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Robert J. Bricker
THE OHIO STATE UNIVERSITY

INFLUENCES FROM EARLY ACCOUNTING LITERATURE ON CONTEMPORARY RESEARCH

Abstract: This study explored the citation of pre-1960 literature in a body of contemporary accounting research. In a database of nearly 11,000 citations from 428 source articles, 117 pre-1960 accounting citations were identified. From the set of 413 nonhistorical articles, forty pre-1960 accounting citations were found. This study also examined the breadth of coverage of these citations and their distribution among journals. The results showed that many pre-1960 accounting documents traditionally considered important were not cited. This result may be useful to accounting historians by helping them to identify early research traditions that are in danger of being forgotten by nonhistorians.

INTRODUCTION

The purpose of this study was to identify the classic accounting documents that continue to be used in contemporary accounting research and those which are not. My examination of the citations of a recent body of published accounting research showed that classic literature of any sort was only occasionally referenced. Few classic accounting works were cited, overall, and even fewer (about .4 percent) were cited by nonhistorical articles. Since most of those that *were* referenced were cited only a single time, relatively broad coverage of pre-1960 literature was afforded, given the small number of citations. However, many classic accounting documents and writers were not referenced.

Two journal patterns were noted. Some of the accounting documents that were cited multiple times by nonhistorical accounting articles were dispersed over more than one journal, suggesting general interest. Others were cited by a single journal, suggesting interest limited to a single research area.

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The significance of my study, in part, is its identification of the specific works that continue to be explicitly used in contemporary accounting research, and those works that are not and whose knowledge therefore may be forgotten. The loss of knowledge may occur if the scientific model of progressive and evolutionary knowledge accumulation is inappropriate for accounting research. There is sufficient disagreement on this point to assert the importance of preserving and disseminating the knowledge contained in previous generations of accounting literature.

The remainder of this paper is organized as follows. In the next section, related literature is reviewed and discussed and research questions are stated. Then, data and methods are discussed, followed by results and concluding remarks.

LITERATURE REVIEW AND RESEARCH QUESTIONS

Citational Methods

Citational methods have been used in a variety of studies of accounting. McRae [1974] examined the exchange of knowledge among journals as proxied by citations. Brown and Gardner [1987, 1985a, 1985b] used citational data to examine the impact of journals on accounting research and assess the contribution of accounting departments. Dyckman and Zeff [1986] studied the publication history of the *Journal of Accounting Research* using, in part, citation analysis. Gamble et. al. [1987] explored the development of agency literature in accounting with cocitation analysis. Vasarhelyi et. al. [1988] examined trends in the recent evolution of accounting research. Bricker [forthcoming] employed cocitation clustering to infer an intellectual structure for the accounting discipline.

Citations appear to be relatively good indicators of intellectual indebtedness and their validity in a wide range of applications has been established in a number of studies. In the accounting literature, for example, Heck and Huang [1987] found a strong correlation between the perception of the importance of an article and its citation frequency. Nevertheless, even studies showing that citations accurately capture a substantial portion of the content of articles also suggest that citation patterns reflect other influences [MacRoberts and MacRoberts, 1986]. For example, authors tend to cite their own work more frequently than the work of other writers, *ceteris paribus*.

Citation Classics

Stigler and Freidland [1979], in exploring the pattern of citation practices in economics, found that relatively few historically prominent economists are cited in contemporary research. They noted:

Of the 1824 citations in 194 articles published between 1925 and 1968, Malthus and Petty are cited once, Walras and Ricardo twice, Adam Smith 4 times, and Cournot not at all. . . . the historic figures of economics would appear not to be personal participants in contemporary research. [p. 10]

Stigler and Freidland argued, however, that such a state does not imply that the authors' contributions have been lost. Rather, they suggested that this knowledge becomes so intrinsically a part of the knowledge base of the discipline that authorship is forgotten. This phenomenon has been termed "obliteration by incorporation" [Merton, 1968] and is thought to be common among all science-like disciplines. Indeed, an identifying feature of science is the progressive and evolutionary manner in which it normally accumulates knowledge. Since the results of all previous research are to be included in the current generation of research, future researchers need, theoretically at least, know only the immediately preceding body of literature.

Citation patterns in published articles lend only incomplete support to this model of knowledge accumulation. Virtually all studies of the citation patterns in the sciences, for example, show that most citations are very recent, and studies in the social sciences show similar citation patterns. However, it has also been found that while most articles are never cited at all and some are cited only a few times, a small number of articles continue to be cited in the literature over many years [Price, 1965]. Some of these works may be thought of as Kuhnian research exemplars, that is, studies around which particular research areas develop. However, there are other reasons for the citation of early literature. Historical studies, for example, may cite early writers as data references, not theory references, and thus do not indicate the use of early knowledge in current theory building.

Because it is not clear that the scientific model of knowledge accumulation may be fully applied in accounting research (or for that matter, in any of the social sciences), it is important to identify those research traditions which lose visibility in contemporary research. It may well be that accounting research

does not accumulate knowledge in an evolutionary and progressive manner. Earlier generations of knowledge that are not fully incorporated in contemporary research may be lost to the discipline. This, however, does not eliminate the underlying need for such knowledge. While the importance of the related issues may decline for a time, they may subsequently reappear. If the knowledge pertaining to these issues has not been preserved, then accounting scholars will be required to rediscover it. The probability of such an occurrence is increased in accounting research because its contemporary research models have primarily developed since the 1960s, due in part to changes in the make-up of accounting faculty towards a more research-oriented community.

The focus upon recent studies in contemporary literature is reflected in the age of accounting research citations. Bricker [1988], showed that nearly 83 percent of accounting citations from a set of accounting articles published during the mid-1980s consisted of documents published since 1970, while only about 6 percent consisted of documents published before 1960. Bricker concluded that accounting writers cite pre-1960 literature only occasionally.

Research Questions

To summarize the discussion above, accounting studies cite a recent body of literature, congruent with the pattern implied by a scientific model of knowledge accumulation. However, accounting research may not be able to accumulate knowledge scientifically, that is, in a fully progressive and evolutionary manner. Consequently, earlier and no-longer-cited generations of accounting literature, which may have future usefulness, may not be incorporated in contemporary nonhistorical research and may instead be lost. It is therefore important to be able to specifically identify the early accounting documents that continue to be cited in contemporary accounting research for theory purposes and those that are not. The following questions are explored in this study.

- Q1: Which early accounting documents and authors continue to be cited in contemporary accounting research, and which are not?
- Q2: Which early accounting documents are cited in nonhistorical studies?
- Q3: What differences do journals show in citing early accounting research in nonhistorical articles?

DATA AND METHODS

This study used citational data gathered from the six mainstream scholarly accounting journals covered by the Social Science Citation Index (SSCI). It consisted of 428 main articles and their 10,938 citations. 10,911 of these citations were usable for analysis. The primary publication period of the source articles was January, 1983 through March, 1986. However difficulties with SSCI accession numbers resulted in the inclusion of a small number (< 3 percent of all articles) of 1982 articles. The data set is summarized by journal in Exhibit 1.

Exhibit 1

Main Article and Citation Distribution, 1983 - 1986

Journal	Main Articles	Citations
Abacus (ABAC)	27	735
Accounting, Organizations and Society (AOS)	69	2,831
Accounting Review (AR)	127	3,000
Journal of Accounting and Economics (JAE)	34	679
Journal of Accounting and Public Policy (JAPP)	50	1,443
Journal of Accounting Research (JAR)	111	2,250
TOTAL	428	10,938

While this set of journals is asserted to be representative of mainstream accounting research, it omits many potential sources through which readers could be exposed to early accounting literature. While the time-frame used may also be criticized as being relatively brief, it is long enough to allow writers to publish. The use of a longer period was rejected, in part, because it would have given a less current picture of the extent of citation of early accounting literature. It might also be argued that the sample is biased because the journals used are not those which would cite early literature. However, this is in fact a central question of this study, which explores the extent to which nonhistorical studies actually do explicitly build upon early accounting literature.

Early literature was defined in this study as any document

in the set of citations that was published before 1960. The analysis began by identifying and creating a separate data set comprised of all citations whose publication date preceded 1960. This data set was then sorted on publication identification information, and the frequency of occurrence of individual documents was computed. To determine the pre-1960 accounting documents in which there was more than a passing interest, documents cited more than one time in this set were identified.

Next the set of citations was divided into two categories: accounting documents and nonaccounting documents, through an examination of the author, title, and publisher of each document in the data set. This yielded the set of pre-1960 accounting citations. Prolific early accounting writers whose works were not cited in this set were noted. Prolific early writers were identified by using the bibliography of Previts and Merino's *A History of Accounting in America* [1979]. A list of authors who each had at least three pre-1960 publications referenced in Previts and Merino was prepared. This list was then compared with a list of authors included in the current citation data, resulting in the identification of prolific but uncited authors.

Another analysis explored the influence of early accounting literature on nonhistorical articles. Source (citing) articles were first categorized as either historical or nonhistorical from their titles. The pre-1960 accounting documents cited by the set of nonhistorical articles and their citation frequencies were then identified. Finally, the distribution of pre-1960 nonhistorical accounting citations among citing journals was determined and analyzed.

RESULTS

From the initial data set of 10,911, 652 citations referred to 495 individual documents published before 1960. Four hundred and twenty-three of these documents were cited only a single time, and only twenty-five documents were cited more than two times. This shows not only the infrequency with which pre-1960 documents were cited, but also indicates that these citations were widely scattered among documents. Even the exceptions were also, generally, infrequently cited. A few documents were cited frequently, but none of these were accounting documents. The most highly cited pre-1960 document was Siegel's 1956 *Nonparametric Statistics*, cited twenty-one times, followed by Argyris' 1952 *The Impact of Budgets on People*, cited eleven times (which some may argue is an accounting work), March's 1958

Organizations, cited nine times, and Berle's 1938 *The Modern Corporation and Private Property*, cited seven times. The citation of interdisciplinary literature, however, is not the subject of the present study and is not extensively considered here.

The cited documents were then divided into accounting and nonaccounting categories. Old nonaccounting documents were cited more frequently than old accounting documents. Of the 495 pre-1960 cited documents, only eighty-four were accounting documents while the remaining 411 were nonaccounting documents. The eighty-four accounting documents are summarized in Appendix 1 in the SSCI format, which includes the year of publication, name of first author, and summary publication information. The final column shows the citation frequency for each of the documents.

Of the seventy-two pre-1960 documents cited more than once, only seventeen were accounting documents. These documents are listed in Exhibit 2. Most of these might be expected to appear; Hatfield, Littleton, Pacioli, Paton, and Sweeney. Burkehead, Butters, Garke, Garner, and Stacey were also cited multiple times. Notably absent from this list were a number of accounting scholars including Canning, Kohler, MacNeal, Montgomery, Scott, Sprague, and Vatter. While Canning, Kohler, MacNeal and Vatter *were* cited a single time each, there were no citations at all to Montgomery, Scott, or Sprague. Influential and scholarly practitioners such as Dickinson, Greer, and May were also uncited. A list of accounting writers with at least three pre-1960 publications referenced in Previts and Merino [1979] that were not included in the present set of citations is given in Exhibit 3. Although the list of the uncited is not comprehensive, it certainly suggests a decided lack of interest on the part of contemporary accounting writers for the writings of many of their early forebears.

Exhibit 2**Pre-1960 Accounting Documents Cited Two Or More Times**

Year	Author	Abbreviated Title	Frequency
1494	Pacioli, F.L.	Summa De Arithmetica	4
1728	Bradford, W.	Secretary's Guide	3
1734	Mather, W.	Young Man's Companion	5
1760	Fisher, G.	American Instructor	2
1887	Garke, E.	Factory Accounts	2
1922	Paton. W.A.	Accounting Theory	2
1927	Hatfield, H.R.	Accounting Its Principles	2
1933	Littleton, A.C.	Accounting Evolution	2
1936	Sweeney, H.W.	Stabilized Accounting	3
1937	Edwards, R.S.	Various — from the Accountant	12*
1939	Gilman, S.	Accounting Concepts of Profit	2
1940	Paton, W.A.	Introduction To Corporate Accounting	2
1949	Butters, J.K.	Inventory Accounting	2
1954	Stacey, N.H.	English Accountancy	2
1954	Garner, S.P.	Evolution of Cost Accounting	2
1956	Burkehead, J.	Government Budgeting	2
1957	Davidson, S.	Research and Publication	2

*Series of six individual articles cited twice each

Exhibit 3**Uncited Classic Accounting Writers**

Andrew Barr	Warren Nissley
William Cole	C. Rufus Rorem
John Cooper	D.R. Scott
Charles Couchman	Elijah Watt Sells
A.L. Dickinson	Charles Ezra Sprague
Paul Esquerre	Walter Staub
P. Glover	Joseph E. Sterrett
Howard Greer	E.L. Suffern
Charles Waldo Haskins	Seymour Walton
George O. May	William Werntz
Robert Montgomery	John R. Wildman
	George Wilkinson

While Exhibit 2, above, lists those documents cited two or more times, most of the pre-1960 cited accounting documents were cited only a single time. This was particularly noticeable for accounting documents predating 1920. Of this group, only five works were cited more than once. Included in this group, as shown in Appendix 1, were some relatively well-recognized names such as Mather and Dicksee, and also writers such as

Cronhelm, Hutton, and Elbourne. Virtually all of the pre-1920 documents were cited by historical articles.

A total of fifteen historical articles then were identified by title and their forty-three pre-1960 accounting citations were removed from the data set of pre-1960 accounting citations. The remaining forty citations referred to thirty-four accounting documents. These were all of the pre-1960 citations from nonhistorical articles. This is less than one-half of one percent of the original citation base and represents an upper bound of explicit borrowing for theory purposes from early accounting literature. The full set of pre-1960 accounting documents cited by the nonhistorical articles is presented, by citing journal, in Exhibit 4. Five documents were cited two or more times. H.W. Sweeney's 1936 *Stabilized Accounting* was cited three times. J. Burkehead's 1956 *Government Budgeting*, J.K. Butters' 1949 *Inventory Accounting*, W.A. Paton's 1922 *Accounting Theory*, and W.A. Patton and A.C. Littleton's 1940 *An Introduction to Corporate Accounting Standards* were each cited twice. The remaining twenty-nine documents were each cited once. Thus, while the overall citation of classic pre-1960 accounting literature is small (and primarily confined to books), and many important documents are missing, the coverage is relatively broad.

Exhibit 4

Chronological Listing by Journal of Pre-1960 Accounting Documents Cited in Nonhistorical Articles

Year	First Author	Summary Publication Information
<i>Abacus:</i>		
1922	Paton, W.A.	Accounting theory
1943	Alexander, S.	Income Measurement
1952	Kaldor, N.	Expenditure Taxation
1953	C.A.P.	ARB 43 — Restatement and Revision of ARBs Nos. 1-42.
1959	Meyers, J.H.	The Critical Event and Recognition of Profit, Accounting Review, October
<i>Accounting, Organizations and Society:</i>		
1922	Paton, W.A.	Accounting Theory
1936	Sweeney, H.W.	Stabilized Accounting
1947	Vatter, W.J.	The Fund Theory of Accounting
1952	Anthony, R.	Management Controls
1952	Staubus, G.J.	Payments for the Use of Capital and the Matching Process, Accounting Review, January

- 1953 Frenckner, P. Budgetering Resultat
 1954 Husband, G. The Entity Concept of Accounting,
 Accounting Review, October
 1954 Stacey, N.A. English Accountancy
- Accounting Review:*
- 1494 Pacioli, F.L. Summa De Arithmetica
 1927 Hatfield, H.R. Modern Accounting (first pub. 1909)
 1936 Sweeney, H.W. Stabilized Accounting
 1939 Gilman, S. Accounting Concepts of Profit
 1940 Paton, W.A. An Introduction to Corporate
 Accounting Standards
 1948 Murphy, M.E. Libraries for Students of Accounting,
 Accounting Review, October
 1953 Butters, J.K. The Effect of Taxation on Inventories
 1953 Hepworth, S. Smoothing Periodic Income,
 Accounting Review, January
 1953 Littleton, A.C. The Structure of Accounting Theory
 1955 Davis, H.S. Productivity of Accounting
 1957 Davidson, S. Research and Publication by the
 Accounting Faculty, Accounting
 Review, January
 1959 Hoxsey, J.M. Accounting For Investors, Journal
 Of Accountancy, October

Journal of Accounting and Economics:

- 1958 Mautz, R.K. A Critical Look at Generally
 Accepted Auditing Standards,
 Illinois Certified Public
 Accountant, Autumn

Journal of Accounting and Public Policy:

- 1929 Canning, J.B. Economics of Accountancy
 1936 Sweeney, H.W. Stabilized Accounting
 1936 Edwards, R.S. The Nature and Measurement of Income
 (Series), The Accountant, July-Oct.
 1938 Lockwood, J. Early University Education in
 Accountancy, Accounting Review, June
 1939 MacNeal, L. Truth in Accounting
 1940 Paton, W.A. An Introduction to Corporate
 Accounting Standards
 1955 Smithies, A. The Budgetary Process of the
 United States Government
 1956 (2) Burkehead, J. Government Budgeting
 1959 Harberger, A.C. Tax Revision Compendium

Journal of Accounting Research

1932 Sweeney, H.W. Stabilized Appreciation, Accounting Review, June
 1949 (2) Butters, J.K. Inventory Accounting
 1953 Blough, C. Some of the Dangers Inherent in Quarterly Financial Statements, Journal of Accountancy, February

Because most of these documents were cited only a single time, it is difficult to draw conclusions about the journal distribution of citations. Exhibit 5 shows the journal distribution of citations to the five documents cited more than once.

Exhibit 5

Distribution Among Citing Journals of Nonhistorical Pre-1960 Accounting Documents Cited More Than Once

Document:	Citing Journal:						TOTAL
	ABAC	AOS	AR	JAE	JAPP	JAR	
1922 - Paton	1	1					2
1936 - Sweeney		1	1		1		3
1940 - Paton			1		1		2
1949 - Butters						2	2
1956 - Burkehead					2		2

The citations of three of the documents were distributed over multiple journals. Butters' and Burkehead's documents were cited in single journal. Differences in citation patterns could not be attributed to authorship of citing articles, for none of the documents were cited by two or more articles with the same authors. It might be conjectured that there is general interest in the documents with distributed citations, while the documents with concentrated citations have interest for writers in a specific research area whose scholarly production is published in a single journal. There is, in support of this conjecture, at least an intuitive congruence between the topical interest of the *Journal of Accounting and Public Policy* and Burkehead's book *Government Budgeting*. However, the citation frequencies of the documents in this analysis were really too low to permit any good comparisons and conclusions.

CONCLUDING REMARKS

This study identified pre-1960 accounting literature cited in a body of recent, published historical and nonhistorical accounting articles. These early, cited documents represented a

wide range of topical areas, and most fully indicated an interest in valuation, income and financial reporting issues. Many of the pre-1960 citations were from historical articles. Those from nonhistorical articles were distributed to a relatively large number of accounting documents. However, many accounting documents and authors that are thought of as important in the evolution and development of accounting thought were not cited at all. The low frequency of citation of pre-1960 accounting documents in nonhistorical articles made it difficult to draw any conclusions about journal preferences for citing early accounting research.

There is something troubling about many of the authors whose works were uncited. It is clear that their thought has not been completely incorporated in contemporary research. Specific examples can be given to show where their inclusion is, at least, intuitively appealing. In the "positive accounting" literature, for example the concepts of "moral hazard", "adverse selection", "information asymmetry" and "shirking", among others, suggest a strong interest in what traditionally has been called ethics. In the accounting literature, of course, an important early writer in the area of ethics was DR Scott. Yet Scott was not cited by any of the "positive accounting" articles or the related journal. "Positive" research is not alone in this transgression, and is merely used here as an illustration of where early accounting literature may be used to develop models, theories, and interesting new research questions.

The infrequent reliance upon early writers may be due in great part to the age of contemporary accounting research areas. Nearly all of these, in their current form, post-date the middle 1960s. This occurred as accounting academicians moved away from a practice orientation, towards a social science model of research. The pioneering work done during this period and thereafter often provides a year zero for later work, and previous studies are therefore often not considered. However, nonhistorical accounting writers should actively seek to draw from earlier literature. The payback to researchers can be improved models and theories, and more interesting research questions. The payback to the discipline can be improved capabilities to predict and explain accounting-related phenomena.

The findings of this study also suggest that accounting historians particularly should consider their role in preserving and disseminating the work of uncited classic writers. This has more than antiquarian value. If the scientific model of knowledge accumulation is inappropriate for accounting research,

then earlier knowledge needs to be preserved for possible future use. This study identified literature which continues to be cited and that which is not. Accounting historians can provide a valuable service to our discipline by developing papers on those writers and documents that are in danger of being forgotten.

This study also has some important limitations. First, the set of mainstream accounting journals covered by the SSCI and used in this study was small. Academicians have other journals, books, working papers, and other sources which they read. These may provide their readers with more (or less) exposure to early literature than is suggested in this study. Similarly, the articles of the *Accounting Historians Journal* provide an avenue for nonhistorians to gain insight into early accounting writers. Second, the wide dispersion and low citation frequency of classic accounting documents also suggests that a different sample of citing articles might yield a different mix of pre-1960 literature. Most of the documents were cited only a single time. Third, the analysis focuses on the influence of early accounting literature on contemporary research, and does not extensively explore influential interdisciplinary literature. Fourth, the use of Previts and Merino [1979] as the basis for defining classic accounting writers biases the results towards American writers, since non-American authors are less well represented in their book. Finally, the method used in this study is relatively simple, and it may be possible that more sophisticated methods of citation analysis could yield additional interesting results.

These limitations suggest potential future research opportunities and activities. The discipline may find it useful to promote a broader coverage of accounting journals by the SSCI, or alternately, to develop a more comprehensive citational database upon which related research could be conducted. The generalizability of the findings of this study might be addressed in an analysis dealing with a longer time period and broader set of journals. It might also be interesting to explore early interdisciplinary literature that continues to influence contemporary research. Finally, more sophisticated citational methods, such as cocitation analysis, might be useful in revealing the knowledge accumulation process used in accounting research.

The practice of accounting, from which the academic side of our discipline arises, is in a state of continual change. Research issues rise and fall. It is not clear that, like the sciences, we can accumulate all the knowledge of our prior literature and embody it in contemporary research. To avoid "reinventing the wheel", it is therefore important to be alert to our own biases

and to not forget literature which today may seem dusty and dated, but which tomorrow may address an issue of great concern.

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Appendix 1**Pre-1960 Accounting Documents Cited in
Six Accounting Journals, 1983-1986**

Year	Author	Abbreviated Title	Frequency
1494	Pacioli, F.L.	Summa De Arithmetica Ge	4
1586	Peitra, A.	Indirizzo Ec Sia Ord	1
1649	Petri, G.D.	Il Negoziante	1
1678	Ducange, C.D.	Glossarium Mediae In	1
1727	Fisher, G.	Instructor	1
1728	Bradford, W.	Secretarys Guide	3
1734	Hatton, E.	Merchants Magazine	1
1734	Mather, W.	Young Mans Companion	5
1736	Mair, J.	Book Keeping Methodi	1
1750	Dodson, J.	Accountant Method Bo	1
1760	Fisher, G.	American Instructor	2
1763	Gordon, W.	Universal Accountant	1
1773	Mair, J.	Book Keeping Moderni	1
1777	Thompson, W.	Accomptants Oracle	1
1789	Booth, B.	Complete System Bookkeep	1
1796	Mitchell, W.	New Complete System	1
1796	Sinclair, J.	Statistical Account V18	1
1797	Lee, C.	American Accomptant	1
1797	Nichols, F.	Treatise Practical Arith	1
1810	Morrison, J.	Complete Treatise Pr	1
1810	Morrison, J.	Elements Book Keepin	1
1818	Cronhelm, F.W.	Double Entry Single	1
1849	*Monteagle Comm	Select Committee Audit	1
1854	Savoie, C.A.	Hist Patriae Monumen V1	1
1862	Boncompagni, B.	Intorno Ad Un Trattato	1
1881	Pixley, F.W.	Auditors	1
1887	Garke, E.	Factory Accounts	2
1892	Dicksee, L.R.	Auditing	1
1901	Hutton, C.	Course Bookkeeping	1
1903	Dicksee, L.R.	Advanced Accounting	1
1905	Brown, R.	Hist Accounting	1
1914	Elbourne, E.T.	Factory Adm Accounts	1
1914	Spicer, E.E.	Practical Auditing	1
1917	Church, A.H.	Manufacturing Costs	1
1921	Hazell, W.H.	Costing Manufacturer	1
1922	Paton, W.A.	Accounting Theory	2
1923	Botsford, H.	Trained Men 0403 P84	1
1926	Kohler, E.L.	Accounting Rev	Dec P1 1
1927	Hatfield, H.R.	Accounting Its Princ	2
1927	Hatfield, H.R.	J Accountancy	Oct P267 1
1928	Couchman, C.B.	J Accountancy	Oct P253 1
1929	Canning, J.B.	Ec Accountancy Criti	1
1930	Hoxsey, J.M.B.	J Accountancy	Oct P251 1
1930	Murray, D.	Chap His Bookkeeping	1
1932	Sweeney, H.W.	Accounting Rev	P115 1
1932	Wheldon, H.J.	Cost Accounting Cost	1

Year	Author	Abbreviated Title		Frequency
1933	Littleton, A.C.	Accounting Evolution		2
1933	Mason, P.	Accounting Rev	Sep P209	1
1934	Bentley, H.C.	Bibliography Works Acc		1
1934	Starkey, R.	J Accountancy	Dec P431	1
1935	Morrison, P.L.	Accounting Rev	Mar P77	1
1936	Sweeney, H.W.	Stabilized Accountin		3
1938	Edwards, R.S.	Accountant		12*
1938	Lockwood, J.	Accounting Rev	P131	1
1938	Simons, H.C.	Personal Income Taxa		1
1939	Gilman, S.	Accounting Concepts		2
1939	MacNeal, K.	Truth Accounting		1
1939	Roethlisberget	Management Worker Ac		1
1940	Paton, W.A.	Intro Corporate Acco		2
1947	Vatter, W.J.	Fund Theory Accounti		1
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