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## Doctoral dissertation abstracts

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## DOCTORAL DISSERTATION ABSTRACTS

*The Development of Accounting Principles for Business Combinations, 1932-1973* (U. of North Carolina, 1976, 342 pp.; 38/2, p. 863-A\*) by Wesley Andrews has as one of its three objectives the addition to the accounting literature of a "concise, critical description of the evolution of present thought regarding accounting for business combinations." The dissertation "is arranged chronologically into time periods" which are "separated by significant pronouncements of the accounting profession regarding (a) the purchase versus pooling of interests dichotomy and (b) goodwill in consolidation." Further, "for each time period, the following subjects are discussed: (a) the economic and political environment of the period, (b) the thrust of the general development of accounting principles during the period, (c) specific writings during the period bearing upon the issues of accounting regarding the purchase versus pooling of interests question, and (d) specific writings during the period bearing upon issues of accounting for goodwill in business combinations." Finally, "the basic conclusion of the study is that present generally accepted accounting principles for business combinations and goodwill have developed largely along deductive lines, characterized by a tendency to *borrow* traditional, general principles from accounting theory and the law, applying these principles to business combination situations specifically."

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*Government Regulations and Professional Pronouncements: A Study of the Securities and Exchange Commission and the American Institute of Certified Public Accountants from 1934 Through 1974* (NYU, 1976, 282 pp.; 38/2, p. 865-A) by William Coffey has as its purpose the determination and assessment of "the contributions of the two groups to the establishment of accounting standards addressed to revenue recognition." He notes that, "uniformity was the criterion used to assess respective financial reporting practices . . . ." Source material for the SEC portion consisted of

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\*Volume/Number and page in *Dissertation Abstracts International*.

"167 *Accounting Series Releases . . .*, *SEC Decisions and Reports* and Rules established under *Regulation S-X . . .*" Source material for the AICPA "contributions to the profession" include "the Institute's early Rules, established in 1934 . . ., fifty-one *Accounting Research Bulletins*, thirty-one *Accounting Principles Board Opinions*, and three *Statements of Financial Accounting Standards* published between 1939 through 1974." Among his conclusions, Coffey states that "the SEC's Chief Accountants were shown to have alternated between aggressiveness and timidity in formulating Commission accounting policies."

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*The Rise of An Independent Major: The Sun Oil Company, 1876-1945* (U. of Delaware, 1977, 544 pp.; 37/9, p. 5972-A) by August Giebelhaus examines the history of the Company "with particular reference to the thesis of consensus and cooperation." According to the author, "in some respects Sun was an anachronism in an era of giant enterprise and business-government cooperation." And, "conservatively managed and financially controlled by the Pew (family), Sun resembled more a nineteenth century family enterprise than a twentieth-century modern corporation." The study concludes "that the firm steered a surprisingly independent course as evidenced by its competitive stance within the industry, and its consistent opposition to government regulation."

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*An Analysis of The Professional Aspects of Public Accountancy* (U. of Illinois, 1977, 292 pp.; 38/1, p. 343-A) by Michael Groner "attempts to explain the functioning of public accounting within the framework of a profession." Groner states that "public accountancy's social service orientation differs from that of the classical profession in that it serves two client groups—an employing-client and a user-client." Empirical evidence for the study was gathered from the *New York Times* from 1950 to 1971 "in an attempt to determine societal interest in various aspects (attitude objects)" of the profession such as: "accounting principles, accountants, ethics, auditing, accounting firms, financial reports, public accounting profession, financial accounting policy board, SEC, and miscellaneous." After dividing the 22 years into three time periods, the evidence obtained was categorized and subjected to various statistical tests. Five hypotheses were tested in the study. As an example, the "first hypothesis attempted to determine whether the three time periods contained statistically significant differences between the frequency of attitude object occurrences." And, "a Chi-Square Test indicated

that the mix of attitude objects changed over the three time periods." Groner's overall conclusion was that "the theory of professionalism presented a framework that was useful in helping focus attention upon critical areas within public accountancy."

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*An Historical Analysis of the Events Leading to the Establishment of the Cost Accounting Standards Board* (Oklahoma State University, 1976, 314 pp.) by Owen Moseley covers "events that occurred in the late 1950's and ends with the signing of the law creating the CASB in 1970." Moseley's study "uses, but is not limited to, a combination of features common to the genetic methodology, the Hempelian methodology, the Collingwood methodology, and Hexter's historical storytelling method." Hexter's method "plays a prominent role in this study and is used to provide a credible explanation and to allow the reader to form his own conclusion on why the CASB came into being." Research sources include "Congressional hearings, Congressional reports, the *GAO Feasibility Study*, and the *Congressional Record*" plus "biographical and socio/economic/political information . . . from appropriate sources." Findings of the study indicate that creation of the CASB was due to such factors as "the mood of Congress" at the time, the unsuccessful efforts of the opponents with apparent vested interests in blocking the legislation, and the individual contributions of Admiral Rickover, Senator Proxmire, Representative Patman, and the Comptroller General.

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*An Analysis of the Evolution of Municipal Accounting to 1935 With Primary Emphasis on Developments in The United States* (U. of Alabama, 1976, 258 pp.; 37/12, p. 7819-A) by James Potts is the "first comprehensive and analytical examination of the evolution of municipal accounting in the United States, and it recognizes the men and institutions whose significant contributions enabled municipal accounting to attain its level of development." The evolution "appears to have undergone three distinct cycles which correspond approximately to the following time period delineation: antiquity to 1900, 1900 to 1920, and 1920 to 1935." The "three cycles were marked respectively by: the inherent necessity of recording receipts and disbursements; an over-emphasis on the similarities between commercial enterprises and governmental operations; and a reaction to this over-emphasis, resulting in the formulation of accounting principles applicable strictly to municipalities."

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*The Origin of Modern Industry in the United States: The Mechanization of Shoe and Sewing Machine Production* (Yale University, 1976, 476 pp.; 38/1, p. 402-A) by Ross Thomson. These two industries were chosen for study because "separately and in combination, they both illustrate a process occurring across all industries and present two important cases of this process, since the shoe industry was one of the largest in the mid-19th century United States and the sewing machine industry was central to the mechanization of many other commodities." Distinct from earlier craft production, "changes in industrial production, generally embodied in new machinery, resulted from an interaction of capitalists in many industries, not only those making and using the new machinery." Thus "a dynamic of production emerged which was internal only to the whole capitalistic economy." Thomson comments that his "dissertation conceives the dynamic of craft production and the origin and development of industrial production in the shoe, sewing machinery and clothing industries as these industries formed interrelated parts of an emerging industrial capitalism." Finally, "changes in the production process also transformed the interaction of capitalists by changing the relation of industries and, within each industry, giving some capitalists competitive advantages over others."