

Accounting Historians Notebook

Volume 21
Number 1 *April 1998*

Article 10

April 1998

Comment on accounting and liberal arts

Gary P. Spraakman

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Recommended Citation

Spraakman, Gary P. (1998) "Comment on accounting and liberal arts," *Accounting Historians Notebook*: Vol. 21 : No. 1 , Article 10.

Available at: https://egrove.olemiss.edu/aah_notebook/vol21/iss1/10

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Sprakman: Comment on accounting and liberal arts

U.S. ACCOUNTING HISTORY AND HISTORIOGRAPHY

CALL FOR PAPERS

Critical and traditionalist historians have written extensively on U.S. accounting themes and topics during the past quarter century. It is in an effort to enrich and expand this outpouring that a special issue of *Accounting, Business & Financial History* will be dedicated. Papers are invited from authors of all nationalities, although topics should focus either specifically on U.S. developments or on comparative studies between the U.S. and other countries. The following listing of suggested subject areas is not intended to be all-inclusive.

- critical interpretations/revaluations of U.S. accounting events/practices
- professionalization movements and institutions
- findings from research into U.S. business records
- biographies of figures in U.S. accounting history
- gender studies on U.S. accounting practice
- the development of ethical standards in the U.S.
- distinctive aspects of U.S. accounting theory and methodology
- standard-setting processes
- themes from U.S. accounting education
- comparative studies, U.S. and abroad
- profession-state interfaces in the U.S.
- the role of technology in U.S. accounting history
- funding issues in U.S. accounting historiography
- paradigmatic themes in U.S. accounting historiography

This special issue will be co-edited by Richard K. Fleischman and Thomas N. Tyson. Anticipated publication date is Spring, 2000. Submissions should be made by March 31, 1999 to: Thomas N. Tyson, Department of Accounting, St. John Fisher College, 3690 East Avenue, Rochester, NY 14618, U.S.A.

A COMMENT ON ACCOUNTING AND LIBERAL ARTS

by

Gary Sprakman, York University

A discussion of accounting and liberal arts at the 1997 Research Conference in Richmond reminded me of Mephm's (M. J. Mephm, *Accounting in Eighteenth Century Scotland*, Garland, 1988) comments regarding John Mair's book published in 1736. Mephm quotes on page 130 that from Mair:

The theory of this art or science is beautiful and curious, very fit for improving the minds of youth, exercising their wit and invention, and disposing them to close and accurate way of thinking. On this account several gentlemen, and

after having acquainted with it themselves, have been induced, from the satisfaction and entertainment they found, to recommend it to others, as a valuable piece of human literature, proper to be studied and understood by everyone who pretends to liberal education.

Mair appears to have been recommending accounting as a liberal arts subject. Perhaps, we as accounting educators are being too modest in just asking that our students take some liberal arts courses. Should we be asking for accounting to be placed in the liberal arts curriculum?