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CHALLENGES FACING TEACHERS OF ACCOUNTING HISTORY

All accounting historians are certainly in accord with Professor S. Paul Garner's "Reflections on the Uses of Accounting History," which appeared in the initial issue of *The Accounting Historian*.

One of Professor Garner's goals, however, does present some serious initial difficulties in its realization. He mentions, and rightly so, that "the cultivation of accounting history may be very useful in advancing the understanding of accounting by beginning accounting students," and he calls this "an almost overwhelming opportunity for accounting historians. . . ." One must heartily agree with this, but the implementing of this "opportunity" presents formidable problems to both the accounting historian and the accounting teacher.

This article represents observations on a problem that has been bothering me for years. Given the subject matter to be covered, the many curriculum constraints we face, and at times the outright hostility to any accounting program, how does one go about introducing accounting history, particularly in a beginning course? I find it almost an impossible task. I do make token attempts to introduce some history whenever the subject matter lends itself, but the impact on the class is minimal and not very satisfactory. Perhaps the fellows of The Academy would benefit by considering these challenges facing the teachers of accounting history:

1. The structure of present introductory courses is dictated, to a large extent, by available accounting textbooks and these do not feature accounting history.

2. Many teachers of introductory accounting either lack an historical background or lack an interest in the historical development of accounting. Most are concerned solely with the present state of their discipline and its applications and uses in profit and non-profit enterprises.

3. A serious problem is the subject matter to be covered in a beginning course. At present this subject matter is extensive. It begins with the accounting cycle and continues with principles of valuation, partnerships, corporations, manufacturing, statement

analysis, management control, to mention some of the more important phases covered in the course. The point being made is that there is precious little time left, if any, to discuss historical developments of accounting. This means that introductory courses would have to be restructured to cover accounting history and this, of course, means new textbooks.

4. One observation perhaps should be made that may lead to a possible alternative. In other disciplines, it is not the normal practice, I believe, to undertake an historical development of a subject in an introductory course. Consideration, perhaps, should be given to separate accounting history offerings at, perhaps, the upper division level. Many graduate schools already include such offerings for Ph.D. candidates in accounting. Undergraduate schools, on the other hand, rarely, if ever, have such offerings available for students. Much spade work is needed before this can be brought about.

5. Finally there is a great need for rendering into the English language, original accounting historical data, which then may be made available for class use. Some work is being done, but much more is necessary. Professor Richard H. Homburger has been pressing for some formal program, properly funded, to expedite this task. The plan has merit and should be sponsored by The Academy.

These comments are made, not to discourage, but merely to state realistically some of the difficulties that have to be overcome if we are to generate the interest in accounting history which we hope for in academic circles throughout the world.

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