

# Accounting Historians Notebook

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## Accounting History Research Methodology Committee

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# ACCOUNTING HISTORY RESEARCH METHODOLOGY COMMITTEE

**Charge:** Develop a bibliography of historical research methodology sources that would serve as a guide for those desiring to do research in accounting history.

Prepare interim reports of the Committee for publication in the fall and spring issues of the *Accounting Historians Notebook*.

Prepare an annual report of the Committee's activities for presentation at the Academy's annual meeting. The report should be published under the name of the Committee in the *Accounting Historians Notebook*.

If possible, present the Committee's findings at the Fifth International Congress of Accounting Historians in Sidney in 1988.

Explore the possibility of having the final project (bibliography) of the Committee published in one of the Academy's publications (e.g., monograph series).

**Chairperson:** Lee D. Parker, Griffith University

**Members:** Vahe Baladouni, University of New Orleans

Araya Debessay, University of Delaware  
O. Finley Graves, University of Mississippi  
Yoshiaki Jinnai, Tokyo Keizai University  
Michael J. Mumford, University of Lancaster

## INTERIM REPORT

Appointment of Academy members to this Committee was completed in March 1985 with one further appointment being

finalized in May 1985. The membership of the Committee is comprised of three USA, one British, one Japanese, and one Australian representatives. The Committee planned to identify publications in any field that describe, discuss, or criticize general methods of historical enquiry and the philosophy of history. Publications already being identified have been concerned with identification of research subjects, the purposes of history, the writing of history, data collection, causal analysis, probability assessment, statistical hypothesis testing, and analysis of results.

In addition to a generalized search, various committee members are specializing in such specific methodology areas as history of law, history in foreign language, social and general history, business and economic history, philosophy of history, cliometrics and historiography. General and specialist files are building rapidly with in excess of 3,000 publications already identified. By the end of 1985, all files reporting the results of these searches will be centralized under the control of the Chairman at Griffith University and duplications will be eliminated. It is anticipated that a full bibliographic listing will be available to the Academy by the middle of 1986.

Depending on Committee resources, it is hoped that in the early part of 1986 work will begin on the construction of a taxonomy of these publications.

While the current work represents a major expenditure of effort on behalf of the Committee, we shall be turning our attention to future service which we can render to the Academy beyond our initial collection of bibliographic material.

Possibilities which will be considered include committee production and sponsorship of methodology papers for publication by the Academy, development of a network of expert advice on areas of methodology to assist history researchers, sponsorship of methodology workshops for Academy members and doctoral students, and creation of a menu of subjects and issues in need of historical research with particular reference to the use of innovative methodologies, interdisciplinary focus and relevance to the present day state of the art in accounting.

In a very short space of time since its inception, the committee has made rapid progress and is clearly gathering considerable momentum. The work being done appears likely to make a crucial contribution to the Academy's development and signifies an exciting period in which new ideas and new developments in accounting history may be fostered.

Professor Lee D. Parker

## ACCOUNTING HISTORY PAPERS PRESENTED AT THE NATIONAL AMERICAN ACCOUNTING ASSOCIATION MEETING IN RENO, NEVADA AUGUST 19-21, 1985

### TOPICS IN ACCOUNTING HISTORY I

Moderator: Ashton C. Bishop, James  
Madison University

*"The State of the Art of Research in Management Accounting History."* H. Thomas Johnson, University of Washington.

*"Judicial Intervention in Accounting Behavior: A Reevaluation of the Nineteenth Century Experience,"* Jean Margo Reid, New York University.

*"The Social Transformation of Accounting Practice: From Cost Book Recording to Capitalist Joint Stock Recording in the Cornish Tin Mining Industry."* Marilyn Neimark, Baruch College.

### TOPICS IN ACCOUNTING HISTORY II

Moderator: Mervyn W. Wingfield,  
James Madison University

*"T. Coleman Andrews: IRS Commissioner and Presidential Candidate: Tonya K. Flesher, University of Mississippi, and Dale L. Flesher, University of Mississippi.*

*"Recent Research Reveals Previously Unrecognized Contenders for the Earliest American Accounting Work."* Peter L. McMickle, Memphis State University, and Paul H. Jensen, University of Central Arkansas.

*"The Inception and Evolution of Financial Reporting in the Protestant Episcopal Church in the United States of America."* G. A. Swanson and John C. Gardner, Tennessee Technological University.

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