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Academy of Accounting Historians. Committee on Taxonomy and Bibliography

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REPORT ON TAXONOMY AND BIBLIOGRAPHY

by

The Committee on Taxonomy and Bibliography
Harvey Mann, Chairperson
Concordia University

The Charge to the Committee is as follows:

- (1) To establish a workable and complete taxonomy for the subject of accounting history.
- (2) To determine significant publications that should be included under each of the taxonomic groups.
- (3) To investigate the feasibility of devising a computer program to encompass a continuously up-dated bibliography by taxonomic group
- (4) To periodically attempt to publish such a bibliography.

During the past year the emphasis was on completing Part (1) of the above charge. In attempting to accomplish this aim two questionnaires were mailed to 23 members of the Academy who had expressed interest in the project. The response rate to the questionnaires was approximately 50%.

As can be expected when more than one academic is involved, no clear consensus emerged from the responses. Nevertheless, if progress is to be made, decisions must be taken recommending a six digit code that could be used to classify accounting history publications. This code would give the knowledgeable reader some vital information about the publications. Of course, this would be a reference only and would have to be backed up by more detailed data such as appears on a Library of Congress (L.C.) catalogue card.

The details of the classification scheme follow:

1st digit	Alphabetic	To indicate type of publication, i.e. periodical, monograph, book, etc.
2nd & 3rd digits	Alphabetic (2nd) and Numeric (3rd)	To indicate geographical area (this follows the method used for L.C. cutter number procedure for Class H classification)

4th digit	Alphabetic	Chronological indication-A letter would represent a century or perhaps several centuries. This one digit would therefore give 26 different time intervals.
5th & 6th digits	Alphabetic (5th) and Numeric (6th)	The major topic of the work. This scheme follows the L.C. classification for HF 5601-5686. A reworking of HF 5681 (Special Accounts and Books) and HF 5686 (Business or Activity) would be required.

The number of digits in this code number can be expanded, ad infinitum, to include additional data such as date of publication, author's name, language used, etc., etc., but it is felt that the six digit code is sufficient for anyone to find out whether further investigation is worthwhile.

This report is being submitted in the hope that it will be discussed at the Annual Meeting with some consensus being reached as to its adequacies or deficiencies. The three latter parts of the charge can not be approached until this part is finalized.

EDITOR'S NOTE: Comments concerning this committee report should be addressed either to the editor of the NOTEBOOK or to Professor Harvey Mann at Concordia University prior to this year's annual meeting on August 6.

1981 ACADEMY ANNUAL MEETING

The 1981 annual meeting of the Academy will be held at the Executive House Hotel in Chicago on Thursday, August 6, 1981 from 9:00 a.m. until 10:30 a.m. in the Illinois Room. Prior to the meeting, the trustees of the Academy will meet for a working breakfast in the Wacker Room at 7:30 a.m. The Executive House is located near the Hyatt Regency, the hotel where the American Accounting Association meeting is being held. All members attending the AAA meeting are urged to attend the Academy meeting. Be sure and put the date and time on your calendar *right away*.