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Collins and Bloom: Primer on oral history
A ROUNDTABLE OF HISTORICAL TOPICS:
Discussion Leader: Edward N. Coffman
Virginia Commonwealth University



A PRIMER ON ORAL HISTORY

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The purpose of this paper is to present "oral history" as a means of doing research on accounting history. As a research tool, oral history can be used to supplement and clarify the written record. It has scarcely been used in accounting history despite its great potential for illuminating past events and circumstances. We take the position that interviews of the principal participants in professional accounting standard-setting and practice by academic accountants can serve a valuable objective, for example, in terms of ex-

plaining how a particular accounting standard was developed. Additionally, such interviews can have the effect of alleviating the long-standing schism between accounting practitioners and academics.

Donald A. Ritchie, past president of the Oral History Association, observes [1988, p. A44] that oral history is "not a new pursuit," citing as examples oral histories collected by military historians during World War II and surreptitious tape recordings used as supplements to written records by Presidents Nixon,

Advantages of oral histories according to Ritchie are that they [1988, A44]:

...provide oral road maps through the documentary thicket and also offer some clues to missing material. ...[T]he "author" of an oral history works with an interviewer who has done the homework necessary to raise questions about policies that did not work and decisions that went wrong.

Admittedly, each oral history deals with only one perspective, and few people have been in a position to see all sides of an entire issue or judge all of its implications. But good oral-history programs seek to interview a wide enough selection of the people involved to build a balanced image of events. The spoken word can offer the additional advantage of being more colloquial and intimate than formal memoranda writing....

The process of gathering oral history is simple to implement. As an example, the typical steps to be taken are as follows:

1. Identification of sources available in the same geographical area as the researchers. This facilitates the "collection" of oral history because the parties can meet at mutually convenient times and places.

2. Selection of an individual based on research interest and then arranging a suitable time and place for the interview. In making the initial contact, the interviewee should be apprised of the purposes of the interview and the anticipated use of the information gathered.

3. Preliminary research of literature to determine the direction and questions to be asked in the interview.

4. Interviewing with flexibility—i.e., having some notion beforehand of the direction the interview will probably take—without taking preconceived, bias-

ed positions on any issues—and having "neutral, unbiased" questions available should not prevent the interview from taking a different path from the one expected. Notes can be taken, but a tape recorder cannot be used unless the interviewee is comfortable with one. After the interview is finished, it is imperative to request the interviewee to sign a release form indicating that the interviewee consents to have the information which he/she furnished for the express purpose indicated in writing. (Stave, 1987) Furthermore, a copy of the draft of the paper should be forwarded to the interviewee for his/her perusal and suggested modification. (Stave, 1987, 16) Oral history can be an effective research tool only if the researcher is thoroughly prepared.

Oral history can be both a tool for shedding light on written record or raising questions about that record. (Shopes and Frisch, 1988) We believe that much potential oral accounting history is available, and ought to be gathered. It is regrettable that oral history has been used so seldom in accounting to substantiate or complement written history.

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