

Accounting Historians Notebook

Volume 3
Number 2 *Fall 1980*

Article 5

Fall 1980

Horace Givens wins rare book award

Academy of Accounting Historians

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Accounting Historians, Academy of (1980) "Horace Givens wins rare book award," *Accounting Historians Notebook*: Vol. 3 : No. 2 , Article 5.

Available at: https://egrove.olemiss.edu/aah_notebook/vol3/iss2/5

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

criticism" is sometimes used for internal criticism, while external criticism is called "lower criticism."

Some aspects of internal criticism do not apply to certain types of accounting records. For example, in dealing with journals and ledgers we do not have to ascertain whether their real meaning is different from their literal meaning. If, however, the researcher was using the letters of a major accounting figure, the question of meaning is an important one. We also would want to know whether such a writer was in a position to deal with the subject in question. Internal criticism would look for the biases of the author, and how much time had elapsed since the events in question. The researcher also must deal with the intention of the author in writing and the audience for whom it was intended.

All of the questions posed by internal criticism basically ask the researcher to determine whether evidence can be used with sufficient confidence. Related to this is the question of corroborative evidence, for corroboration may resolve problems arising from contradictory evidence. How much corroboration is required for the researcher to feel comfortable with an interpretation depends on the nature of the problem being investigated and the availability of evidence. In general, the corroboration of relatively specific items and events is easier than that of complex problems.

Analysis and Synthesis

The evaluation of evidence is but one step on the road to a final synthesis or interpretation. The analysis of pieces of evidence and the parts of a problem ultimately lead to a comparison of the various types of evidence and their grouping into a coherent account.

The simple presentation of evidence is not enough. For example, a description of old account books without any attempt to deal with their broader significance is not really a history. The researcher must digest the evidence thoroughly, use the work of other scholars and venture into some generalization. The final interpretation or synthesis is the result of this process, and it is this interpretation which gives meaning to historical research.

Editors Note: Readers who have comments relative to the above committee report should share those thoughts with the Academy membership by sending responses either to Professor Diana Flamholtz, or to the editor of the *Notebook*, or both. Ms. Flamholtz will consider the comments for future committee reports. This editor will

Accounting Historians; Horace Givens wins rare book award

consider pertinent letters for publication in future issues of the *Notebook*.

If this editor can be permitted one further comment concerning the above report, it is that the last two paragraphs are probably the most important of the entire report. Both as an instructor who has assigned accounting history students the task of writing term papers based on primary archival materials, and as an editor who sees the history manuscripts of others, I have been conscious of a lack of an analysis and synthesis of the material. Too often a paper consists almost solely of a presentation of evidence. As the committee report states, the researcher must "venture into some generalization" or conclusion. Such a statement is dangerous, but that is where the value lies in a historical study.

HORACE GIVENS WINS RARE BOOK AWARD

One of the trustees of the Academy, Horace Givens of West Virginia University, has recently won an award (second place) at a rare book exhibition. Professor Givens collects antique accounting books, a hobby that is enjoyed by several members of the Academy. Givens admits that his collection is not as large as those of some collectors, but he tries to stress quality. His award is evidence of the quality of his collection. His award is also evidence of the acceptance of accounting history as an intellectual partner in the sophisticated world of rare book collecting. So often, rare book exhibition awards go to first editions of William Faulkner or James Fenimore Cooper. To have an accounting book win such an award is indeed a coup for all accounting historians. Professor Givens did not indicate how many there were in the contest. Presumably, there were more than just two entrants. The editor of the *NOTEBOOK* would be interested in hearing about the rare book collections of other members.

AUSTRALIAN HISTORY NEWSLETTER

A new accounting history newsletter is being published by the Accounting History Committee of the Accounting Association of Australia and New Zealand. The newsletter's objective is to circulate items that may be of interest to accounting historians. For further information, contact the editors: Bob Gibson, Deakin University, Belmont, Victoria 3216, Australia, and Barrie O'Keeffe, Riverina College, Wagga Wagga, N.S.W. 2650, Australia.