Letter to the editor: Collaboration with French historians; Collaboration with French historians

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LETTER TO THE EDITOR:
COLLABORATION WITH FRENCH HISTORIANS

May I use your hospitable columns to try to amend an injustice, and to encourage your readers to look wide for precedent in their researches? The problem arose through the editing of my Academy Working Paper No. 64. The replacement of the entire Preface by an Abstract had consequences which may be judged as readers of the Working Paper were given no clues as to the scholarly and collaborative French tradition which I tried to translate for them rather than to report new research by myself.

My original Paper acknowledged my heavy reliance on the major and trailblazing studies by Vlaemminck and Stevelinck, neither of which have yet been translated into English. I observed that not many French texts had been reproduced in the Historic Accounting Literature series edited by M. J. Bywater and B. S. Yamey. Nor have Arno or Garland republished much French-language material. While much research into the Financiers in France has been published in English, there remains not a little ignorance about French state, mercantile and National Income accounting where I sought to survey developments rather than give any final account.

In the unprinted Preface I referred to the great strategies for collaborative research presented by Stevelinck and others at Brussels in 1970, and indeed earlier, (as I noted in Issues in Accountability IV/5, but which Chris Lefebvre in our Journal, X, 2, p. 144 was too bashful to boast about). My Preface accepted that the French had not recently rivalled Belgian accounting historians; but I noted with appreciation contributions by several students of the Ordre des Experts Comptables . . . and of M. Cordolliani, its librarian for over thirty years.

I continued: "Earlier from 1881 there was the Société Académique de Comptabilité which published Reymondin’s bibliography in 1909 and much historical material since. It continues as the Société de Comptabilité de France. In the past few years an Institut National des Historiens Comptables de France has been established under the presidency of M. Yves Cleon, based at 31, rue Jean-Jaures, 7000 VESOUL. A Bulletin was started in 1977.”

These French accounting historians’ Bulletins published copious and invaluable material. The Historians’ Institut was loyally supported largely by older men and from outside Paris, where Pierre Jouanique has been a prolific author. He kindly reviewed much of the Working paper for me. Monsieur C. C. Pinceloup is another who deserves high praise, especially for his unpublished typescript on “Comptes et Comptables Contemporians” which reveals rivalries within the profession about which no accounting historian should be ignorant. Students of accounting institutions could find rich evidence there.

At a BAA Congress in Spring, 1986, I pled for closer co-operation between UK and French accounting historians. I subsequently wrote M. Cleon and received in reply courteous encouragement for our efforts. But, he wrote; "Unfortunately in
France the universities focus more on the future than on the past.” He reported that no Bulletin had appeared since 1982; but that he hoped the gap would be filled in the next months.

Our Academy of Accounting Historians, its officials and members, like the UK Accounting History Society, may take personal or official initiatives to acknowledge past and more recent French contributions to the development of accountancy (which until recently was a truely liberal profession there). My working paper, like the recent doctoral thesis of the Quebecoise scholar, Anne Fortin, must arouse interest in these contributions. But our work has not been that of “outsiders” only: it has received such encouragement from within as to lay a basis for greater collaborations and mutual understanding in the near future.

These good relations and joint research must be put in jeopardy if any are left in doubt as to the sincere thanks expressed in the Preface to my Paper for the encouragement and guidance of many French friends. I referred to Mm. Cordolliani, and Jouanique; and to M. Stevelinck’s wonderful annotated catalogue of the Brussels Exhibition in 1970 which homed me in to the lair of many original texts and also to the hospitality of Mme. Stevelinck. I thanked the librarians of the Royal Library in Brussels, of the Ordre and the Société de Comptabilité and of INSEE in Paris. The Scots and English Institutes’ libraries had helped, while financial assistance was received from my Department at Strathclyde University and from the American Accounting Association. I would not have my appreciation unrecorded.

Some of your readers may now feel the urge to consult my Paper or better still its sources. I hope they will appreciate the team work so potentially rewarding in research in such a broadly focussed area as French accounting. And you, Sir, deserve thanks for courteously permitting me to right an injustice and acknowledge the help of many others.

I transferred Copyright on this material to the Academy in 1984 or 85. Reciprocally, the obligation must lie with the Academy and the Editors of this Series to ensure that copies of the Working Paper in stock and also those dispatched to known addresses, are corrected. Copies of this letter, thus inserted, would, in my opinion, present the Paper fairly and in a greater conformity with generally accepted principles of scholarship and courtesy.

David A. R. Forrester

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