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REFLECTIONS ON INTERNATIONAL RESEARCH IN ACCOUNTING: VINTAGE 1950

by Paul Garner
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This short item relating to accounting history was provoked by my reading of the regretful death of my long time professional acquaintance, in 1979, Professor F. Sewell Bray, who held for a few years in the 1950s the Stamp-Martin Professor of Accounting Chair at the Incorporated Accountants' Hall in the United Kingdom. The Stamp-Martin Professorship was either the second or third named professorship in accounting in the post World War II period, and Professor Bray held it with a great sense of duty and dedication to the accounting profession at large.

Shortly after noting the demise of Professor Bray, I found underneath many pamphlets and magazines my autographed copy of one of the several printed works written or prepared by Professor Bray during his tenure as the named professor. This dignified little booklet of 75 pages has the title of *Register of International Research in Accounting* and was published by the Oxford University Press in the early 1950s. It was developed from an idea of Professor Bray based on his observations of accounting research worldwide. During his years as Stamp-Martin Professor, he traveled rather extensively for an accounting professor, most of whom "stayed at home" attending to their own affairs. However, Professor Bray went to the continent a number of times, and he spent some weeks in the Far East, especially Australia, and from these travels and observations he wrote his classic *Accounting Mission*, among other works.

The principal purpose of this brief item is to furnish 1980 accounting researchers, now in generous number throughout the world, with a modest perspective on how far accounting research has come in slightly less than 30 years, based on the compilation of Professor Bray in his little booklet of 1952 and 1953. Evidently he had thought about the preparation of the *Register* for some years. He obviously also had to have a rather wide ranging correspondence and knowledge of accounting research in many countries, in order to undertake the writing of the manuscript for his printed work. As contrasted with the scores of accounting

publications today, the numerous committees and boards undertaking accounting research, and the approximately ten thousand accounting professors of the world (many of whom are engaged in a multiplicity of accounting research topics), Professor Bray could accurately state in his Foreword that "accounting is very largely an applied subject, and its development on research lines is a comparatively new and difficult undertaking. As a consequence, would-be entrants into this field are often at a loss to know where to start. The intention of this Register is to familiarize new research workers with what is already going on, and to help those already committed to keep in touch with changing ideas."

It should be observed that the booklet was a register of international research, in accounting, and not a register of international accounting research. In fact, the term "international accounting" may not have been coined by the early 1950s. Yet today, one finds it difficult to even keep up with this one sub area of accounting research.

As a practical matter, Professor Bray was not able to include all the countries of the world in his register and he made reference to the "incompleteness" of the survey. The countries referred to are New Zealand, Canada, United States, United Kingdom, Australia, France, The Netherlands, South Africa, with a majority of the items coming from the United Kingdom and the United States.

There are 38 accountancy bodies, universities, and institutions presented as sponsoring research work on accounting related subjects back there in the years after World War II. Professor Bray was able to find 111 specific topics under research at the time that he prepared his manuscript, which in the opinion of this writer, was a very sizable inventory of different topics. Naturally, it would not compare with the hundreds of subject areas nowadays; but it does show that accounting research was getting off to a good start in the limited group of countries included in the booklet.

There is an old cliché that there is "nothing new under the sun" and to some extent this is proven

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accurate in examining the one hundred plus topics mentioned above. A few examples will suffice: First, our present well written upon subject of accounting for inflation, was being studied by five different persons or groups nearly 30 years ago. In fact, two whole books are noted in the *Register*. Second, social accounting was being examined by three of the researchers. Third, the long talked about accounting aspect of depreciation was receiving the attention of three investigators. Fourth, financial accounting standards and terminology had already come to the forefront, even before the APB and the FASB. Fifth, the topics relating to accounting history were receiving attention from a number of the famed researchers. Sixth, several of the research projects even 30 years ago were trying to ascertain what should be reported as periodic business income. Seventh, cost accounting was receiving the attention of 10 persons while auditing was being looked into by a slightly lesser number of seven individuals.

Some of the younger members of the Academy of Accounting Historians may be casually interested in the names of some of the American accounting researchers of the 1950-1953 era. Professor Bray had information from both seasoned and unseasoned researchers in our country such as Carman Blough, George O. May, Charles Bastable, Walter McFarland, Oswald Nielsen, A. J. Penz, Lawrence Vance, Rufus Wixon, John Wheeler, Norton Bedford, Frank P. Smith, Ralph C. Jones, and the writer of this little piece. Other prominent names that appear include Professor Herbert Greenwood of the University of Cape Town, Professor Trevor Johnston of New Zealand,

Professor W. P. Rodger of New Zealand (later knighted by her majesty Queen Elizabeth II for his many contributions to accounting), Professor Kenneth Byrd of Canada, Professor Ronald Edwards (who was also knighted by her majesty Queen Elizabeth II), Professor David Solomon (at that time with the London School of Economics and Political Science), R. A. Irish of Australia, and Mr. Bertrand Fain of France.

As a concluding note to this short human interest item, another sentence or so from the Foreword of the *Register* may well be appropriate: "A research record must always be a cooperative effort, engaged in for the purpose of providing a disinterested survey to suit the needs of all who really have the accounting subject at heart. Scholars will wish to consult a reasonably complete story, and in this respect it is our hope that we shall all become servants of one another."

(Footnote: Professor Bray served as the Stamp-Martin Professor for only a few more years after compiling his Register. He went back into practice as a partner of the internationally known firm of Tansley Witt and Company. It is hoped that someone will take the time and trouble to write a feature item on his life and contributions.)

EDITOR'S NOTE: Subsequent to the preparation of the above article, Professor Robert H. Parker of the University of Exeter has written a "memorial" for *The Accounting Review*. April, 1980, pages 307-316. This is indeed a most fitting tribute to the late Professor Bray.

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