Comment on accounting and liberal arts

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U.S. ACCOUNTING HISTORY AND HISTORIOGRAPHY

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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 out-pouring 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.

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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

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A discussion of accounting and liberal arts at the 1997 Research Conference in Richmond reminded me of Mepham’s (M. J. Mepham, Accounting in Eighteenth Century Scotland, Garland, 1988) comments regarding John Mair’s book published in 1736. Mepham 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?