	65	67	70
Has the teaching of history in your program increased, stayed about the same, or decreased over the last 10-20 years?					
increased	8	0	10	11	5
stayed about the same	61	88	53	53	68
decreased	29	0	37	32	26
Do you think that the teaching of history generally has increased, stayed about the same, or decreased over the last 10-20 years?					
increased	0	0	0	0	0
stayed about the same	34	13	40	16	53
decreased	53	50	53	68	37

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tory in business schools: its relevance to contemporary issues and its role as an integrating medium.

**The Case for Relevance**

We live and act in time and “as time cannot be conserved nor cultivated, it must be organized” (Bluedorn, 2002:



262). History is a way of organizing the time of our disciplines, enabling a framework for the what, who, when, where, and how of our studies. Through history, we must deal with events and people roughly organized in some defining of beginnings and outcomes. Those who devalue the study of history often quote Henry Ford that “history is bunk.” This is not exactly what Ford said and the quote is out of context — the occasion was an interview with a *Chicago Tribune* reporter in which Ford commented: “History is more or less bunk. It’s tradition. We want to live in the present, and the only history that is worth a tinker’s damn is the history we make today” [Ford, quoted by Wheeler, 1916].

We disagree. History is not tradition -- it is an unfolding story of events, people, and ideas who define who we are and how we understand our discipline. How we interpret the past affects the way we understand our disciplines in the present, how we socialize newcomers to our discipline, and how we select reference sources to use in our teaching and research.

For example, suppose we wish to understand the Sarbanes-Oxley Act of 2002 in historical perspective. Let us begin with Adam Smith’s observation: “The directors of [joint-stock] companies, however, being the managers rather of other people’s money than of their own, it cannot be well expected that they would watch over it with the same anxious vigilance with which the partners in a private copartnery frequently watch over their own” [Smith, 1784: vol. 2, bk. 5, ch. 1, pp. 123-124]. Over two centuries ago, Smith raised issues that today we see as corporate governance.

An early, if not the earliest, instance of an executive’s personal use of “other people’s money” occurred in Britain’s railway construction mania of the 1840s. In 1844, George Hudson began to raise money to build new and to acquire existing rail lines. At this time, there were no general rules for corporate financial reporting and accounting. Hudson took advantage of investor exuberance and, by 1849, controlled nearly one-third of Britain’s 5,000 miles of rail lines. Hudson published false statements to investors; paid dividends out of capital, both existing and borrowed; altered accounts of traffic and revenue to indicate more profitability than existed; and engaged in other financial chicanery [Lambert, 1934; Glynn, 1994].

The case of George Hudson is both old and new for understanding governance issues. Britain’s Parliament responded to Hudson’s actions with the Joint Stock Companies Act of 1844, amended by the Companies Clauses Consolidation Act of 1845 [Chatfield, 1974: 113-114, 147; Chatfield & Vangermeersch, 1996: 136-137]. Although these acts were poorly conceived and lacked monitoring and enforcement powers, they demonstrate an early response to executives who exhibit little vigilance over “other people’s money,” instead serving their own self-interest with guile.

History is relevant to today’s issues. As in the case of George Hudson, there are sufficient contemporary examples of corporate malfeasance to facilitate understanding of why laws are passed, accounting rules developed, and financial standards formulated. Through historical examples, we can compare

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and contrast past and present, lending an added dimension to our disciplines. In this fashion, we can tap the knowledge of the past and find ideas beyond our own limited experiences. As others have commented: “[History] is the universal experience—ininitely longer, wider, and more varied than any individual’s experience” [Hart, 1972: 15]; and “[History] sharpens one’s vision of the present, not the past ... it pushes thinking about alternative explanations for phenomena, helps identify more or less stable concepts, and expands research horizons by suggesting new ways of studying old questions” [Lawrence, 1999: 311].

#### **History as an Integrating Medium**

We live in an age of increasing specialization and, while this is stimulating in developing our disciplines, it often leaves our students with a fragmented notion of the purposes we serve. Through history, we have a means to “present the origins of ideas and approaches, trace their development, grant some perspective in terms of the cultural environment, and thus provide a conceptual framework that will enhance the process of integration” [Wren, 2005: 4]. Our intellectual division of labor enables us to delve more deeply into our favorite study, but neglects the long and broad view of history that puts our studies in a broader context.

Accounting consists of numerous subject area components: cost accounting, managerial, financial, international, behavioral, governmental, tax, auditing, accounting theory, and a host of avenues of intellectual research and practical application. These studies, in and of themselves, fall short of explaining the whole of the accounting

profession. What is missing is context, the economic, social, political, and technological setting of an ever evolving discipline. In the study of accounting history, “The focus is on the past and on the present with the intention of revealing current problems in their historical context” [Chatfield, 1968: v]. As Roush and Smith indicate, we should understand how accounting principles, practices, and standards evolved before we can “understand how accounting concepts and techniques evolved contemporaneously with changes in technology and the world economy” [1997: 113].

An illustration would be the advent of the railroad and how this technology influenced the development of managerial accounting and information systems for decision making in the work of Daniel McCallum and ideas for financial reporting to an investing public through the efforts of Henry Poor [Wren, 1996]. On the railroads we also find examples of internal auditing as a separate business function and the need for external, independent auditing [Boockholdt, 1983]. By tracing these roots we can see how means were devised to meet practical problems and how this promoted the need to develop general accounting propositions.

The events we call history are “effects rather than mere events ... History also creates a perspective; and perspective makes for good balance. Direct observation of men and events of the present, if unchecked by a perspective derived from some pertinent knowledge of the past, may be inadequate for the making of wise choices” [Littleton, 1933: ix]. This is the long and broad view that history provides to enable us to understand the process and the context of developing thinking

in our disciplines. As Bedeian observed: “past arrangements-institutions, roles, cultural forms-are not simply superseded, but transformed and recombined to inform the present. In this sense, the past repeatedly informs and reinforms the present such that the search for understanding is never finished” [1998: 4]. For now, the past is all we know and history provides that knowledge.

### CONCLUSION

Our survey data confirm Slocum and Sriram’s [2001] findings and indicate this is not solely in accounting but in other business disciplines as well. This decline is occurring even in the face of calls for more emphasis on teaching history in our business disciplines [Gordon & Howell, 1959; Thomson, 2001; Williams & Schwartz, 2002; Bedeian, 2004]. We realize the study of history may be a resistible force that has encountered an irresistible object, that is, academic traditions about what to publish and where. The effect, however, is the creation of a generation (or more) of scholars lacking a historical perspective of their discipline. We feel that there are some steps that can be taken to hopefully reverse the decline that has been observed: (1) encourage accrediting bodies to be more diligent in seeking historical content in courses during accreditation visits; (2) increase our efforts to offer courses in our discipline’s history, especially doctoral seminars, even though this requires adding to our other responsibilities; (3) seek to emphasize in our writing and teaching the relevance of history to contemporary issues; and (4) through gentle persuasion on our colleagues, emphasize the value of the long and broad view history provides. It is not essential that our students be-

come historians, but that they know their discipline has a history that is relevant.

Our graduates, particularly those who will teach and conduct research in business, need to appreciate our inherited past by becoming familiar with the literature that is central and relevant to their discipline, past and present. Current AACSB accreditation requirements emphasize matching a school or college’s curriculum with its stated mission; thus allowing more flexibility in mission statements of the importance of understanding historical events and forces shaping the present. An appreciation and understanding of history can come about through recognizing its relevance to contemporary issues and valuing its utility in integrating our specialized subject matter. We feel this is a task that can and should be accomplished.

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