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THE ACADEMY OF ACCOUNTING HISTORIANS

ELECTRONIC METHODOLOGY: ACCOUNTING ORAL AND VISUAL HISTORY

The Committee on Accounting History report (Supp. to Vol. XLV, *Accounting Review*, 1970) expressed the opinion that "there has been a dearth of . . . necessary preliminary gathering of data, . . ." which would facilitate and encourage research and writing in the area of accounting history. Source data, for purposes of historical study, is normally perceived to be in the form of books or other formal publications. However, the gathering of data today should not be limited to these materials alone. Electronic devices enable today's historian to gather and preserve unique event data which should become historically significant.

As early as 1938, Allan Nevins, the late Columbia University historian, advocated and put into practice the concept of oral history. Oral history is generally considered to be a systematic interview with someone knowledgeable in the area under study. Much oral accounting history already exists in the form of recorded transcripts of minutes, meetings and interviews. Now, however, electronic technology has permitted the expansion of this area of historical research by the use of visual recording through film, and video tape techniques. At least one major university maintains filmed interviews with important accounting personalities as a resource for potential historical study.

The concept of electronic history is widely used in many fields. The Oral History Association, for example, found recently that over 200 projects were operating throughout the U.S. with more being planned. In the last year Columbia University has published a 500 page catalogue of their oral history collection.

Many significant studies and books have been published which have as their primary source of data oral history. *Plain Speaking: An Oral Biography of Harry S. Truman*, which was published this year, is an outstanding example. Still, professional historians are divided as to the value of "electronic" history. Some feel that it is a source of unique information and vivid expression. Others feel that such

materials are rarely reliable and that recounted memories are a perpetuation of trivia.

An argument can be made that every man is his own historian and he will probably remember most vividly those things that were important to him. The adept interviewer can evaluate how much reliance he will place on the statements of the person being interviewed. This also assumes that the interviewer knows about the person and the subject matter of the interview.

In almost every accounting organization there are persons (e.g., partners, financial officers, senior faculty) who have had a role in shaping and changing accounting. In many instances they may be the only people alive who can provide an all-but-forgotten insight as to motives and arguments which can better explain why certain actions were taken.

Interviews with those who have recently been involved in major accounting issues can also provide unique insights since the actual events and emotions are still current in their thoughts. Such interviews could be made with the understanding that their statements would not be available for a specified time period. This type of data could be valuable to historians who compare the feelings of the moment with perspectives on the same issue made at a later date.

A few accountants have advocated and applied the techniques afforded the historians through electronic devices. Several universities and professional organizations have small collections of oral accounting history, but there does not seem to be a complete catalogue of the collections readily available. Further, there are probably several other such collections which have not been identified.

Research in accounting history has been hindered by the lack of primary data. Past formal efforts to preserve data from important events seem to have been few and not well publicized. When members of the Academy begin to engage in acquiring accounting history data by electronic means and provide this material in useable form it can be expected that the quality of historical analysis forthcoming will be greatly enhanced.

Funds for oral and visual history projects might be secured from the American Accounting Association. The April, 1972 issue of *The Accounting Review*, (p. 403) indicates that the Director of Research is authorized to "support projects involving taping of interviews with leading members of the accounting profession so their memories and knowledge are not lost." Projects utilizing electronic methodology should also be initiated by accounting organizations,

under the supervision of an historian, as part of a planned archival routine. The FASB for example should initiate such an activity by preserving the discussions at their public hearings. The ideas which support such key contemporary issues as Research and Development or Price Level Adjustment might thereby be better documented when, at some future time, our own generation is placed under the historian's magnifying glass.

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